

DEPARTMENT OF THE  
**TREASURY**

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**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*  
*Mar FY24 YTD*

Tuesday, April 30, 2024

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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. Therefore, encumbrances from 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 are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.
- Budget vs. Recorded Expenditures figures could potentially 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 various deficiencies regarding their controls structure.
- Certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs. Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as Fiscal Year Budget vs. Cash Outlays for Central Government and Component Units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- 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.

## **Additional Disclaimers**

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

- Budget figures are presented as Certified by the FOMB for FY24 and are adjusted for FOMB-approved reapportionments or adjustments.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- There is no 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 were made to allocate expenses by fund source and by expense concept.
- Actual results allocations 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 in place to address deficiencies in the proper recording and accounting of PayGo, as issues continue to develop on a monthly basis, as such, the Central Government's primary financial system might be presenting incomplete information.
- 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.
- General Fund Expense Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.

## **Assumptions/Resources:**

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

1. Budget figures are obtained from the FOMB Approved Budget for FY24 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from the FOMB LIVE Reapportionments tracker database.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per the FOMB Live Reapportionments tracker file.

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

1. The FY24 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY24 revenue forecast was based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of the report.

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

1. Actual results are obtained from the Hacienda Central Accounting PRIFAS Expenses report.

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

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

### **Federal Fund Expenses: PRIFAS**

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

### **General, Special Revenue and Federal Fund Expenses: Component Units**

1. Monthly actual results by concept for each of the entities listed below are obtained from individual Budget-to-Actual reports provided by the various management teams at these entities.
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 by the management teams.

**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
163	PRASA	Puerto Rico Aqueduct and Sewer 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:**

- 22 Office of The Commissioner of Insurance
- 29 Puerto Rico Federal Affairs Administration
- 75 Office of the Financial Institutions Commissioner
- 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
- 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
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development
- TBD1 COFINA

**Out of Scope Entities**

1. Actual results for the entities listed below are listed as registered 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 the entities listed below, no access has been obtained to monitor and track actual results.
3. Actuals registered in PRIFAS for the entities below may represent cash transfers being passed from Hacienda to these entities, rather than specific actuals recorded in their own financial systems.

- 1 Senado de Puerto Rico
- 2 Cámara de Representantes de Puerto Rico
- 8 Office of the Comptroller
- 10 General Court of Justice
- 66 Autoridad de Carreteras
- 100 Legislative Assembly of the Commonwealth
- 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
- 220 Correctional Health Services Corporation
- 222 Oficina de Servicios Legislativos
- 223 Superintendencia del Capitolio
- 224 Comisión Conjunta Sobre Informes Especiales del Contralor
- 225 Estudios de Don. Legislativos
- 268 Puerto Rico Institute of Statistics
- 272 Office of the Inspector General
- 289 Energy Commission
- 292 Independent Office for Consumer Protection
- 297 Financial Oversight and Management Board



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## GLOSSARY

Term	Definition
AAFAF	Puerto Rico Fiscal Agency and Financial Advisory Authority.
ACAA	Automobile Accident Compensation Administration, an agency of the Commonwealth of Puerto Rico.
ADEA	Puerto Rico Administration for the Development of Agricultural Enterprises, a public corporation and a component unit of the Commonwealth of Puerto Rico.
AMA	Metropolitan Autibus Authority.
A/P	Accounts payable.
A/R	Accounts receivable.
ASEM	Puerto Rico Medical Services Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ASES	Puerto Rico Health Insurance Administration, a public corporation and a component unit of the Commonwealth of Puerto Rico.
ATI	Puerto Rico Integrated Transit Authority.
ATM	Maritime Transportation Authority.
BBA	Bi-Partisan Budget Act of 2018.
BDE	Economic Development Bank of Puerto Rico.
BPPR	Banco Popular Puerto Rico.
CapEx	Capital Expenditures.
Cardio	Cardiovascular Center of Puerto Rico and the Caribbean, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CCDA	Puerto Rico Convention Center District Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
CDBG	Community Development Block Grant – Disaster Recovery (CDBG – DR) is a program responsible to ensure decent affordable housing opportunities and provision of services, community assistance, and to expansion and conserve jobs.
CM	Conway MacKenzie, Inc.
CMS	Clinical Medical Services provides an Integrated Home Health Delivery System consisting of Durable Medical Equipment, Respiratory Equipment, Home Health, Orthotics, Prosthetics and Home Infusion Services.
<b>Component Unit (CU)</b>	Public corporation of the Commonwealth of Puerto Rico.
CRIM	Center for the Collection of Municipal Revenues rendering fiscal services in favor of the Municipalities and has the responsibility to notify, assess, collect, receive and distribute the public funds from the property tax, the state subsidy, funds from the Electronic Lottery, and any other funds that are disposed by law for the benefit of the Municipalities of Puerto Rico.
CST	Commission para la Seguridad en el Tránsito; the Commission for Traffic Safety.
DDEC	Puerto Rico Department of Economic Development and Commerce, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Disaster-Related Disbursements</b>	Expenditures related to the damages caused from hurricanes Irma, Maria, and Fiona.
<b>Disaster-Related Receipts</b>	Federal emergency funds, insurance related to hurricanes Irma, Maria, and Fiona.
DMO	Direct Marketing Organization.
<b>DPO (Intergovernmental)</b>	Days Payable Outstanding [Intergovernmental Payables divided by trailing 12 months PayGo Charges plus Facilities/Rent Payments multiplied by 365].
<b>DPO (Third Party)</b>	Days Payable Outstanding [Third Party Payables divided by trailing 12 months Operating Disbursements, not including Payroll Costs, PayGo, Christmas Bonus, or Facilities/Rent Payments multiplied by 365].
<b>DSO (Intergovernmental)</b>	Days Sales Outstanding [Intergovernmental Receivables divided by trailing 12 months Intergovernmental Receipts multiplied by 365].
<b>DSO (Third Party)</b>	Days Sales Outstanding [Third Party Receivables divided by trailing 12 months Third Party Receipts multiplied by 365].
<b>DTPR, Hacienda</b>	Puerto Rico Department of Treasury.
EBT	Electronic Benefit Transfer compensation payment system providing direct access to workers' compensation benefits for injured workers.
EHR	Electronic Health Records.

## GLOSSARY

Term	Definition
<b>FEDE</b>	Special Fund for Economic Development, affiliated with PRIDCO.
<b>FEMA</b>	Federal Emergency Management Agency coordinates the federal government's role in preparing for, preventing, mitigating the effects of, responding to, and recovering from all domestic disasters, whether natural or man-made, including acts of terror.
<b>FOMB</b>	Financial Oversight and Management Board of Puerto Rico.
<b>Fondo</b>	Puerto Rico State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>FTA</b>	The Federal Transit Administration provides financial and technical assistance to local public transit systems, including buses, subways, light rail, commuter rail, trolleys and ferries. FTA also oversees safety measures and helps develop next-generation technology research.
<b>FY</b>	Fiscal year.
<b>GDB</b>	Government Development Bank for Puerto Rico was previously the government bond issuer, intergovernmental bank, fiscal agent, and financial advisor of the government of Puerto Rico.
<b>General Fund (GF)</b>	The Commonwealth's principal operating fund.
<b>HFA</b>	Puerto Rico Housing Finance Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>HIT</b>	Health Information Technology.
<b>HTA</b>	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>HUD</b>	Department of Housing and Urban Development responsible for national policy and programs that address U.S. housing needs, improve and develop communities, and enforce fair housing laws.
<b>Intergovernmental Receipts</b>	General fund appropriations to and funds transferred between public corporations and municipalities.
<b>Invest Puerto Rico</b>	Nonprofit investment organization created by Act 13-2017 to promote Puerto Rico as a competitive investment jurisdiction to attract new business in order to drive economic development.
<b>IXS</b>	Marketing contract through advertising company KOI IXS for Puerto Rico.
<b>Liquidity Plan (LP)</b>	Projected cash flows for each component unit, based on their respective approved FY20 Budget.
<b>MCO</b>	Managed care organization.
<b>MMIS</b>	Medicaid Management Information System.
<b>New Insurance Project</b>	A new business venture for Fondo in which the corporation is partnering with private insurers through a commission-based model to market and sell its products to potential new customers.
<b>OCFO</b>	The Office of the Chief Financial Officer of Puerto Rico.
<b>OMB</b>	The Office of Management and Budget of Puerto Rico.
<b>Operating Disbursements</b>	Includes payroll and related costs, material and supplies, purchased services, professional services, donations, subsidies, transportation expenses, media ads, and other operating payments.
<b>Operating Receipts</b>	Revenues collected from operations.
<b>OpEx</b>	Operating expenditures.
<b>Other Inflows</b>	Sales of toll tags, rental income, and impact fees.
<b>Other Outflows</b>	Payments to suppliers from prior years.
<b>P3</b>	Puerto Rico Public-Private Partnerships Authority established to enhance infrastructure and services through the effective integration of the private sector's innovation and expertise.
<b>PBA</b>	Puerto Rico Public Buildings Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PBM</b>	Pharmacy Benefit Manager in Puerto Rico.
<b>PayGo Charges</b>	Puerto Rico pension system that is funded through a pay-as-you-go system pursuant to Act 106-2017. Retirement benefits expenses of covered government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
<b>Payroll &amp; Related Costs</b>	Salaries and wages paid to employees, along with taxes and employer matching payments.
<b>POA</b>	Plan of Adjustment for the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of Puerto Rico (the "ERS"), and the PBA as approved through the order issued by Judge Laura Taylor Swain of the United States District Court for the District of Puerto Rico on January 18, 2022.
<b>Ports</b>	Puerto Rico Ports Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRIDCO</b>	Puerto Rico Industrial Development Company, a government-owned corporation dedicated to promoting Puerto Rico as an investment destination for companies and industries worldwide.
<b>PRITA, ATI</b>	Puerto Rico Integrated Transit Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PROMESA</b>	The Puerto Rico Oversight, Management, and Economic Stability Act of 2016.

## GLOSSARY

Term	Definition
<b>Room Tax Waterfall Disbursements</b>	Act No. 272, as amended by Act No. 23 in 2008 and Act No. 98 in 2016, defines a formula for distribution of room tax collections made by the Company. This statutory formula is subject to emergency legislation and related executive orders.
<b>Salud</b>	SSS-Salud, or "Triple-S Salud," the largest health insurance company in Puerto Rico.
<b>Slot Machine Waterfall Disbursements</b>	Pursuant to Act No. 24, the Company must distribute collections from slot machine operations to two groups: Group A (hotels) and Group B (Hacienda, the University of Puerto Rico (UPR), and the Company's General Fund). The mandatory annual amount for distribution is \$119.0M to be allocated to Group A (34%) and Group B (66%). After the \$119.0M is deducted from total slot machine collections after operating costs, any excess is distributed to Group A (60%) and Group B (40%). Within Group B, Act No. 24 allocates the total distribution amount to the following Gov't entities: Hacienda (15.15%), UPR (45.45%), and the Company's General Fund (39.40%). While there is a fixed component of the distribution equation (mandatory fund), annual distributions are largely variable and increase given higher collections in slot machine revenues ( <i>excess fund</i> ).
<b>SRF</b>	Special Revenue Fund.
<b>SUT</b>	State Sales and Use tax (IVU for its Spanish acronym).
<b>Tourism</b>	Tourism Company of Puerto Rico, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Transfers (To)/From Restricted Account</b>	Funds put aside by ASEM management to fund capital expenditures.
<b>Tren Urbano</b>	Urban Train is a 10.7-mile (17.2-km) fully automated rapid transit system that serves the municipalities of San Juan, Guaynabo, and Bayamón in Puerto Rico, consisting of 16 stations operating along a single line.
<b>TSA</b>	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short- and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. A portion of the revenues collected through the TSA corresponds to the General fund. Other revenues include federal funds and special revenues conditionally assigned by law to certain agencies or public corporations that flow through the TSA.
<b>UDH</b>	Hospital Universitario, a hospital affiliated with UPR and part of the Department of Health.
<b>Unrestricted Bank Cash Balance Roll Forward</b>	A roll forward of cash on the Component Unit's unencumbered and unreserved cash balance, and can be used for any purpose.
<b>VTP</b>	Voluntary Transition Program, as established by AAFAF Administrative Orders 2017-05, 2018-03, 2018-04, 2018-05, 2018-06, and 2018-13.
<b>WIOA</b>	The Workforce Innovation and Opportunity Act is a United States public law that replaced the previous Workforce Investment Act of 1998 as the primary federal workforce development legislation to bring about increased coordination among federal workforce development and related programs.
<b>ZBA</b>	Zero balance account.

**Puerto Rico Department of Treasury**  
**Executive Summary - Section 1**

*YTD FY24 General Fund Revenue - Budget vs. Actual*  
*YTD from 7/1/2023 through 3/31/24*  
*March-24*  
*By Concept*

<b>General Fund Revenue</b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>	<b>Comments</b>
1 Individual Income Taxes	\$ 1,724,182	\$ 1,912,547	\$ 188,364	10.9%	Favorability is deemed to be timing-related at this point. Budget revenue in this category is concentrated at the end of Q4, at which point the performance versus projection can be better evaluated.
2 Corporate Income Taxes	1,831,468	2,013,986	182,518	10.0%	
3 Partnership Income Taxes	255,525	224,439	(31,086)	-12.2%	
4 Non-Resident Withholdings	679,564	727,282	47,718	7.0%	A portion of this outperformance may be timing-related.
5 Alcoholic Beverages	214,400	209,055	(5,345)	-2.5%	
6 Cigarettes	67,831	45,606	(22,225)	-32.8%	
7 Motor Vehicles	356,355	521,496	165,142	46.3%	Motor vehicles' sales continue outperforming including the truck category and high cost units.
8 Excises on Off-Shore Shipment Rum	153,135	155,588	2,453	1.6%	
9 Other General Fund Revenue	1,522,280	1,239,206	(283,074)	-18.6%	Other excise tax collections present preliminary figures for March.
10 SUT Collections (excl. PSTBA, FAM & CINE)	1,872,168	2,064,818	192,650	10.3%	
11 Act 154 Collections	54,590	100,475	45,885	84.1%	
12 Other Tax Revenue	307,095	353,822	46,727	15.2%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 9,038,593</b>	<b>\$ 9,568,321</b>	<b>\$ 529,728</b>	<b>6%</b>	

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

*YTD FY24 General Fund Expenses - Budget vs. Actual*  
*YTD from 7/1/2023 through 3/31/2024*  
*March-24*  
*By Concept*

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,575,993	\$ 2,215,746	\$ 360,247	14%	Mainly driven by funds under the custody of OMB (\$189M), and a slower recording of actual results mostly in the Department of Education (\$98M).
2 Facilities	349,601	284,039	65,562	19%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$40M), and funds under the custody of OMB (\$18M).
3 Purchased Services	348,549	256,568	91,981	26%	Mainly driven by a slower recording of actual results in the Department of Education (\$20M), the Department of Correction and Rehabilitation (\$8M), and the Department of Health (\$8M). Other drivers include funds under the custody of OMB (\$25M), and timing of expenses across other agencies.
4 Donations and Subsidies	142,280	104,167	38,114	27%	Mainly driven by a slower recording of actual results in the Department of Health (\$20M), and the Family and Children Administration (\$18M).
5 Transportation	19,555	7,004	12,550	64%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$9M).
6 Professional Services	441,456	283,847	157,609	36%	Mainly driven by slower recording of actual results in the Department of Education (\$66M). Other drivers include timing of disbursements in the PR Private Partnership Authority (\$22M), AAFAF (\$19M), Medical Services Administration (\$10M), among others.
7 Other Operating	504,110	448,241	55,869	11%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$22M), and timing of disbursements across other agencies.
8 Capital Expenditures	338,549	106,538	232,011	69%	Mostly due to a slowdown in disbursements of projects across agencies.
9 Payments of current & prior period obligations	564,634	566,891	(2,257)	0%	
10 Materials and Supplies	67,255	43,958	23,297	35%	Mainly driven by delayed recording of actual results across agencies. The Department of Education (\$12M), and the Puerto Rico Police Bureau (\$4M) are the largest contributors.
11 Equipment Purchases	53,357	17,067	36,289	68%	Mainly driven by a slower recording of actual results mostly in the Department of Education (\$21M), and the Puerto Rico Police Bureau (\$8M).
12 Media and Advertisements	4,557	1,118	3,439	75%	
13 Social Wellbeing for Puerto Rico	1,248,572	918,156	330,416	26%	Variance is largely due to timing of disbursements in ASES (\$199M), and funds under the custody of OMB & Treasury (\$120M, combined).
14 Appropriations to non-governmental entities	236,554	242,799	(6,246)	-3%	Variance is timing-related and it is expected to normalize as the year progresses.
30 PayGo	1,576,497	1,509,123	67,374	4%	
81 Undistributed Appropriations	204,081	153,506	50,575	25%	Mostly funds under the custody of OMB (\$28M) as well as timing of disbursements versus budget across agencies.
82 Federal Fund Matching	56,329	42,618	13,710	24%	
89 Prior Period Debts	25,511	6,878	18,633	73%	Mainly driven by an assignment of \$20M made to the Dept. of Education that will be disbursed for during Q4 2024. The balance is timing-related as disbursements are concentrated at the beginning of the year.
98 Budgetary Reserve	-	-	-		
700 Other Undistributed Appropriations <sup>2</sup>	-	-	-		
<b>Subtotal General Fund Expenditures</b>	<b>\$ 8,757,438</b>	<b>\$ 7,208,264</b>	<b>\$ 1,549,174</b>	<b>18%</b>	

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

9 Payments of current & prior period obligations	45,948	-	45,948	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	68,922	-	68,922	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 114,870</b>	<b>\$ -</b>	<b>\$ 114,870</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 8,872,308</b>	<b>\$ 7,208,264</b>	<b>\$ 1,664,044</b>	<b>19%</b>	

**Notes :**

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

(2) *Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.*

(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 comparison purposes.*

**Puerto Rico Department of Treasury**  
*YTD FY24 General Fund Budget vs. Actual*  
*YTD from 7/1/2023 through 3/31/2024*  
*March-24*  
*By Concept*

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 1,724,182	\$ 1,912,547	\$ 188,364	10.9%
2 Corporate Income Taxes	3,237,594	-	3,237,594	1,831,468	2,013,986	182,518	10.0%
3 Partnership Income Taxes	419,914	-	419,914	255,525	224,439	(31,086)	-12.2%
4 Non-Resident Withholdings	922,441	-	922,441	679,564	727,282	47,718	7.0%
5 Alcoholic Beverages	293,136	-	293,136	214,400	209,055	(5,345)	-2.5%
6 Cigarettes	90,061	-	90,061	67,831	45,606	(22,225)	-32.8%
7 Motor Vehicles	493,330	-	493,330	356,355	521,496	165,142	46.3%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	153,135	155,588	2,453	1.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	1,522,280	1,239,206	(283,074)	-18.6%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	1,872,168	2,064,818	192,650	10.3%
11 Act 154 Collections	73,113	-	73,113	54,590	100,475	45,885	84.1%
12 Other Tax Revenue	442,196	-	442,196	307,095	353,822	46,727	15.2%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	26,586	57,574	30,989	116.6%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	111,092	112,274	1,182	1.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	24,578	23,427	(1,150)	-4.7%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	22,300	25,650	3,350	15.0%
v. FAM & Cine	153,159	-	153,159	113,667	123,887	10,221	9.0%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	2,787	1,634	(1,153)	-41.4%
viii. Export Development	7,125	-	7,125	4,334	6,267	1,933	44.6%
ix. Development Funds	3,335	-	3,335	1,752	3,108	1,357	77.4%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 9,038,593</b>	<b>\$ 9,568,321</b>	<b>\$ 529,728</b>	<b>6%</b>

**Puerto Rico Department of Treasury**  
YTD FY24 General Fund Budget vs. Actual  
YTD from 7/1/2023 through 3/31/2024  
March-24  
By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (153,480)	\$ 3,434,657	\$ 2,575,993	\$ 2,215,746	\$ 360,247	14%
2 Facilities	460,407	5,728	466,135	349,601	284,039	65,562	19%
3 Purchased Services	418,042	46,690	464,732	348,549	256,568	91,981	26%
4 Donations and Subsidies	215,378	(25,671)	189,707	142,280	104,167	38,114	27%
5 Transportation	15,119	10,954	26,073	19,555	7,004	12,550	64%
6 Professional Services	552,283	36,325	588,608	441,456	283,847	157,609	36%
7 Other Operating	302,350	369,796	672,146	504,110	448,241	55,869	11%
8 Capital Expenditures	497,805	(46,407)	451,398	338,549	106,538	232,011	69%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	564,634	566,891	(2,257)	0%
10 Materials and Supplies	72,290	17,384	89,674	67,255	43,958	23,297	35%
11 Equipment Purchases	30,736	40,406	71,142	53,357	17,067	36,289	68%
12 Media and Advertisements	3,838	2,238	6,076	4,557	1,118	3,439	75%
13 Social Wellbeing for Puerto Rico	1,627,053	37,709	1,664,762	1,248,572	918,156	330,416	26%
14 Appropriations to non-governmental entities	1,264,769	(43,329)	1,221,440	236,554	242,799	(6,246)	-3%
30 PayGo	2,099,910	2,086	2,101,996	1,576,497	1,509,123	67,374	4%
81 Undistributed Appropriations	253,194	18,914	272,108	204,081	153,506	50,575	25%
82 Federal Fund Matching	74,870	235	75,105	56,329	42,618	13,710	24%
89 Prior Period Debts	1,751	32,263	34,014	25,511	6,878	18,633	73%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 8,757,438</b>	<b>\$ 7,208,264</b>	<b>\$ 1,549,174</b>	<b>18%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	45,948	-	45,948	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	68,922	-	68,922	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 114,870</b>	<b>\$ -</b>	<b>\$ 114,870</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 8,872,308</b>	<b>\$ 7,208,264</b>	<b>\$ 1,664,044</b>	<b>19%</b>

**Notes :**

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for comparison purposes.



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

*By Concept*  
*(figures in \$000s)*

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 674,326	\$ 732,463	\$ 58,137	8.6%
2 Corporate Income Taxes	3,237,594	-	3,237,594	529,967	395,574	(134,393)	-25.4%
3 Partnership Income Taxes	419,914	-	419,914	54,100	68,264	14,164	26.2%
4 Non-Resident Withholdings	922,441	-	922,441	311,589	244,143	(67,446)	-21.6%
5 Alcoholic Beverages	293,136	-	293,136	68,263	65,250	(3,013)	-4.4%
6 Cigarettes	90,061	-	90,061	21,118	12,116	(9,002)	-42.6%
7 Motor Vehicles	493,330	-	493,330	129,783	152,847	23,064	17.8%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	22,701	15,975	(6,727)	-29.6%
9 Other General Fund Revenue	2,046,940	-	2,046,940	600,827	467,344	(133,483)	-22.2%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	768,076	885,694	117,619	15.3%
11 Act 154 Collections	73,113	-	73,113	15,374	32,191	16,817	109.4%
11 Other Tax Revenue	442,196	-	442,196	154,242	142,132	(12,110)	-7.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	11,653	5,117	(6,536)	-56.1%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	84,962	77,075	(7,887)	-9.3%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,280	7,706	(574)	-6.9%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	7,433	8,550	1,117	15.0%
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	-	-	-	-	-	-	-
v. FAM & Cine	153,159	-	153,159	40,072	42,208	2,136	5.3%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	535	485	(50)	-9.3%
viii. Export Development	7,125	-	7,125	790	723	(67)	-8.5%
ix. Development Funds	3,335	-	3,335	516	267	(249)	-48.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 3,350,366</b>	<b>\$ 3,213,994</b>	<b>\$ (136,372)</b>	<b>-4%</b>

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

*By Concept*

<b>General Fund Expenses</b>	<b>Expense Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Quarterly Budget</b>	<b>Quarterly Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Payroll	\$ 3,588,137	\$ (153,480)	\$ 3,434,657	\$ 858,664	\$ 727,291	\$ 131,373	15%
2 Facilities	460,407	5,728	466,135	116,534	139,714	(23,180)	-20%
3 Purchased Services	418,042	46,690	464,732	116,183	104,930	11,253	10%
4 Donations and Subsidies	215,378	(25,671)	189,707	47,427	33,343	14,084	30%
5 Transportation	15,119	10,954	26,073	6,518	2,801	3,717	57%
6 Professional Services	552,283	36,325	588,608	147,152	113,167	33,985	23%
7 Other Operating	302,350	369,796	672,146	168,037	356,566	(188,529)	-112%
8 Capital Expenditures	497,805	(46,407)	451,398	112,850	45,678	67,172	60%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	188,211	187,922	289	0%
10 Materials and Supplies	72,290	17,384	89,674	22,418	15,740	6,679	30%
11 Equipment Purchases	30,736	40,406	71,142	17,786	8,138	9,648	54%
12 Media and Advertisements	3,838	2,238	6,076	1,519	740	779	51%
13 Social Wellbeing for Puerto Rico	1,627,053	37,709	1,664,762	416,191	320,603	95,587	23%
14 Appropriations to non-governmental entities	1,264,769	(43,329)	1,221,440	78,851	122,989	(44,138)	-56%
30 PayGo	2,099,910	2,086	2,101,996	525,499	494,957	30,542	6%
81 Undistributed Appropriations	253,194	18,914	272,108	68,027	66,620	1,407	2%
82 Federal Fund Matching	74,870	235	75,105	18,776	8,502	10,275	55%
89 Prior Period Debts	1,751	32,263	34,014	8,504	1,017	7,487	88%
98 Budgetary Reserve	-	-	-	-	-	-	-
700 Other Undistributed Appropriations <sup>3</sup>	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 2,919,146</b>	<b>\$ 2,750,717</b>	<b>\$ 168,429</b>	<b>6%</b>

**Non-Governmental Expenses included in the Certified Budget<sup>4</sup>**

9 Payments of current & prior period obligations	61,264	-	61,264	15,316	-	15,316	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	22,974	-	22,974	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 2,957,436</b>	<b>\$ 2,750,717</b>	<b>\$ 206,719</b>	<b>7%</b>

**Notes :**

- (1) General Fund Revenue figures are preliminary and subject to adjustments and reconciliations.
- (2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
- (3) Other Undistributed Appropriations pertain to Legislative Branch's cash transfers being recorded in PRIFAS as other spend concept that deviates from the Certified Budget.
- (4) 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 comparison purposes.

**Puerto Rico Department of Treasury**  
**Monthly FY24 General Fund Budget vs. Actual**  
**Month: Mar-24**  
**Period: 9**

(figures in \$000s)

General Fund Revenue	FY24 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,603,800	\$ -	\$ 2,603,800	\$ 265,716	\$ 269,133	\$ 3,417	1.3%
2 Corporate Income Taxes	3,237,594	-	3,237,594	299,916	137,733	(162,183)	-54.1%
3 Partnership Income Taxes	419,914	-	419,914	30,821	35,750	4,929	16.0%
4 Non-Resident Withholdings	922,441	-	922,441	99,148	59,350	(39,798)	-40.1%
5 Alcoholic Beverages	293,136	-	293,136	22,139	19,979	(2,160)	-9.8%
6 Cigarettes	90,061	-	90,061	7,305	3,352	(3,953)	-54.1%
7 Motor Vehicles	493,330	-	493,330	48,138	43,979	(4,159)	-8.6%
8 Excises on Off-Shore Shipment Rum	210,139	-	210,139	11,445	7,676	(3,769)	-32.9%
9 Other General Fund Revenue	2,046,940	-	2,046,940	148,172	193,378	45,206	30.5%
10 SUT Collections (excl. PSTBA, FAM & CINE)	2,691,804	-	2,691,804	247,156	284,988	37,832	15.3%
11 Act 154 Collections	73,113	-	73,113	6,123	8,453	2,330	38.0%
12 Other Tax Revenue	442,196	-	442,196	52,709	42,969	(9,740)	-18.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	44,736	-	44,736	5,318	2,504	(2,814)	-52.9%
ii. Excise Taxes on Off-Shore Shipments Rum	167,338	-	167,338	29,577	21,107	(8,470)	-28.6%
iii. Cigarette Excise Taxes	32,858	-	32,858	2,760	2,466	(294)	-10.7%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	29,734	-	29,734	2,478	2,850	372	15.0%
v. FAM & Cine	153,159	-	153,159	12,243	13,223	980	8.0%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	-
vii. Green Energy Initiative	3,912	-	3,912	36	45	9	25.4%
viii. Export Development	7,125	-	7,125	207	579	373	180.5%
ix. Development Funds	3,335	-	3,335	91	196	104	114.5%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,524,468</b>	<b>\$ -</b>	<b>\$ 13,524,468</b>	<b>\$ 1,238,788</b>	<b>\$ 1,106,740</b>	<b>\$ (132,048)</b>	<b>-11%</b>

**Puerto Rico Department of Treasury**  
**Monthly FY24 General Fund Budget vs. Actual**  
**Month: Mar-24**  
**Period: 9**

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,588,137	\$ (153,480)	\$ 3,434,657	\$ 286,221	\$ 227,424	\$ 58,798	21%
2 Facilities	460,407	5,728	466,135	38,845	30,216	8,629	22%
3 Purchased Services	418,042	46,690	464,732	38,728	29,788	8,939	23%
4 Donations and Subsidies	215,378	(25,671)	189,707	15,809	8,955	6,854	43%
5 Transportation	15,119	10,954	26,073	2,173	754	1,418	65%
6 Professional Services	552,283	36,325	588,608	49,051	42,334	6,717	14%
7 Other Operating	302,350	369,796	672,146	56,012	9,980	46,032	82%
8 Capital Expenditures	497,805	(46,407)	451,398	37,617	18,385	19,231	51%
9 Payments of current & prior period obligations	1,108,787	1,158	1,109,945	62,737	62,641	96	0%
10 Materials and Supplies	72,290	17,384	89,674	7,473	4,954	2,519	34%
11 Equipment Purchases	30,736	40,406	71,142	5,929	1,054	4,874	82%
12 Media and Advertisements	3,838	2,238	6,076	506	418	88	17%
13 Social Wellbeing for Puerto Rico	1,627,053	37,709	1,664,762	138,730	106,237	32,493	23%
14 Appropriations to non-governmental entities	1,264,769	(43,329)	1,221,440	26,284	31,937	(5,653)	-22%
30 PayGo	2,099,910	2,086	2,101,996	175,166	165,362	9,805	6%
81 Undistributed Appropriations	253,194	18,914	272,108	22,676	48,022	(25,346)	-112%
82 Federal Fund Matching	74,870	235	75,105	6,259	461	5,798	93%
89 Prior Period Debts	1,751	32,263	34,014	2,835	265	2,570	91%
98 Budgetary Reserve	-	-	-	-	-	-	-
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,586,719</b>	<b>\$ 353,000</b>	<b>\$ 12,939,719</b>	<b>\$ 973,049</b>	<b>\$ 789,187</b>	<b>\$ 183,862</b>	<b>19%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>4</sup></b>							
9 Payments of current & prior period obligations	61,264	-	61,264	5,105	-	5,105	100.0%
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	7,658	-	7,658	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 985,812</b>	<b>\$ 789,187</b>	<b>\$ 196,625</b>	<b>20%</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,664	\$ 1,248	\$ -	\$ (1,248)
15 Office of the Governor	380	285	150	(135)
16 Office of Management and Budget	1,280	960	1,280	320
18 Planning Board	-	-	219	219
21 Emergency and Disaster Management Bureau	327	245	31	(215)
23 Puerto Rico Department of State	4,626	3,469	4,988	1,519
24 Puerto Rico Department of Treasury	769,509	577,132	431,928	(145,204)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	2,039	1,529	3,401	1,872
31 General Services Administration	36,397	27,298	20,762	(6,535)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	9,847	7,385	10,156	2,771
40 Puerto Rico Police Bureau	31,694	23,771	20,866	(2,904)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	20,883	15,662	14,613	(1,049)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	2,952	2,214	192	(2,022)
49 Department of Transportation and Public Works	172,744	129,558	145,573	16,016
50 Department of Natural and Environmental Resources	46,932	35,199	24,703	(10,496)
55 Puerto Rico Department of Agriculture	3,212	2,409	7,555	5,146
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	28,052	28,052
67 Puerto Rico Department of Labor and Human Resources	337,267	252,950	152,514	(100,436)
68 Puerto Rico Labor Relations Board	480	360	470	110
69 Puerto Rico Department of Consumer Affairs	1,881	1,411	1,507	96
71 Department of Health	160,471	120,353	182,164	61,810
78 Department of Housing	21,496	16,122	9,280	(6,842)
81 Department of Education	15,042	11,282	2,004	(9,278)
82 Institute of Puerto Rican Culture	3,237	2,428	-	(2,428)
87 Department of Recreation and Sports	21,306	15,979	10,867	(5,112)
95 Mental Health and Drug Addiction Services Administration	4,479	3,359	3,561	202
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
122 Secretariat of the Department of the Family	-	-	4	4
124 Child Support Administration (ASUME)	-	-	6	6
126 Vocational Rehabilitation Administration	752	564	452	(112)
137 Department of Correction and Rehabilitation	22,174	16,631	12,370	(4,260)
155 State Historic Preservation Office of Puerto Rico	10,073	7,555	403	(7,152)
189 Institute of Forensic Science	481	361	-	(361)
221 Medical Emergency Bureau	7,096	5,322	6,211	889
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	65	49	91	43
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,710,798</b>	<b>\$ 1,283,098</b>	<b>\$ 1,096,394</b>	<b>\$ (186,704)</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 576,828	\$ 432,621	\$ 724,490	\$ 291,869
79 Automobile Accidents Compensation Administration	90,297	67,723	67,177	(545)
90 Medical Services Administration of Puerto Rico	137,792	103,344	110,038	6,694
119 Department of Economic Development & Commerce	48,269	36,202	114,360	78,158
162 Public Building Authority	130,268	97,701	136,800	39,099
168 Puerto Rico Ports Authority	134,506	100,880	19,675	(81,205)
180 Tourism Company	158,415	118,811	118,642	(169)
187 Puerto Rico Health Insurance Administration	717,794	538,346	552,110	13,765
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	63,947	70,604	6,656
235 Puerto Rico Housing Finance Corporation	92,314	69,236	24,276	(44,960)
277 Agricultural Enterprises Development Administration	80,334	60,251	55,347	(4,904)
285 Puerto Rico Integrated Transit Authority	37,861	28,396	30,754	2,358
295 Fiscal Agency & Financial Advisory Authority	4,490	3,368	6,179	2,811
303 Convention Center of District Authority	46,727	35,045	51,109	16,064
<b>Total - Core Component Units</b>	<b>\$ 2,341,158</b>	<b>\$ 1,755,869</b>	<b>\$ 2,081,561</b>	<b>\$ 325,692</b>
<b>Secondary Component Units</b>				
22 Office of The Commissioner of Insurance	\$ 12,652	\$ 9,489	\$ 4,737	\$ (4,752)
75 Office of the Financial Institutions Commissioner	13,513	10,135	33,143	23,009
105 Industrial Commission	21,257	15,943	21,257	5,314
109 Puerto Rico School of Plastic Arts	2,184	1,638	3,594	1,956
121 Government Board of the 911 Service	27,177	20,382	19,885	(497)
138 Institutional Trust of the National Guard of Puerto Rico	7,460	5,595	6,370	775
161 Puerto Rico Infrastructure Financing Authority	999	749	32	(717)
165 Land Authority of Puerto Rico	11,617	8,713	9,796	1,083
167 Integral Development of the "Península de Cantera"	207	155	-	(155)
177 Land Administration of Puerto Rico	8,531	6,398	13,369	6,971
186 Culebra Conservation and Development Authority	285	214	-	(214)
191 Musical Arts Corporation	3,305	2,479	1,301	(1,178)
192 Fine Arts Center Corporation	2,627	1,970	2,507	537
195 Economic Development Bank of PR	13,730	10,298	7,466	(2,832)
196 Puerto Rico Public Broadcasting Corporation	17,731	13,298	6,524	(6,774)
198 Agricultural Insurance Corporation	2,893	2,170	-	(2,170)
215 Puerto Rico Conservatory of Music Corporation	4,105	3,079	2,675	(404)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	10,476	11,126	650
264 Corporation for the "Caño Martin Peña" Enlace Project	76	57	-	(57)
265 Roosevelt Roads	1,767	1,325	1,256	(69)
271 Puerto Rico Technology and Innovation Services	9,326	6,995	-	(6,995)
286 Authority of the Port of Ponce	2,064	1,548	-	(1,548)
288 University of Puerto Rico Comprehensive Cancer Center	35,412	26,559	21,292	(5,267)
293 Center for Diabetes Research, Education, and Medical Services	247	185	-	(185)
298 Public Service Regulatory Board	32,226	24,170	30,818	6,649
310 Municipal Finance Corporation	222,830	167,123	-	(167,123)
311 Puerto Rico Gaming Commission	396,652	297,489	301,254	3,765
312 Retirement Board of the Government of Puerto Rico	2,947	2,210	558	(1,652)
<b>Total - Secondary Component Units</b>	<b>\$ 882,802</b>	<b>\$ 662,102</b>	<b>\$ 498,961</b>	<b>\$ (163,141)</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Revenue Results for FY24 Special Revenue Fund Budget vs. Actual

By Agency

YTD from 7/1/2023 through 3/31/2024

March-24

(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	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	393,760	295,320	529,459	234,139
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 393,760</b>	<b>\$ 295,320</b>	<b>\$ 529,459</b>	<b>\$ 234,139</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	16,325	12,244	10,713	(1,531)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	14,569	10,927	-	(10,927)
166 Industrial Development Company	-	-	52,310	52,310
176 University of Puerto Rico	-	-	2,454	2,454
193 Office of Government Ethics	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-
209 Contributions to Political Parties	-	-	84	84
208 Contributions to the Municipalities	-	-	-	-
220 Correctional Health	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-
272 Office of the Inspector General	-	-	-	-
289 Energy Commission	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 30,894</b>	<b>\$ 23,171</b>	<b>\$ 65,561</b>	<b>\$ 42,390</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,710,798	\$ 1,283,098	\$ 1,096,394	\$ (186,704)
Core Component Units	2,341,158	1,755,869	2,081,561	325,692
Secondary Component Units	882,802	662,102	498,961	(163,141)
OMB and Hacienda Custodies	393,760	295,320	529,459	234,139
Out of Scope Entities	30,894	23,171	65,561	42,390
<b>Total</b>	<b>\$ 5,359,413</b>	<b>\$ 4,019,560</b>	<b>\$ 4,271,936</b>	<b>\$ 252,376</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**

FY24 - By Concept Budget-to-Actual Report

Full Year Budget and YTD Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Mar FY24 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,292,093	\$ (135,651)	\$ 4,156,442	\$ 2,663,746	\$ 1,492,696
2 Facilities	566,580	40,602	607,182	344,877	262,305
3 Purchased Services	741,795	129,221	871,016	462,602	408,415
4 Donations and Subsidies	246,584	(25,613)	220,971	112,580	108,391
5 Transportation	32,399	11,627	44,026	14,493	29,533
6 Professional Services	776,203	59,155	835,358	401,298	434,060
7 Other Operating	495,715	382,365	878,080	567,908	310,172
8 Capital Expenditures	545,671	(75,987)	469,684	112,507	357,177
9 Payments of current and prior period obligations	1,108,787	1,158	1,109,945	568,973	540,973
10 Materials and Supplies	190,282	29,153	219,435	98,644	120,791
11 Equipment Purchases	93,303	40,378	133,681	23,078	110,603
12 Media and Advertisements	37,252	4,315	41,567	11,317	30,250
13 Social Wellbeing for Puerto Rico	2,778,144	104,084	2,882,228	1,403,224	1,479,004
14 Appropriations to non-governmental entities	1,586,649	(35,174)	1,551,475	458,333	1,093,143
30 PayGo	2,621,388	5,348	2,626,736	1,875,354	751,382
81 Undistributed Appropriations	1,391,419	37,012	1,428,431	689,974	738,457
82 Federal Fund Matching	89,680	(483)	89,197	43,395	45,801
89 Prior Period Debts	9,962	123,715	133,677	55,279	78,398
98 Budgetary Reserve	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 17,603,906</b>	<b>\$ 695,226</b>	<b>\$ 18,299,132</b>	<b>\$ 9,907,581</b>	<b>\$ 8,391,551</b>

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

9 Payments of current & prior period obligations	61,264	-	61,264	-	61,264
13 Social Wellbeing for Puerto Rico	91,896	-	91,896	-	91,896
<b>Subtotal Non-Governmental</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>	<b>\$ -</b>	<b>\$ 153,160</b>
<b>Total Expenditures</b>	<b>\$ 17,757,066</b>	<b>\$ 695,226</b>	<b>\$ 18,452,292</b>	<b>\$ 9,907,581</b>	<b>\$ 8,544,711</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 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 comparison purposes.



**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY24 General and Special Revenue Fund Expense Budget v. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Q3

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Total Q Actuals</b>	<b>Total Remaining Balance</b>
1 Payroll	\$ 1,073,023	\$ (33,913)	\$ 1,039,111	\$ 874,746	\$ 164,365
2 Facilities	141,645	10,151	151,796	161,575	(9,779)
3 Purchased Services	185,449	32,305	217,754	182,736	35,018
4 Donations and Subsidies	61,646	(6,403)	55,243	34,032	21,211
5 Transportation	8,100	2,907	11,007	5,790	5,216
6 Professional Services	194,051	14,789	208,840	160,937	47,903
7 Other Operating	123,929	95,591	219,520	398,931	(179,411)
8 Capital Expenditures	136,418	(18,997)	117,421	48,051	69,370
9 Payments of current and prior period obligations	187,922	290	188,211	188,269	(58)
10 Materials and Supplies	47,571	7,288	54,859	32,989	21,870
11 Equipment Purchases	23,326	10,095	33,420	10,633	22,787
12 Media and Advertisements	9,313	1,079	10,392	5,082	5,310
13 Social Wellbeing for Puerto Rico	694,536	26,021	720,557	479,022	241,534
14 Appropriations to non-governmental entities	170,154	(8,793)	161,360	200,130	(38,770)
30 PayGo	655,347	1,337	656,684	615,305	41,379
81 Undistributed Appropriations	347,855	9,253	357,108	283,465	73,643
82 Federal Fund Matching	22,420	(121)	22,299	8,595	13,705
89 Prior Period Debts	2,491	30,929	33,419	35,645	(2,226)
98 Budgetary Reserve	-	-	-	(889)	889
700 Other Undistributed Appropriations	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 4,085,193</b>	<b>\$ 173,806</b>	<b>\$ 4,258,999</b>	<b>\$ 3,725,045</b>	<b>\$ 533,955</b>

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

9 Payments of current & prior period obligations	15,316	-	15,316	-	15,316
13 Social Wellbeing for Puerto Rico	22,974	-	22,974	-	22,974
<b>Subtotal Non-Governmental</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>	<b>\$ -</b>	<b>\$ 38,290</b>
<b>Total Expenditures</b>	<b>\$ 4,123,483</b>	<b>\$ 173,806</b>	<b>\$ 4,297,289</b>	<b>\$ 3,725,045</b>	<b>\$ 572,245</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 203 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 comparison purposes.

**Puerto Rico Department of Treasury**

FY24 - By Concept Budget-to-Actual Report

Monthly Budget and Monthly Actuals for FY24 General and Special Revenue Fund Expense Budget vs. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

March-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1 Payroll	\$ 357,674	\$ (11,304)	\$ 346,370	\$ 275,827	\$ 70,543
2 Facilities	47,215	3,384	50,599	38,228	12,371
3 Purchased Services	61,816	10,768	72,585	57,097	15,488
4 Donations and Subsidies	20,549	(2,134)	18,414	9,593	8,822
5 Transportation	2,700	969	3,669	1,863	1,805
6 Professional Services	64,684	4,930	69,613	55,949	13,664
7 Other Operating	41,310	31,864	73,173	23,007	50,166
8 Capital Expenditures	45,473	(6,332)	39,140	19,121	20,019
9 Payments of current & prior period obligations	62,641	97	62,737	62,159	578
10 Materials and Supplies	15,857	2,429	18,286	10,410	7,876
11 Equipment Purchases	7,775	3,365	11,140	1,901	9,239
12 Media and Advertisements	3,104	360	3,464	1,441	2,023
13 Social Wellbeing for Puerto Rico	231,512	8,674	240,186	164,036	76,149
14 Appropriations to non-governmental entities	56,718	(2,931)	53,787	70,467	(16,680)
30 PayGo	218,449	446	218,895	205,454	13,441
81 Undistributed Appropriations	115,952	3,084	119,036	127,873	(8,837)
82 Federal Fund Matching	7,473	(40)	7,433	465	6,968
89 Prior Period Debts	830	10,310	11,140	6,416	4,724
98 Budgetary Reserve	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>\$ 1,361,731</b>	<b>\$ 57,935</b>	<b>\$ 1,419,666</b>	<b>\$ 1,131,306</b>	<b>\$ 288,361</b>

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

9 Payments of current & prior period obligations	5,105	-	5,105	-	5,105
13 Social Wellbeing for Puerto Rico	7,658	-	7,658	-	7,658
<b>Subtotal Non-Governmental</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>	<b>\$ -</b>	<b>\$ 12,763</b>
<b>Total Expenditures</b>	<b>\$ 1,374,494</b>	<b>\$ 57,935</b>	<b>\$ 1,432,430</b>	<b>\$ 1,131,306</b>	<b>\$ 301,124</b>

**Notes:**

(1) The schedule above presents all budget figures included in all covered entities for this 2024 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 comparison purposes.

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 62	\$ 1,678	\$ 206	\$ 1,472
15 Office of the Governor	16,773	593	17,366	11,466	5,900
16 Office of Management and Budget	22,783	499	23,282	13,647	9,636
18 Planning Board	25,741	93	25,834	10,743	15,091
21 Emergency and Disaster Management Bureau	8,896	-	8,896	3,211	5,685
23 Puerto Rico Department of State	19,187	797	19,984	12,898	7,085
24 Puerto Rico Department of Treasury	987,777	88,889	1,076,666	548,343	528,323
28 State Elections Commission	44,571	16,993	61,564	21,623	39,941
30 Human Resources Management & Transformation	8,678	2,271	10,949	6,696	4,253
31 General Services Administration	31,610	31,588	63,198	23,422	39,776
34 Commission of Investigation, Processing and Appeals	489	-	489	340	149
37 Civil Rights Commission	867	-	867	493	374
38 Puerto Rico Department of Justice	146,864	4,759	151,623	99,259	52,364
40 Puerto Rico Police Bureau	869,136	16,927	886,063	624,807	261,256
41 Special Investigations Bureau	4,658	-	4,658	4,008	650
42 Puerto Rico Fire Department Bureau	75,806	9,301	85,107	62,718	22,390
43 Puerto Rico National Guard	17,795	611	18,406	14,513	3,892
45 Shared Services within Department of Public Safety	247,792	1,200	248,992	176,257	72,735
49 Department of Transportation and Public Works	186,137	55,061	241,198	121,266	119,931
50 Department of Natural and Environmental Resources	154,722	25,078	179,800	85,622	94,178
55 Puerto Rico Department of Agriculture	42,343	772	43,115	30,712	12,403
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,502	1,059
62 Cooperative Development Commission of Puerto Rico	2,924	(0)	2,924	1,739	1,185
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	394,164	4,949	399,113	169,685	229,428
68 Puerto Rico Labor Relations Board	1,506	-	1,506	973	533
69 Puerto Rico Department of Consumer Affairs	15,703	-	15,703	10,525	5,178
71 Department of Health	705,473	42,766	748,239	395,525	352,714
78 Department of Housing	54,853	-	54,853	27,809	27,044
81 Department of Education	2,633,476	9,236	2,642,712	1,619,049	1,023,664
82 Institute of Puerto Rican Culture	19,249	2,539	21,788	13,173	8,615
87 Department of Recreation and Sports	55,209	1,008	56,217	29,139	27,078
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	-	3,877	1,806	2,071
122 Secretariat of the Department of the Family	49,351	455	49,806	37,320	12,486
123 Family and Children Administration	204,701	1,032	205,733	130,031	75,702
124 Child Support Administration (ASUME)	16,841	260	17,101	11,143	5,958
126 Vocational Rehabilitation Administration	26,359	-	26,359	19,661	6,698
127 Administration for Socioeconomic Development of the Family	101,465	-	101,465	63,361	38,104
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	438,294	2,799	441,093	302,474	138,620
139 Parole Board	3,011	-	3,011	2,073	938
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	6	1,091
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,217	2,149
153 Office for People with Disabilities	3,666	84	3,750	1,919	1,830
155 State Historic Preservation Office of Puerto Rico	3,270	9,711	12,981	2,610	10,372
189 Institute of Forensic Science	20,655	1,400	22,055	16,179	5,876
221 Medical Emergency Corps Bureau	26,931	-	26,931	18,058	8,873
231 Office for the Patient's Advocate	2,030	19	2,049	1,298	752
241 Administration for Integral Development of Childhood	8,508	-	8,508	4,812	3,696
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,947	795
281 Office of the Election Comptroller	3,192	28	3,220	2,172	1,047
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 7,866,926</b>	<b>\$ 339,801</b>	<b>\$ 8,206,727</b>	<b>\$ 4,851,272</b>	<b>\$ 3,355,455</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 366,325	\$ 210,503
79 Automobile Accidents Compensation Administration	90,297	-	90,297	52,129	38,168
90 Medical Services Administration of Puerto Rico	239,791	10,376	250,167	155,281	94,885
119 Department of Economic Development & Commerce	74,524	85,944	160,468	41,100	119,368
162 Public Building Authority	161,489	40,880	202,369	138,495	63,875
168 Puerto Rico Ports Authority	94,091	43,903	137,994	36,724	101,270
180 Tourism Company	148,790	9,625	158,415	88,070	70,345
187 Puerto Rico Health Insurance Administration	1,374,014	-	1,374,014	601,111	772,903
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,338	-	91,338	48,380	42,958
235 Puerto Rico Housing Finance Corporation	100,214	-	100,214	16,527	83,687
277 Agricultural Enterprises Development Administration	151,483	215	151,698	92,677	59,021
285 Puerto Rico Integrated Transit Authority	139,475	1,481	140,956	97,573	43,383
295 Fiscal Agency & Financial Advisory Authority	56,775	2,870	59,645	19,656	39,990
303 Convention Center of District Authority	46,727	0	46,727	48,826	(2,099)
<b>Total - Core Component Units</b>	<b>\$ 3,339,118</b>	<b>\$ 202,011</b>	<b>\$ 3,541,129</b>	<b>\$ 1,802,874</b>	<b>\$ 1,738,255</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ (0)	\$ 12,652	\$ 6,168	\$ 6,484
29 Puerto Rico Federal Affairs Administration	3,161	70	3,231	1,980	1,250
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	7,150	6,363
105 Industrial Commission	21,257	114	21,371	14,385	6,986
109 Puerto Rico School of Plastic Arts	4,900	30	4,930	2,608	2,322
121 Government Board of the 911 Service	20,191	6,986	27,177	9,186	17,990
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,448	4,012
161 Puerto Rico Infrastructure Financing Authority	3,229	21,605	24,834	4,477	20,356
165 Land Authority of Puerto Rico	10,039	1,650	11,689	7,487	4,201
167 Integral Development of the "Península de Cantera"	805	-	805	464	341
177 Land Administration of Puerto Rico	8,531	0	8,531	4,626	3,905
186 Culebra Conservation and Development Authority	539	-	539	6	533
191 Musical Arts Corporation	7,033	3,685	10,718	5,338	5,379
192 Fine Arts Center Corporation	6,834	180	7,014	4,354	2,660
195 Economic Development Bank of PR	13,730	-	13,730	7,600	6,130
196 Puerto Rico Public Broadcasting Corporation	-	17,804	17,804	6,611	11,193
198 Agricultural Insurance Corporation	2,893	(0)	2,893	2,302	591
215 Puerto Rico Conservatory of Music Corporation	9,229	219	9,448	6,608	2,840
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	4,509	9,459
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	778	535
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	76	18,800	1,538	17,262
265 Roosevelt Roads	12,694	202	12,896	1,671	11,225
271 Puerto Rico Technology and Innovation Services	97,595	30	97,625	44,866	52,759
276 Puerto Rico Public Private Partnership Authority	50,708	7,914	58,622	17,860	40,761
286 Authority of the Port of Ponce	3,016	-	3,016	225	2,791
288 University of Puerto Rico Comprehensive Cancer Center	67,673	17,778	85,451	55,748	29,704
293 Center for Diabetes Research, Education, and Medical Services	1,190	1,061	2,251	639	1,612
298 Public Service Regulatory Board	39,682	1,432	41,114	17,201	23,913
310 Municipal Finance Corporation	149,588	73,242	222,830	872	221,958
311 Puerto Rico Gaming Commission	398,566	401	398,967	253,963	145,004
312 Retirement Board of the Government of Puerto Rico	58,731	25,850	84,581	31,208	53,373
329 Office of Socioeconomic Development	14,439	34	14,473	3,546	10,928
TBD1 COFINA	-	-	-	1,224	(1,224)
<b>Total - Secondary Component Units</b>	<b>\$ 1,073,683</b>	<b>\$ 180,560</b>	<b>\$ 1,254,243</b>	<b>\$ 530,646</b>	<b>\$ 723,597</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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	\$ 983,023	\$ (400,761)	\$ 582,262	\$ -	\$ 582,262
25 Custody of the Department of the Treasury	3,175,614	298,823	3,474,437	1,669,982	1,804,455
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,158,637</b>	<b>\$ (101,938)</b>	<b>\$ 4,056,699</b>	<b>\$ 1,669,982</b>	<b>\$ 2,386,717</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 35,127	\$ 13,021
10 The General Court of Justice	380,601	21,851	402,452	289,066	113,386
100 Legislative Assembly of the Commonwealth	135,185	7,151	142,336	115,060	27,276
106 Public Housing Administration	20,091	-	20,091	2,064	18,027
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,806	(23,806)
176 University of Puerto Rico	500,847	13,773	514,620	380,017	134,603
193 Office of Government Ethics	10,401	83	10,484	7,516	2,967
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,470	906
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	99,775	25,644
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	1,928	45,798	38,838	6,960
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,927	706
272 Office of the Inspector General	18,671	-	18,671	13,655	5,016
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	43,485	15,981
<b>Total - Out of Scope Entities</b>	<b>\$ 1,318,702</b>	<b>\$ 74,791</b>	<b>\$ 1,393,493</b>	<b>\$ 1,052,806</b>	<b>\$ 340,687</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 7,866,926	\$ 339,801	\$ 8,206,727	\$ 4,851,272	\$ 3,355,455
Core Component Units	3,339,118	202,011	3,541,129	1,802,874	1,738,255
Secondary Component Units	1,073,683	180,560	1,254,243	530,646	723,597
OMB and Hacienda Custodies	4,158,637	(101,938)	4,056,699	1,669,982	2,386,717
Out of Scope Entities	1,318,702	74,791	1,393,493	1,052,806	340,687
<b>Total</b>	<b>\$ 17,757,066</b>	<b>\$ 695,226</b>	<b>\$ 18,452,292</b>	<b>\$ 9,907,581</b>	<b>\$ 8,544,711</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 FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 14	\$ 14	\$ 14	\$ -
15 Office of the Governor	16,773	213	16,986	11,466	5,520
16 Office of Management and Budget	21,652	350	22,002	13,224	8,778
18 Planning Board	25,741	93	25,834	10,743	15,091
21 Emergency and Disaster Management Bureau	8,569	-	8,569	3,211	5,358
23 Puerto Rico Department of State	15,358	-	15,358	10,589	4,769
24 Puerto Rico Department of Treasury	218,268	88,889	307,157	130,282	176,876
28 State Elections Commission	44,571	16,993	61,564	21,623	39,941
30 Human Resources Management & Transformation	7,686	1,224	8,910	5,684	3,226
31 General Services Administration	26,713	88	26,801	13,890	12,911
34 Commission of Investigation, Processing and Appeals	489	-	489	340	149
37 Civil Rights Commission	867	-	867	493	374
38 Puerto Rico Department of Justice	140,724	1,052	141,776	96,989	44,787
40 Puerto Rico Police Bureau	852,423	1,946	854,369	618,104	236,265
41 Special Investigations Bureau	4,658	-	4,658	4,008	650
42 Puerto Rico Fire Department Bureau	63,095	1,130	64,225	60,202	4,023
43 Puerto Rico National Guard	17,795	611	18,406	14,513	3,892
45 Shared Services within Department of Public Safety	244,840	1,200	246,040	176,113	69,927
49 Department of Transportation and Public Works	68,454	-	68,454	45,328	23,126
50 Department of Natural and Environmental Resources	108,755	24,114	132,869	77,563	55,305
55 Puerto Rico Department of Agriculture	39,131	772	39,903	30,235	9,668
60 Office of the Citizen's Ombudsman	3,523	38	3,561	2,502	1,059
62 Cooperative Development Commission of Puerto Rico	2,924	(0)	2,924	1,739	1,185
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	56,944	4,902	61,846	42,945	18,901
68 Puerto Rico Labor Relations Board	1,026	-	1,026	768	258
69 Puerto Rico Department of Consumer Affairs	13,822	-	13,822	9,576	4,246
71 Department of Health	555,328	32,440	587,768	328,298	259,470
78 Department of Housing	33,357	-	33,357	20,062	13,295
81 Department of Education	2,618,434	9,236	2,627,670	1,618,652	1,009,018
82 Institute of Puerto Rican Culture	18,043	507	18,550	13,173	5,378
87 Department of Recreation and Sports	34,150	761	34,911	26,702	8,210
95 Mental Health and Drug Addiction Services Administration	137,791	4,341	142,132	86,495	55,637
96 Office of the Women's Advocate	4,999	3,621	8,620	3,148	5,472
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	3,877	-	3,877	1,806	2,071
122 Secretariat of the Department of the Family	49,351	455	49,806	37,320	12,486
123 Family and Children Administration	204,701	1,020	205,721	130,021	75,700
124 Child Support Administration (ASUME)	16,841	260	17,101	11,143	5,958
126 Vocational Rehabilitation Administration	25,607	-	25,607	19,660	5,947
127 Administration for Socioeconomic Development of the Family	101,465	-	101,465	63,361	38,104
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	416,120	2,799	418,919	294,788	124,132
139 Parole Board	3,011	-	3,011	2,073	938
143 Office of Protection and Defense for People with Disabilities	1,097	-	1,097	6	1,091
152 Elderly and Retired People Advocate Office	3,366	-	3,366	1,217	2,149
153 Office for People with Disabilities	3,666	84	3,750	1,919	1,830
155 State Historic Preservation Office of Puerto Rico	2,175	733	2,908	2,357	551
189 Institute of Forensic Science	20,174	1,400	21,574	16,179	5,395
221 Medical Emergency Corps Bureau	19,835	-	19,835	15,173	4,662
231 Office for the Patient's Advocate	2,030	19	2,049	1,298	752
241 Administration for Integral Development of Childhood	8,508	-	8,508	4,812	3,696
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,722	20	2,742	1,947	795
281 Office of the Election Comptroller	3,127	28	3,155	2,172	982
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,294,576</b>	<b>\$ 201,353</b>	<b>\$ 6,495,929</b>	<b>\$ 4,105,926</b>	<b>\$ 2,390,003</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actuals Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	101,999	10,376	112,375	55,711	56,664
119 Department of Economic Development & Commerce	27,460	84,739	112,199	17,495	94,704
162 Public Building Authority	31,221	40,880	72,101	60,980	11,121
168 Puerto Rico Ports Authority	-	3,487	3,487	-	3,487
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	656,220	-	656,220	287,332	368,888
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
235 Puerto Rico Housing Finance Corporation	7,900	-	7,900	1,554	6,346
277 Agricultural Enterprises Development Administration	71,149	215	71,364	43,705	27,659
285 Puerto Rico Integrated Transit Authority	101,614	1,481	103,095	72,498	30,597
295 Fiscal Agency & Financial Advisory Authority	52,285	2,870	55,155	18,937	36,219
303 Convention Center of District Authority	-	-	-	-	-
<b>Total - Core Component Units</b>	<b>\$ 1,055,923</b>	<b>\$ 144,048</b>	<b>\$ 1,199,971</b>	<b>\$ 558,212</b>	<b>\$ 641,759</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
29 Puerto Rico Federal Affairs Administration	3,161	8	3,169	1,980	1,189
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
105 Industrial Commission	-	114	114	-	114
109 Puerto Rico School of Plastic Arts	2,716	30	2,746	1,537	1,209
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,230	21,605	23,835	4,001	19,834
165 Land Authority of Puerto Rico	-	72	72	-	72
167 Integral Development of the "Península de Cantera"	598	-	598	378	220
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	254	-	254	6	248
191 Musical Arts Corporation	5,270	2,143	7,413	4,029	3,384
192 Fine Arts Center Corporation	4,357	30	4,387	3,200	1,187
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	73	73	73	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	5,124	219	5,343	4,082	1,261
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,313	-	1,313	778	535
264 Corporation for the "Caño Martin Peña" Enlace Project	18,724	-	18,724	1,516	17,208
265 Roosevelt Roads	10,927	202	11,129	873	10,256
271 Puerto Rico Technology and Innovation Services	88,269	30	88,299	43,929	44,370
276 Puerto Rico Public Private Partnership Authority	50,708	(7,040)	43,668	8,410	35,258
286 Authority of the Port of Ponce	952	-	952	225	727
288 University of Puerto Rico Comprehensive Cancer Center	34,261	15,778	50,039	32,884	17,156
293 Center for Diabetes Research, Education, and Medical Services	943	1,061	2,004	475	1,529
298 Public Service Regulatory Board	8,831	57	8,888	5,931	2,957
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,315	-	2,315	1,015	1,300
312 Retirement Board of the Government of Puerto Rico	55,784	25,850	81,634	30,940	50,694
329 Office of Socioeconomic Development	14,439	34	14,473	3,546	10,928
TBD1 COFINA	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 311,176</b>	<b>\$ 60,265</b>	<b>\$ 371,441</b>	<b>\$ 149,808</b>	<b>\$ 221,634</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actuals Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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	\$ 983,023	\$ (400,761)	\$ 582,262	\$ -	\$ 582,262
25 Custody of the Department of the Treasury	2,807,373	273,304	3,080,677	1,374,455	1,706,222
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,790,396</b>	<b>\$ (127,457)</b>	<b>\$ 3,662,939</b>	<b>\$ 1,374,455</b>	<b>\$ 2,288,484</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 48,148	\$ (0)	\$ 48,148	\$ 35,127	\$ 13,021
10 The General Court of Justice	364,276	21,851	386,127	279,929	106,197
100 Legislative Assembly of the Commonwealth	135,185	7,151	142,336	115,060	27,276
106 Public Housing Administration	5,522	-	5,522	2,064	3,458
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	500,847	13,773	514,620	380,017	134,603
193 Office of Government Ethics	10,401	83	10,484	7,516	2,967
200 Special Independent Prosecutor's Panel	3,376	-	3,376	2,470	906
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	95,419	30,000	125,419	99,775	25,644
212 COSSEC	-	-	-	-	-
220 Correctional Health	43,870	1,928	45,798	38,838	6,960
268 Puerto Rico Institute of Statistics	2,627	6	2,633	1,927	706
272 Office of the Inspector General	18,671	-	18,671	13,655	5,016
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,466	-	59,466	43,485	15,981
<b>Total - Out of Scope Entities</b>	<b>\$ 1,287,808</b>	<b>\$ 74,791</b>	<b>\$ 1,362,599</b>	<b>\$ 1,019,864</b>	<b>\$ 342,735</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,294,576	\$ 201,353	\$ 6,495,929	\$ 4,105,926	\$ 2,390,003
Core Component Units	1,055,923	144,048	1,199,971	558,212	641,759
Secondary Component Units	311,176	60,265	371,441	149,808	221,634
OMB and Hacienda Custodies	3,790,396	(127,457)	3,662,939	1,374,455	2,288,484
Out of Scope Entities	1,287,808	74,791	1,362,599	1,019,864	342,735
<b>Total</b>	<b>\$ 12,739,879</b>	<b>\$ 353,000</b>	<b>\$ 13,092,879</b>	<b>\$ 7,208,264</b>	<b>\$ 5,884,615</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 FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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>					
11 Puerto Rico Traffic Safety Commission	\$ 1,616	\$ 48	\$ 1,664	\$ 192	\$ 1,472
15 Office of the Governor	-	380	380	-	380
16 Office of Management and Budget	1,131	149	1,280	422	858
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	327	-	327	-	327
23 Puerto Rico Department of State	3,829	797	4,626	2,309	2,317
24 Puerto Rico Department of Treasury	769,509	-	769,509	418,062	351,447
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	992	1,047	2,039	1,012	1,027
31 General Services Administration	4,897	31,500	36,397	9,532	26,865
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,140	3,707	9,847	2,270	7,577
40 Puerto Rico Police Bureau	16,713	14,981	31,694	6,703	24,991
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	12,711	8,172	20,883	2,516	18,367
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	2,952	-	2,952	144	2,808
49 Department of Transportation and Public Works	117,683	55,061	172,744	75,938	96,805
50 Department of Natural and Environmental Resources	45,967	965	46,932	8,059	38,873
55 Puerto Rico Department of Agriculture	3,212	-	3,212	477	2,735
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	337,220	47	337,267	126,740	210,528
68 Puerto Rico Labor Relations Board	480	-	480	205	275
69 Puerto Rico Department of Consumer Affairs	1,881	-	1,881	949	932
71 Department of Health	150,145	10,326	160,471	67,227	93,244
78 Department of Housing	21,496	-	21,496	7,747	13,749
81 Department of Education	15,042	-	15,042	396	14,646
82 Institute of Puerto Rican Culture	1,206	2,031	3,237	-	3,237
87 Department of Recreation and Sports	21,059	247	21,306	2,437	18,869
95 Mental Health and Drug Addiction Services Administration	4,479	-	4,479	1,174	3,305
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	12	12	10	2
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	752	-	752	1	751
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	22,174	-	22,174	7,686	14,488
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	1,095	8,978	10,073	252	9,821
189 Institute of Forensic Science	481	-	481	-	481
221 Medical Emergency Corps Bureau	7,096	-	7,096	2,885	4,211
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	65	-	65	-	65
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,572,350</b>	<b>\$ 138,448</b>	<b>\$ 1,710,798</b>	<b>\$ 745,346</b>	<b>\$ 965,452</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 570,110	\$ 6,718	\$ 576,828	\$ 366,325	\$ 210,503
79 Automobile Accidents Compensation Administration	90,297	-	90,297	52,129	38,168
90 Medical Services Administration of Puerto Rico	137,792	-	137,792	99,570	38,222
119 Department of Economic Development & Commerce	47,064	1,205	48,269	23,605	24,664
162 Public Building Authority	130,268	0	130,268	77,515	52,753
168 Puerto Rico Ports Authority	94,091	40,415	134,506	36,724	97,783
180 Tourism Company	148,790	9,625	158,415	88,070	70,345
187 Puerto Rico Health Insurance Administration	717,794	-	717,794	313,779	404,015
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,263	-	85,263	48,380	36,883
235 Puerto Rico Housing Finance Corporation	92,314	-	92,314	14,973	77,341
277 Agricultural Enterprises Development Administration	80,334	-	80,334	48,972	31,362
285 Puerto Rico Integrated Transit Authority	37,861	-	37,861	25,075	12,786
295 Fiscal Agency & Financial Advisory Authority	4,490	-	4,490	719	3,771
303 Convention Center of District Authority	46,727	0	46,727	48,826	(2,099)
<b>Total - Core Component Units</b>	<b>\$ 2,283,195</b>	<b>\$ 57,963</b>	<b>\$ 2,341,158</b>	<b>\$ 1,244,662</b>	<b>\$ 1,096,497</b>
<b>Secondary Component Units</b>					
22 Office of The Commissioner of Insurance	\$ 12,652	\$ (0)	\$ 12,652	\$ 6,168	\$ 6,484
29 Puerto Rico Federal Affairs Administration	-	61	61	-	61
75 Office of the Financial Institutions Commissioner	13,313	200	13,513	7,150	6,363
105 Industrial Commission	21,257	0	21,257	14,385	6,872
109 Puerto Rico School of Plastic Arts	2,184	-	2,184	1,071	1,113
121 Government Board of the 911 Service	20,191	6,986	27,177	9,186	17,990
138 Institutional Trust of the National Guard of Puerto Rico	7,460	-	7,460	3,448	4,012
161 Puerto Rico Infrastructure Financing Authority	999	-	999	477	522
165 Land Authority of Puerto Rico	10,039	1,578	11,617	7,487	4,130
167 Integral Development of the "Peninsula de Cantera"	207	-	207	86	121
177 Land Administration of Puerto Rico	8,531	0	8,531	4,626	3,905
186 Culebra Conservation and Development Authority	285	-	285	-	285
191 Musical Arts Corporation	1,763	1,542	3,305	1,309	1,996
192 Fine Arts Center Corporation	2,477	150	2,627	1,154	1,473
195 Economic Development Bank of PR	13,730	-	13,730	7,600	6,130
196 Puerto Rico Public Broadcasting Corporation	-	17,731	17,731	6,538	11,193
198 Agricultural Insurance Corporation	2,893	(0)	2,893	2,302	591
215 Puerto Rico Conservatory of Music Corporation	4,105	-	4,105	2,526	1,579
236 Innovation Fund for Agricultural Development of Puerto Rico	13,968	-	13,968	4,509	9,459
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	76	76	22	54
265 Roosevelt Roads	1,767	-	1,767	798	969
271 Puerto Rico Technology and Innovation Services	9,326	-	9,326	937	8,389
276 Puerto Rico Public Private Partnership Authority	-	14,954	14,954	9,450	5,504
286 Authority of the Port of Ponce	2,064	-	2,064	-	2,064
288 University of Puerto Rico Comprehensive Cancer Center	33,412	2,000	35,412	22,864	12,548
293 Center for Diabetes Research, Education, and Medical Services	247	-	247	164	83
298 Public Service Regulatory Board	30,851	1,375	32,226	11,270	20,956
310 Municipal Finance Corporation	149,588	73,242	222,830	872	221,958
311 Puerto Rico Gaming Commission	396,251	401	396,652	252,948	143,704
312 Retirement Board of the Government of Puerto Rico	2,947	-	2,947	268	2,679
329 Office of Socioeconomic Development	-	-	-	-	-
TBD1 COFINA	-	-	-	1,224	(1,224)
<b>Total - Secondary Component Units</b>	<b>\$ 762,507</b>	<b>\$ 120,295</b>	<b>\$ 882,802</b>	<b>\$ 380,839</b>	<b>\$ 501,963</b>

**Puerto Rico Department of Treasury**

Full Year Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	368,241	25,519	393,760	295,527	98,233
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 368,241</b>	<b>\$ 25,519</b>	<b>\$ 393,760</b>	<b>\$ 295,527</b>	<b>\$ 98,233</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	16,325	-	16,325	9,137	7,188
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	14,569	-	14,569	-	14,569
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,806	(23,806)
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>\$ 30,894</b>	<b>\$ -</b>	<b>\$ 30,894</b>	<b>\$ 32,943</b>	<b>\$ (2,049)</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,572,350	\$ 138,448	\$ 1,710,798	\$ 745,346	\$ 965,452
Core Component Units	2,283,195	57,963	2,341,158	1,244,662	1,096,497
Secondary Component Units	762,507	120,295	882,802	380,839	501,963
OMB and Hacienda Custodies	368,241	25,519	393,760	295,527	98,233
Out of Scope Entities	30,894	-	30,894	32,943	(2,049)
<b>Total</b>	<b>\$ 5,017,187</b>	<b>\$ 342,226</b>	<b>\$ 5,359,413</b>	<b>\$ 2,699,316</b>	<b>\$ 2,660,096</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 FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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>						
11 Puerto Rico Traffic Safety Commission	\$ 1,212	\$ 47	\$ 1,259	\$ 206	\$ 1,052	84%
15 Office of the Governor	12,580	445	13,025	11,466	1,558	12%
16 Office of Management and Budget	17,087	374	17,462	13,647	3,815	22%
18 Planning Board	19,306	70	19,375	10,743	8,633	45%
21 Emergency and Disaster Management Bureau	6,672	-	6,672	3,211	3,461	52%
23 Puerto Rico Department of State	14,390	597	14,988	12,898	2,089	14%
24 Puerto Rico Department of Treasury	740,833	66,667	807,500	548,343	259,157	32%
28 State Elections Commission	33,428	12,744	46,173	21,623	24,550	53%
30 Human Resources Management & Transformation	6,509	1,703	8,212	6,696	1,516	18%
31 General Services Administration	23,708	23,691	47,399	23,422	23,977	51%
34 Commission of Investigation, Processing and Appeals	367	-	367	340	27	7%
37 Civil Rights Commission	650	-	650	493	157	24%
38 Puerto Rico Department of Justice	110,148	3,569	113,717	99,259	14,458	13%
40 Puerto Rico Police Bureau	651,852	12,696	664,548	624,807	39,740	6%
41 Special Investigations Bureau	3,494	-	3,494	4,008	(514)	-15%
42 Puerto Rico Fire Department Bureau	56,855	6,976	63,831	62,718	1,113	2%
43 Puerto Rico National Guard	13,346	458	13,804	14,513	(709)	-5%
45 Department of Public Safety	185,844	900	186,744	176,257	10,487	6%
49 Department of Transportation and Public Works	139,603	41,296	180,898	121,266	59,632	33%
50 Department of Natural and Environmental Resources	110,734	18,809	129,542	85,622	43,920	34%
55 Puerto Rico Department of Agriculture	31,757	579	32,336	30,712	1,625	5%
60 Office of the Citizen's Ombudsman	2,642	29	2,671	2,502	169	6%
62 Cooperative Development Commission of Puerto Rico	2,193	(0)	2,193	1,739	454	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	295,623	3,712	299,335	169,685	129,650	43%
68 Puerto Rico Labor Relations Board	1,130	-	1,130	973	156	14%
69 Puerto Rico Department of Consumer Affairs	11,777	-	11,777	10,525	1,252	11%
71 Department of Health	529,105	32,075	561,179	395,525	165,654	30%
78 Department of Housing	41,140	-	41,140	27,809	13,331	32%
81 Department of Education	1,975,107	6,927	1,982,034	1,619,049	362,985	18%
82 Institute of Puerto Rican Culture	14,437	1,904	16,341	13,173	3,168	19%
87 Department of Recreation and Sports	41,407	756	42,163	29,139	13,024	31%
95 Mental Health and Drug Addiction Services Administration	106,703	3,256	109,958	87,669	22,289	20%
96 Office of the Women's Advocate	3,749	2,716	6,465	3,148	3,317	51%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,908	-	2,908	1,806	1,102	38%
122 Secretariat of the Department of the Family	37,013	341	37,355	37,320	35	0%
123 Family and Children Administration	153,526	774	154,300	130,031	24,269	16%
124 Child Support Administration (ASUME)	12,631	195	12,826	11,143	1,683	13%
126 Vocational Rehabilitation Administration	19,769	-	19,769	19,661	108	1%
127 Administration for Socioeconomic Development of the Family	76,099	-	76,099	63,361	12,738	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	328,721	2,099	330,820	302,474	28,346	9%
139 Parole Board	2,258	-	2,258	2,073	186	8%
143 Office of Protection and Defense for People with Disabilities	823	-	823	6	817	99%
152 Elderly and Retired People Advocate Office	2,525	-	2,525	1,217	1,307	52%
153 Office for People with Disabilities	2,750	63	2,812	1,919	893	32%
155 State Historic Preservation Office of Puerto Rico	2,453	7,284	9,736	2,610	7,126	73%
189 Institute of Forensic Science	15,491	1,050	16,541	16,179	362	2%
221 Medical Emergency Corps Bureau	20,198	-	20,198	18,058	2,140	11%
231 Office for the Patient's Advocate	1,523	14	1,537	1,298	239	16%
241 Administration for Integral Development of Childhood	6,381	-	6,381	4,812	1,569	25%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,042	15	2,056	1,947	110	5%
281 Office of the Election Comptroller	2,394	21	2,415	2,172	243	10%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 5,894,887</b>	<b>\$ 254,851</b>	<b>\$ 6,149,737</b>	<b>\$ 4,851,272</b>	<b>\$ 1,298,465</b>	<b>21%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ 427,583	\$ 5,039	\$ 432,621	\$ 366,325	\$ 66,296	15%
79 Automobile Accidents Compensation Administration	67,723	-	67,723	52,129	15,594	23%
90 Medical Services Administration of Puerto Rico	179,843	7,782	187,625	155,281	32,344	17%
119 Department of Economic Development & Commerce	55,893	64,458	120,351	41,100	79,251	66%
162 Public Building Authority	121,117	30,660	151,777	138,495	13,282	9%
168 Puerto Rico Ports Authority	70,568	32,927	103,495	36,724	66,771	65%
180 Tourism Company	111,593	7,219	118,811	88,070	30,741	26%
187 Puerto Rico Health Insurance Administration	1,030,511	-	1,030,511	601,111	429,400	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	68,504	-	68,504	48,380	20,124	29%
235 Puerto Rico Housing Finance Corporation	75,161	-	75,161	16,527	58,633	78%
277 Agricultural Enterprises Development Administration	113,612	161	113,774	92,677	21,097	19%
285 Puerto Rico Integrated Transit Authority	104,606	1,111	105,717	97,573	8,144	8%
295 Fiscal Agency & Financial Advisory Authority	42,581	2,153	44,734	19,656	25,078	56%
303 Convention Center of District Authority	35,045	0	35,045	48,826	(13,781)	-39%
<b>Total - Core Component Units</b>	<b>\$ 2,504,339</b>	<b>\$ 151,509</b>	<b>\$ 2,655,847</b>	<b>\$ 1,802,874</b>	<b>\$ 852,973</b>	<b>32%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 9,489	\$ (0)	\$ 9,489	\$ 6,168	\$ 3,321	35%
29 Puerto Rico Federal Affairs Administration	2,371	52	2,423	1,980	443	18%
75 Office of the Financial Institutions Commissioner	9,985	150	10,135	7,150	2,984	29%
105 Industrial Commission	15,943	86	16,028	14,385	1,643	10%
109 Puerto Rico School of Plastic Arts	3,675	22	3,697	2,608	1,089	29%
121 Government Board of the 911 Service	15,143	5,239	20,382	9,186	11,196	55%
138 Institutional Trust of the National Guard of Puerto Rico	5,595	-	5,595	3,448	2,147	38%
161 Puerto Rico Infrastructure Financing Authority	2,422	16,203	18,625	4,477	14,148	76%
165 Land Authority of Puerto Rico	7,529	1,237	8,766	7,487	1,279	15%
167 Integral Development of the "Peninsula de Cantera"	604	-	604	464	140	23%
177 Land Administration of Puerto Rico	6,398	0	6,398	4,626	1,772	28%
186 Culebra Conservation and Development Authority	404	-	404	6	399	99%
191 Musical Arts Corporation	5,275	2,763	8,038	5,338	2,700	34%
192 Fine Arts Center Corporation	5,126	135	5,260	4,354	906	17%
195 Economic Development Bank of PR	10,298	-	10,298	7,600	2,698	26%
196 Puerto Rico Public Broadcasting Corporation	-	13,353	13,353	6,611	6,742	50%
198 Agricultural Insurance Corporation	2,170	(0)	2,170	2,302	(132)	-6%
215 Puerto Rico Conservatory of Music Corporation	6,922	164	7,086	6,608	478	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,476	-	10,476	4,509	5,967	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	985	-	985	778	206	21%
264 Corporation for the "Caño Martin Peña" Enlace Project	14,043	57	14,100	1,538	12,562	89%
265 Roosevelt Roads	9,521	151	9,672	1,671	8,001	83%
271 Puerto Rico Technology and Innovation Services	73,196	23	73,219	44,866	28,353	39%
276 Puerto Rico Public Private Partnership Authority	38,031	5,935	43,966	17,860	26,106	59%
286 Authority of the Port of Ponce	2,262	-	2,262	225	2,037	90%
288 University of Puerto Rico Comprehensive Cancer Center	50,755	13,334	64,088	55,748	8,341	13%
293 Center for Diabetes Research, Education, and Medical Services	893	796	1,688	639	1,049	62%
298 Public Service Regulatory Board	29,762	1,074	30,836	17,201	13,635	44%
310 Municipal Finance Corporation	112,191	54,932	167,123	872	166,250	99%
311 Puerto Rico Gaming Commission	298,925	301	299,225	253,963	45,262	15%
312 Retirement Board of the Government of Puerto Rico	44,048	19,387	63,436	31,208	32,228	51%
329 Office of Socioeconomic Development	10,829	26	10,855	3,546	7,309	67%
TBD1 COFINA	-	-	-	1,224	(1,224)	
<b>Total - Secondary Component Units</b>	<b>\$ 805,262</b>	<b>\$ 135,420</b>	<b>\$ 940,682</b>	<b>\$ 530,646</b>	<b>\$ 410,036</b>	<b>44%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ 737,267	\$ (300,571)	\$ 436,696	\$ -	\$ 436,696	100%
25 Custody of the Department of the Treasury	1,324,797	224,118	1,548,915	1,669,982	(121,068)	-8%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 2,062,064</b>	<b>\$ (76,453)</b>	<b>\$ 1,985,611</b>	<b>\$ 1,669,982</b>	<b>\$ 315,629</b>	<b>16%</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	\$ 36,111	\$ (0)	\$ 36,111	\$ 35,127	\$ 984	3%
10 The General Court of Justice	285,451	16,388	301,839	289,066	12,773	4%
100 Legislative Assembly of the Commonwealth	101,389	5,363	106,752	115,060	(8,308)	-8%
106 Public Housing Administration	15,068	-	15,068	2,064	13,005	86%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	23,806	(23,806)	-
176 University of Puerto Rico	375,635	10,329	385,965	380,017	5,948	2%
193 Office of Government Ethics	7,801	62	7,863	7,516	346	4%
200 Special Independent Prosecutor's Panel	2,532	-	2,532	2,470	62	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	71,564	22,500	94,064	99,775	(5,711)	-6%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	32,903	1,446	34,349	38,838	(4,489)	-13%
268 Puerto Rico Institute of Statistics	1,970	4	1,975	1,927	48	2%
272 Office of the Inspector General	14,003	-	14,003	13,655	348	2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	44,600	-	44,600	43,485	1,115	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 989,027</b>	<b>\$ 56,093</b>	<b>\$ 1,045,120</b>	<b>\$ 1,052,806</b>	<b>\$ (7,686)</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	\$ 5,894,887	\$ 254,851	\$ 6,149,737	\$ 4,851,272	\$ 1,298,465	21%
Core Component Units	2,504,339	151,509	2,655,847	1,802,874	852,973	32%
Secondary Component Units	805,262	135,420	940,682	530,646	410,036	44%
OMB and Hacienda Custodies	2,062,064	(76,453)	1,985,611	1,669,982	315,629	16%
Out of Scope Entities	989,027	56,093	1,045,120	1,052,806	(7,686)	-1%
<b>Total</b>	<b>\$ 12,255,578</b>	<b>\$ 521,419</b>	<b>\$ 12,776,998</b>	<b>\$ 9,907,581</b>	<b>\$ 2,869,417</b>	<b>22%</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 FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 11	\$ 11	\$ 14	\$ (4)	-33%
15 Office of the Governor	12,580	160	12,740	11,466	1,273	10%
16 Office of Management and Budget	16,239	263	16,502	13,224	3,277	20%
18 Planning Board	19,306	70	19,375	10,743	8,633	45%
21 Emergency and Disaster Management Bureau	6,427	-	6,427	3,211	3,216	50%
23 Puerto Rico Department of State	11,519	-	11,519	10,589	929	8%
24 Puerto Rico Department of Treasury	163,701	66,667	230,368	130,282	100,087	43%
28 State Elections Commission	33,428	12,744	46,173	21,623	24,550	53%
30 Human Resources Management & Transformation	5,765	918	6,683	5,684	998	15%
31 General Services Administration	20,035	66	20,101	13,890	6,211	31%
34 Commission of Investigation, Processing and Appeals	367	-	367	340	27	7%
37 Civil Rights Commission	650	-	650	493	157	24%
38 Puerto Rico Department of Justice	105,543	789	106,332	96,989	9,343	9%
40 Puerto Rico Police Bureau	639,317	1,460	640,777	618,104	22,673	4%
41 Special Investigations Bureau	3,494	-	3,494	4,008	(514)	-15%
42 Puerto Rico Fire Department Bureau	47,321	847	48,169	60,202	(12,033)	-25%
43 Puerto Rico National Guard	13,346	458	13,804	14,513	(709)	-5%
45 Department of Public Safety	183,630	900	184,530	176,113	8,417	5%
49 Department of Transportation and Public Works	51,341	-	51,341	45,328	6,013	12%
50 Department of Natural and Environmental Resources	76,259	18,085	94,344	77,563	16,780	18%
55 Puerto Rico Department of Agriculture	29,348	579	29,927	30,235	(308)	-1%
60 Office of the Citizen's Ombudsman	2,642	29	2,671	2,502	169	6%
62 Cooperative Development Commission of Puerto Rico	2,193	(0)	2,193	1,739	454	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	42,708	3,676	46,384	42,945	3,439	7%
68 Puerto Rico Labor Relations Board	770	-	770	768	2	0%
69 Puerto Rico Department of Consumer Affairs	10,367	-	10,367	9,576	791	8%
71 Department of Health	416,496	24,330	440,826	328,298	112,528	26%
78 Department of Housing	25,018	-	25,018	20,062	4,956	20%
81 Department of Education	1,963,826	6,927	1,970,753	1,618,652	352,100	18%
82 Institute of Puerto Rican Culture	13,532	381	13,913	13,173	740	5%
87 Department of Recreation and Sports	25,613	571	26,183	26,702	(518)	-2%
95 Mental Health and Drug Addiction Services Administration	103,343	3,256	106,599	86,495	20,104	19%
96 Office of the Women's Advocate	3,749	2,716	6,465	3,148	3,317	51%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	2,908	-	2,908	1,806	1,102	38%
122 Secretariat of the Department of the Family	37,013	341	37,355	37,320	35	0%
123 Family and Children Administration	153,526	765	154,291	130,021	24,270	16%
124 Child Support Administration (ASUME)	12,631	195	12,826	11,143	1,683	13%
126 Vocational Rehabilitation Administration	19,205	-	19,205	19,660	(455)	-2%
127 Administration for Socioeconomic Development of the Family	76,099	-	76,099	63,361	12,738	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	312,090	2,099	314,189	294,788	19,402	6%
139 Parole Board	2,258	-	2,258	2,073	186	8%
143 Office of Protection and Defense for People with Disabilities	823	-	823	6	817	99%
152 Elderly and Retired People Advocate Office	2,525	-	2,525	1,217	1,307	52%
153 Office for People with Disabilities	2,750	63	2,812	1,919	893	32%
155 State Historic Preservation Office of Puerto Rico	1,631	550	2,181	2,357	(176)	-8%
189 Institute of Forensic Science	15,131	1,050	16,181	16,179	1	0%
221 Medical Emergency Corps Bureau	14,876	-	14,876	15,173	(297)	-2%
231 Office for the Patient's Advocate	1,523	14	1,537	1,298	239	16%
241 Administration for Integral Development of Childhood	6,381	-	6,381	4,812	1,569	25%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	2,042	15	2,056	1,947	110	5%
281 Office of the Election Comptroller	2,345	21	2,366	2,172	194	8%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 4,715,624</b>	<b>\$ 151,015</b>	<b>\$ 4,866,639</b>	<b>\$ 4,105,926</b>	<b>\$ 760,713</b>	<b>16%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	76,499	7,782	84,281	55,711	28,570	34%
119 Department of Economic Development & Commerce	20,595	63,554	84,149	17,495	66,654	79%
162 Public Building Authority	23,416	30,660	54,076	60,980	(6,904)	-13%
168 Puerto Rico Ports Authority	-	2,615	2,615	-	2,615	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	492,165	-	492,165	287,332	204,833	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,556	-	4,556	-	4,556	100%
235 Puerto Rico Housing Finance Corporation	5,925	-	5,925	1,554	4,371	74%
277 Agricultural Enterprises Development Administration	53,362	161	53,523	43,705	9,818	18%
285 Puerto Rico Integrated Transit Authority	76,211	1,111	77,321	72,498	4,823	6%
295 Fiscal Agency & Financial Advisory Authority	39,214	2,153	41,367	18,937	22,430	54%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 791,942</b>	<b>\$ 108,036</b>	<b>\$ 899,978</b>	<b>\$ 558,212</b>	<b>\$ 341,766</b>	<b>38%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	2,371	6	2,377	1,980	397	17%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	86	86	-	86	100%
109 Puerto Rico School of Plastic Arts	2,037	22	2,059	1,537	522	25%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,673	16,203	17,876	4,001	13,875	78%
165 Land Authority of Puerto Rico	-	54	54	-	54	100%
167 Integral Development of the "Península de Cantera"	449	-	449	378	71	16%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	191	-	191	6	185	97%
191 Musical Arts Corporation	3,953	1,607	5,560	4,029	1,530	28%
192 Fine Arts Center Corporation	3,268	22	3,290	3,200	90	3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	55	55	73	(18)	-33%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	3,843	164	4,007	4,082	(75)	-2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	985	-	985	778	206	21%
264 Corporation for the "Caño Martin Peña" Enlace Project	14,043	-	14,043	1,516	12,527	89%
265 Roosevelt Roads	8,195	151	8,347	873	7,474	90%
271 Puerto Rico Technology and Innovation Services	66,202	23	66,225	43,929	22,296	34%
276 Puerto Rico Public Private Partnership Authority	38,031	(5,280)	32,751	8,410	24,341	74%
286 Authority of the Port of Ponce	714	-	714	225	489	69%
288 University of Puerto Rico Comprehensive Cancer Center	25,696	11,834	37,529	32,884	4,646	12%
293 Center for Diabetes Research, Education, and Medical Services	707	796	1,503	475	1,028	68%
298 Public Service Regulatory Board	6,623	43	6,666	5,931	735	11%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,736	-	1,736	1,015	721	42%
312 Retirement Board of the Government of Puerto Rico	41,838	19,387	61,225	30,940	30,285	49%
329 Office of Socioeconomic Development	10,829	26	10,855	3,546	7,309	67%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 233,382</b>	<b>\$ 45,199</b>	<b>\$ 278,581</b>	<b>\$ 149,808</b>	<b>\$ 128,773</b>	<b>46%</b>



**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ 737,267	\$ (300,571)	\$ 436,696	\$ -	\$ 436,696	100%
25 Custody of the Department of the Treasury	1,048,616	204,978	1,253,594	1,374,455	(120,861)	-10%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,785,884</b>	<b>\$ (95,593)</b>	<b>\$ 1,690,291</b>	<b>\$ 1,374,455</b>	<b>\$ 315,836</b>	<b>19%</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	\$ 36,111	\$ (0)	\$ 36,111	\$ 35,127	\$ 984	3%
10 The General Court of Justice	273,207	16,388	289,595	279,929	9,666	3%
100 Legislative Assembly of the Commonwealth	101,389	5,363	106,752	115,060	(8,308)	-8%
106 Public Housing Administration	4,142	-	4,142	2,064	2,078	50%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	375,635	10,329	385,965	380,017	5,948	2%
193 Office of Government Ethics	7,801	62	7,863	7,516	346	4%
200 Special Independent Prosecutor's Panel	2,532	-	2,532	2,470	62	2%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	71,564	22,500	94,064	99,775	(5,711)	-6%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	32,903	1,446	34,349	38,838	(4,489)	-13%
268 Puerto Rico Institute of Statistics	1,970	4	1,975	1,927	48	2%
272 Office of the Inspector General	14,003	-	14,003	13,655	348	2%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	44,600	-	44,600	43,485	1,115	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 965,856</b>	<b>\$ 56,093</b>	<b>\$ 1,021,949</b>	<b>\$ 1,019,864</b>	<b>\$ 2,086</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	\$ 4,715,624	\$ 151,015	\$ 4,866,639	\$ 4,105,926	\$ 760,713	16%
Core Component Units	791,942	108,036	899,978	558,212	341,766	38%
Secondary Component Units	233,382	45,199	278,581	149,808	128,773	46%
OMB and Hacienda Custodies	1,785,884	(95,593)	1,690,291	1,374,455	315,836	19%
Out of Scope Entities	965,856	56,093	1,021,949	1,019,864	2,086	0%
<b>Total</b>	<b>\$ 8,492,688</b>	<b>\$ 264,750</b>	<b>\$ 8,757,438</b>	<b>\$ 7,208,264</b>	<b>\$ 1,549,174</b>	<b>18%</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 FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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>						
11 Puerto Rico Traffic Safety Commission	\$ 1,212	\$ 36	\$ 1,248	\$ 192	\$ 1,056	85%
15 Office of the Governor	-	285	285	-	285	100%
16 Office of Management and Budget	848	112	960	422	538	56%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	245	-	245	-	245	100%
23 Puerto Rico Department of State	2,872	597	3,469	2,309	1,160	33%
24 Puerto Rico Department of Treasury	577,132	-	577,132	418,062	159,070	28%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	744	785	1,529	1,012	518	34%
31 General Services Administration	3,673	23,625	27,298	9,532	17,766	65%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	4,605	2,780	7,385	2,270	5,115	69%
40 Puerto Rico Police Bureau	12,535	11,236	23,771	6,703	17,067	72%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	9,533	6,129	15,662	2,516	13,146	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	2,214	-	2,214	144	2,070	94%
49 Department of Transportation and Public Works	88,262	41,296	129,558	75,938	53,619	41%
50 Department of Natural and Environmental Resources	34,475	724	35,199	8,059	27,140	77%
55 Puerto Rico Department of Agriculture	2,409	-	2,409	477	1,932	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	252,915	35	252,950	126,740	126,211	50%
68 Puerto Rico Labor Relations Board	360	-	360	205	155	43%
69 Puerto Rico Department of Consumer Affairs	1,411	-	1,411	949	461	33%
71 Department of Health	112,609	7,744	120,353	67,227	53,126	44%
78 Department of Housing	16,122	-	16,122	7,747	8,375	52%
81 Department of Education	11,282	-	11,282	396	10,885	96%
82 Institute of Puerto Rican Culture	905	1,523	2,428	-	2,428	100%
87 Department of Recreation and Sports	15,794	185	15,979	2,437	13,542	85%
95 Mental Health and Drug Addiction Services Administration	3,359	-	3,359	1,174	2,185	65%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	9	9	10	(1)	-9%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	564	-	564	1	563	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	16,631	-	16,631	7,686	8,944	54%
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	821	6,734	7,555	252	7,303	97%
189 Institute of Forensic Science	361	-	361	-	361	100%
221 Medical Emergency Corps Bureau	5,322	-	5,322	2,885	2,437	46%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	49	-	49	-	49	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,179,263</b>	<b>\$ 103,836</b>	<b>\$ 1,283,098</b>	<b>\$ 745,346</b>	<b>\$ 537,752</b>	<b>42%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ 427,583	\$ 5,039	\$ 432,621	\$ 366,325	\$ 66,296	15%
79 Automobile Accidents Compensation Administration	67,723	-	67,723	52,129	15,594	23%
90 Medical Services Administration of Puerto Rico	103,344	-	103,344	99,570	3,774	4%
119 Department of Economic Development & Commerce	35,298	904	36,202	23,605	12,597	35%
162 Public Building Authority	97,701	0	97,701	77,515	20,186	21%
168 Puerto Rico Ports Authority	70,568	30,312	100,880	36,724	64,156	64%
180 Tourism Company	111,593	7,219	118,811	88,070	30,741	26%
187 Puerto Rico Health Insurance Administration	538,346	-	538,346	313,779	224,567	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	63,947	-	63,947	48,380	15,568	24%
235 Puerto Rico Housing Finance Corporation	69,236	-	69,236	14,973	54,262	78%
277 Agricultural Enterprises Development Administration	60,251	-	60,251	48,972	11,279	19%
285 Puerto Rico Integrated Transit Authority	28,396	-	28,396	25,075	3,321	12%
295 Fiscal Agency & Financial Advisory Authority	3,368	-	3,368	719	2,649	79%
303 Convention Center of District Authority	35,045	0	35,045	48,826	(13,781)	-39%
<b>Total - Core Component Units</b>	<b>\$ 1,712,396</b>	<b>\$ 43,473</b>	<b>\$ 1,755,869</b>	<b>\$ 1,244,662</b>	<b>\$ 511,207</b>	<b>29%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 9,489	\$ (0)	\$ 9,489	\$ 6,168	\$ 3,321	35%
29 Puerto Rico Federal Affairs Administration	-	46	46	-	46	100%
75 Office of the Financial Institutions Commissioner	9,985	150	10,135	7,150	2,984	29%
105 Industrial Commission	15,943	0	15,943	14,385	1,557	10%
109 Puerto Rico School of Plastic Arts	1,638	-	1,638	1,071	567	35%
121 Government Board of the 911 Service	15,143	5,239	20,382	9,186	11,196	55%
138 Institutional Trust of the National Guard of Puerto Rico	5,595	-	5,595	3,448	2,147	38%
161 Puerto Rico Infrastructure Financing Authority	749	-	749	477	272	36%
165 Land Authority of Puerto Rico	7,529	1,184	8,713	7,487	1,226	14%
167 Integral Development of the "Península de Cantera"	155	-	155	86	69	45%
177 Land Administration of Puerto Rico	6,398	0	6,398	4,626	1,772	28%
186 Culebra Conservation and Development Authority	214	-	214	-	214	100%
191 Musical Arts Corporation	1,322	1,156	2,479	1,309	1,170	47%
192 Fine Arts Center Corporation	1,858	113	1,970	1,154	816	41%
195 Economic Development Bank of PR	10,298	-	10,298	7,600	2,698	26%
196 Puerto Rico Public Broadcasting Corporation	-	13,298	13,298	6,538	6,760	51%
198 Agricultural Insurance Corporation	2,170	(0)	2,170	2,302	(132)	-6%
215 Puerto Rico Conservatory of Music Corporation	3,079	-	3,079	2,526	553	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,476	-	10,476	4,509	5,967	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	57	57	22	35	62%
265 Roosevelt Roads	1,325	-	1,325	798	527	40%
271 Puerto Rico Technology and Innovation Services	6,995	-	6,995	937	6,058	87%
276 Puerto Rico Public Private Partnership Authority	-	11,215	11,215	9,450	1,765	16%
286 Authority of the Port of Ponce	1,548	-	1,548	-	1,548	100%
288 University of Puerto Rico Comprehensive Cancer Center	25,059	1,500	26,559	22,864	3,695	14%
293 Center for Diabetes Research, Education, and Medical Services	185	-	185	164	21	11%
298 Public Service Regulatory Board	23,138	1,031	24,170	11,270	12,900	53%
310 Municipal Finance Corporation	112,191	54,932	167,123	872	166,250	99%
311 Puerto Rico Gaming Commission	297,188	301	297,489	252,948	44,541	15%
312 Retirement Board of the Government of Puerto Rico	2,210	-	2,210	268	1,942	88%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	1,224	(1,224)	-
<b>Total - Secondary Component Units</b>	<b>\$ 571,880</b>	<b>\$ 90,221</b>	<b>\$ 662,102</b>	<b>\$ 380,839</b>	<b>\$ 281,263</b>	<b>42%</b>

**Puerto Rico Department of Treasury**

YTD Budget and YTD Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

Mar FY24 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	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	276,181	19,140	295,320	295,527	(207)	0%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 276,181</b>	<b>\$ 19,140</b>	<b>\$ 295,320</b>	<b>\$ 295,527</b>	<b>\$ (207)</b>	<b>0%</b>
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	12,244	-	12,244	9,137	3,107	25%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	10,927	-	10,927	-	10,927	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	23,806	(23,806)	
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>\$ 23,171</b>	<b>\$ -</b>	<b>\$ 23,171</b>	<b>\$ 32,943</b>	<b>\$ (9,772)</b>	<b>-42%</b>
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,179,263	\$ 103,836	\$ 1,283,098	\$ 745,346	\$ 537,752	42%
Core Component Units	1,712,396	43,473	1,755,869	1,244,662	511,207	29%
Secondary Component Units	571,880	90,221	662,102	380,839	281,263	42%
OMB and Hacienda Custodies	276,181	19,140	295,320	295,527	(207)	0%
Out of Scope Entities	23,171	-	23,171	32,943	(9,772)	-42%
<b>Total</b>	<b>\$ 3,762,890</b>	<b>\$ 256,669</b>	<b>\$ 4,019,560</b>	<b>\$ 2,699,316</b>	<b>\$ 1,320,243</b>	<b>33%</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**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 16	\$ 420	\$ 63	\$ 356	85%
15 Office of the Governor	4,193	148	4,342	4,149	193	4%
16 Office of Management and Budget	5,696	125	5,821	4,856	965	17%
18 Planning Board	6,435	23	6,458	3,724	2,734	42%
21 Emergency and Disaster Management Bureau	2,224	-	2,224	1,046	1,178	53%
23 Puerto Rico Department of State	4,797	199	4,996	3,717	1,279	26%
24 Puerto Rico Department of Treasury	246,944	22,222	269,167	223,247	45,920	17%
28 State Elections Commission	11,143	4,248	15,391	7,910	7,480	49%
30 Human Resources Management & Transformation	2,170	568	2,737	2,252	485	18%
31 General Services Administration	7,903	7,897	15,800	9,522	6,278	40%
34 Commission of Investigation, Processing and Appeals	122	-	122	121	2	1%
37 Civil Rights Commission	217	-	217	143	73	34%
38 Puerto Rico Department of Justice	36,716	1,190	37,906	35,277	2,629	7%
40 Puerto Rico Police Bureau	217,284	4,232	221,516	215,363	6,153	3%
41 Special Investigations Bureau	1,165	-	1,165	1,305	(141)	-12%
42 Puerto Rico Fire Department Bureau	18,952	2,325	21,277	18,188	3,089	15%
43 Puerto Rico National Guard	4,449	153	4,601	5,601	(1,000)	-22%
45 Department of Public Safety	61,948	300	62,248	58,230	4,018	6%
49 Department of Transportation and Public Works	46,534	13,765	60,299	65,923	(5,624)	-9%
50 Department of Natural and Environmental Resources	36,911	6,270	43,181	39,293	3,888	9%
55 Puerto Rico Department of Agriculture	10,586	193	10,779	6,548	4,231	39%
60 Office of the Citizen's Ombudsman	881	10	890	844	46	5%
62 Cooperative Development Commission of Puerto Rico	731	(0)	731	581	150	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	98,541	1,237	99,778	44,492	55,287	55%
68 Puerto Rico Labor Relations Board	377	-	377	357	19	5%
69 Puerto Rico Department of Consumer Affairs	3,926	-	3,926	3,620	306	8%
71 Department of Health	176,368	10,692	187,060	141,900	45,160	24%
78 Department of Housing	13,713	-	13,713	10,465	3,248	24%
81 Department of Education	658,369	2,309	660,678	593,248	67,430	10%
82 Institute of Puerto Rican Culture	4,812	635	5,447	4,569	878	16%
87 Department of Recreation and Sports	13,802	252	14,054	11,348	2,706	19%
95 Mental Health and Drug Addiction Services Administration	35,568	1,085	36,653	31,812	4,841	13%
96 Office of the Women's Advocate	1,250	905	2,155	1,518	637	30%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	-	969	698	271	28%
122 Secretariat of the Department of the Family	12,338	114	12,452	14,361	(1,910)	-15%
123 Family and Children Administration	51,175	258	51,433	47,873	3,561	7%
124 Child Support Administration (ASUME)	4,210	65	4,275	3,491	784	18%
126 Vocational Rehabilitation Administration	6,590	-	6,590	8,113	(1,523)	-23%
127 Administration for Socioeconomic Development of the Family	25,366	-	25,366	21,321	4,045	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	109,574	700	110,273	105,206	5,067	5%
139 Parole Board	753	-	753	698	54	7%
143 Office of Protection and Defense for People with Disabilities	274	-	274	6	268	98%
152 Elderly and Retired People Advocate Office	842	-	842	377	465	55%
153 Office for People with Disabilities	917	21	937	720	218	23%
155 State Historic Preservation Office of Puerto Rico	818	2,428	3,245	879	2,367	73%
189 Institute of Forensic Science	5,164	350	5,514	5,243	271	5%
221 Medical Emergency Corps Bureau	6,733	-	6,733	6,407	326	5%
231 Office for the Patient's Advocate	508	5	512	432	80	16%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,799	328	15%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	5	685	616	69	10%
281 Office of the Election Comptroller	798	7	805	761	44	5%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,964,962</b>	<b>\$ 84,950</b>	<b>\$ 2,049,912</b>	<b>\$ 1,770,235</b>	<b>\$ 279,677</b>	<b>14%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 142,528	\$ 1,680	\$ 144,207	\$ 112,787	\$ 31,420	22%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	17,132	5,442	24%
90 Medical Services Administration of Puerto Rico	59,948	2,594	62,542	53,994	8,547	14%
119 Department of Economic Development & Commerce	18,631	21,486	40,117	13,432	26,685	67%
162 Public Building Authority	40,372	10,220	50,592	70,969	(20,377)	-40%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	23,523	10,976	34,498	5,445	29,054	84%
180 Tourism Company	37,198	2,406	39,604	46,340	(6,736)	-17%
187 Puerto Rico Health Insurance Administration	343,504	-	343,504	197,476	146,028	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	22,835	-	22,835	10,635	12,200	53%
235 Puerto Rico Housing Finance Corporation	25,054	-	25,054	3,899	21,155	84%
277 Agricultural Enterprises Development Administration	37,871	54	37,925	31,292	6,632	17%
285 Puerto Rico Integrated Transit Authority	34,869	370	35,239	35,316	(77)	0%
295 Fiscal Agency & Financial Advisory Authority	14,194	718	14,911	7,962	6,949	47%
303 Convention Center of District Authority	11,682	0	11,682	16,795	(5,113)	-44%
<b>Total - Core Component Units</b>	<b>\$ 834,780</b>	<b>\$ 50,503</b>	<b>\$ 885,282</b>	<b>\$ 623,474</b>	<b>\$ 261,808</b>	<b>30%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ (0)	\$ 3,163	\$ 2,354	\$ 809	26%
29 Puerto Rico Federal Affairs Administration	790	17	808	692	116	14%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	2,329	1,049	31%
105 Industrial Commission	5,314	29	5,343	4,836	507	9%
109 Puerto Rico School of Plastic Arts	1,225	7	1,232	615	617	50%
121 Government Board of the 911 Service	5,048	1,746	6,794	2,083	4,711	69%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,266	599	32%
161 Puerto Rico Infrastructure Financing Authority	807	5,401	6,208	485	5,723	92%
165 Land Authority of Puerto Rico	2,510	412	2,922	2,290	632	22%
167 Integral Development of the "Península de Cantera"	201	-	201	204	(3)	-1%
177 Land Administration of Puerto Rico	2,133	0	2,133	1,488	644	30%
186 Culebra Conservation and Development Authority	135	-	135	2	133	99%
191 Musical Arts Corporation	1,758	921	2,679	2,099	580	22%
192 Fine Arts Center Corporation	1,709	45	1,753	1,598	155	9%
195 Economic Development Bank of PR	3,433	-	3,433	2,424	1,009	29%
196 Puerto Rico Public Broadcasting Corporation	-	4,451	4,451	1,929	2,522	57%
198 Agricultural Insurance Corporation	723	(0)	723	480	244	34%
215 Puerto Rico Conservatory of Music Corporation	2,307	55	2,362	2,604	(242)	-10%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	652	2,840	81%
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	245	84	26%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	19	4,700	511	4,189	89%
265 Roosevelt Roads	3,174	50	3,224	849	2,375	74%
271 Puerto Rico Technology and Innovation Services	24,399	8	24,406	4,525	19,881	81%
276 Puerto Rico Public Private Partnership Authority	12,677	1,978	14,655	5,453	9,202	63%
286 Authority of the Port of Ponce	754	-	754	68	686	91%
288 University of Puerto Rico Comprehensive Cancer Center	16,918	4,445	21,363	25,867	(4,504)	-21%
293 Center for Diabetes Research, Education, and Medical Services	298	265	563	219	344	61%
298 Public Service Regulatory Board	9,921	358	10,279	6,779	3,499	34%
310 Municipal Finance Corporation	37,397	18,311	55,708	201	55,507	100%
311 Puerto Rico Gaming Commission	99,642	100	99,742	90,032	9,710	10%
312 Retirement Board of the Government of Puerto Rico	14,683	6,462	21,145	11,187	9,958	47%
329 Office of Socioeconomic Development	3,610	9	3,618	1,196	2,423	67%
TBD1 COFINA	-	-	-	929	(929)	
<b>Total - Secondary Component Units</b>	<b>\$ 268,421</b>	<b>\$ 45,140</b>	<b>\$ 313,561</b>	<b>\$ 178,491</b>	<b>\$ 135,070</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (100,190)	\$ 145,565	\$ -	\$ 145,565	100%
25 Custody of the Department of the Treasury	441,599	74,706	516,305	814,317	(298,012)	-58%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 687,355</b>	<b>\$ (25,484)</b>	<b>\$ 661,870</b>	<b>\$ 814,317</b>	<b>\$ (152,447)</b>	<b>-23%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 12,037	\$ (0)	\$ 12,037	\$ 11,697	\$ 340	3%
10 The General Court of Justice	95,150	5,463	100,613	97,786	2,827	3%
100 Legislative Assembly of the Commonwealth	33,796	1,788	35,584	26,755	8,829	25%
106 Public Housing Administration	5,023	-	5,023	681	4,341	86%
166 Industrial Development Company	-	-	-	8,946	(8,946)	
176 University of Puerto Rico	125,212	3,443	128,655	132,970	(4,315)	-3%
193 Office of Government Ethics	2,600	21	2,621	2,476	145	6%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	3%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	23,855	7,500	31,355	23,258	8,096	26%
220 Correctional Health	10,968	482	11,450	13,496	(2,046)	-18%
268 Puerto Rico Institute of Statistics	657	1	658	640	18	3%
272 Office of the Inspector General	4,668	-	4,668	4,503	164	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 329,676</b>	<b>\$ 18,698</b>	<b>\$ 348,373</b>	<b>\$ 338,527</b>	<b>\$ 9,846</b>	<b>3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,964,962	\$ 84,950	\$ 2,049,912	\$ 1,770,235	\$ 279,677	14%
Core Component Units	834,780	50,503	885,282	623,474	261,808	30%
Secondary Component Units	268,421	45,140	313,561	178,491	135,070	43%
OMB and Hacienda Custodies	687,355	(25,484)	661,870	814,317	(152,447)	-23%
Out of Scope Entities	329,676	18,698	348,373	338,527	9,846	3%
<b>Total</b>	<b>\$ 4,085,193</b>	<b>\$ 173,806</b>	<b>\$ 4,258,999</b>	<b>\$ 3,725,045</b>	<b>\$ 533,955</b>	<b>13%</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**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 4	\$ 4	\$ -	\$ 4	100%
15 Office of the Governor	4,193	53	4,247	4,149	98	2%
16 Office of Management and Budget	5,413	88	5,501	4,743	758	14%
18 Planning Board	6,435	23	6,458	3,724	2,734	42%
21 Emergency and Disaster Management Bureau	2,142	-	2,142	1,046	1,096	51%
23 Puerto Rico Department of State	3,840	-	3,840	2,966	874	23%
24 Puerto Rico Department of Treasury	54,567	22,222	76,789	39,003	37,787	49%
28 State Elections Commission	11,143	4,248	15,391	7,910	7,480	49%
30 Human Resources Management & Transformation	1,922	306	2,228	2,002	225	10%
31 General Services Administration	6,678	22	6,700	4,955	1,745	26%
34 Commission of Investigation, Processing and Appeals	122	-	122	121	2	1%
37 Civil Rights Commission	217	-	217	143	73	34%
38 Puerto Rico Department of Justice	35,181	263	35,444	34,258	1,186	3%
40 Puerto Rico Police Bureau	213,106	487	213,592	213,445	148	0%
41 Special Investigations Bureau	1,165	-	1,165	1,305	(141)	-12%
42 Puerto Rico Fire Department Bureau	15,774	282	16,056	16,587	(531)	-3%
43 Puerto Rico National Guard	4,449	153	4,601	5,601	(1,000)	-22%
45 Department of Public Safety	61,210	300	61,510	58,183	3,327	5%
49 Department of Transportation and Public Works	17,114	-	17,114	15,560	1,554	9%
50 Department of Natural and Environmental Resources	25,420	6,028	31,448	33,957	(2,509)	-8%
55 Puerto Rico Department of Agriculture	9,783	193	9,976	6,388	3,588	36%
60 Office of the Citizen's Ombudsman	881	10	890	844	46	5%
62 Cooperative Development Commission of Puerto Rico	731	(0)	731	581	150	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	14,236	1,225	15,461	14,102	1,359	9%
68 Puerto Rico Labor Relations Board	257	-	257	276	(19)	-8%
69 Puerto Rico Department of Consumer Affairs	3,456	-	3,456	3,299	156	5%
71 Department of Health	138,832	8,110	146,942	111,125	35,817	24%
78 Department of Housing	8,339	-	8,339	6,828	1,512	18%
81 Department of Education	654,609	2,309	656,918	593,061	63,856	10%
82 Institute of Puerto Rican Culture	4,511	127	4,638	4,569	69	1%
87 Department of Recreation and Sports	8,538	190	8,728	10,039	(1,311)	-15%
95 Mental Health and Drug Addiction Services Administration	34,448	1,085	35,533	31,153	4,380	12%
96 Office of the Women's Advocate	1,250	905	2,155	1,518	637	30%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	969	-	969	698	271	28%
122 Secretariat of the Department of the Family	12,338	114	12,452	14,361	(1,910)	-15%
123 Family and Children Administration	51,175	255	51,430	47,863	3,567	7%
124 Child Support Administration (ASUME)	4,210	65	4,275	3,491	784	18%
126 Vocational Rehabilitation Administration	6,402	-	6,402	8,112	(1,710)	-27%
127 Administration for Socioeconomic Development of the Family	25,366	-	25,366	21,321	4,045	16%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	104,030	700	104,730	101,637	3,093	3%
139 Parole Board	753	-	753	698	54	7%
143 Office of Protection and Defense for People with Disabilities	274	-	274	6	268	98%
152 Elderly and Retired People Advocate Office	842	-	842	377	465	55%
153 Office for People with Disabilities	917	21	937	720	218	23%
155 State Historic Preservation Office of Puerto Rico	544	183	727	725	2	0%
189 Institute of Forensic Science	5,044	350	5,394	5,243	150	3%
221 Medical Emergency Corps Bureau	4,959	-	4,959	5,475	(516)	-10%
231 Office for the Patient's Advocate	508	5	512	432	80	16%
241 Administration for Integral Development of Childhood	2,127	-	2,127	1,799	328	15%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	681	5	685	616	69	10%
281 Office of the Election Comptroller	782	7	789	761	28	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,571,875</b>	<b>\$ 50,338</b>	<b>\$ 1,622,213</b>	<b>\$ 1,447,778</b>	<b>\$ 174,435</b>	<b>11%</b>



**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	25,500	2,594	28,094	15,948	12,146	43%
119 Department of Economic Development & Commerce	6,865	21,185	28,050	6,269	21,780	78%
162 Public Building Authority	7,805	10,220	18,025	45,760	(27,735)	-154%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	872	872	-	872	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	164,055	-	164,055	94,936	69,119	42%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,519	-	1,519	-	1,519	100%
235 Puerto Rico Housing Finance Corporation	1,975	-	1,975	237	1,738	88%
277 Agricultural Enterprises Development Administration	17,787	54	17,841	15,601	2,240	13%
285 Puerto Rico Integrated Transit Authority	25,404	370	25,774	27,640	(1,867)	-7%
295 Fiscal Agency & Financial Advisory Authority	13,071	718	13,789	7,610	6,179	45%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 263,981</b>	<b>\$ 36,012</b>	<b>\$ 299,993</b>	<b>\$ 214,002</b>	<b>\$ 85,991</b>	<b>29%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	790	2	792	692	101	13%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	29	29	-	29	100%
109 Puerto Rico School of Plastic Arts	679	7	686	383	303	44%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	558	5,401	5,959	323	5,636	95%
165 Land Authority of Puerto Rico	-	18	18	-	18	100%
167 Integral Development of the "Península de Cantera"	150	-	150	161	(12)	-8%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	64	-	64	2	62	97%
191 Musical Arts Corporation	1,318	536	1,853	1,337	516	28%
192 Fine Arts Center Corporation	1,089	7	1,097	1,054	42	4%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	18	18	-	18	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,281	55	1,336	1,697	(361)	-27%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	328	-	328	245	84	26%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,681	-	4,681	504	4,177	89%
265 Roosevelt Roads	2,732	50	2,782	524	2,258	81%
271 Puerto Rico Technology and Innovation Services	22,067	8	22,075	3,610	18,465	84%
276 Puerto Rico Public Private Partnership Authority	12,677	(1,760)	10,917	3,503	7,414	68%
286 Authority of the Port of Ponce	238	-	238	68	170	71%
288 University of Puerto Rico Comprehensive Cancer Center	8,565	3,945	12,510	15,354	(2,844)	-23%
293 Center for Diabetes Research, Education, and Medical Services	236	265	501	170	331	66%
298 Public Service Regulatory Board	2,208	14	2,222	1,980	242	11%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	579	-	579	304	275	48%
312 Retirement Board of the Government of Puerto Rico	13,946	6,462	20,408	10,980	9,428	46%
329 Office of Socioeconomic Development	3,610	9	3,618	1,196	2,423	67%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 77,794</b>	<b>\$ 15,066</b>	<b>\$ 92,860</b>	<b>\$ 44,086</b>	<b>\$ 48,774</b>	<b>53%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 245,756	\$ (100,190)	\$ 145,565	\$ -	\$ 145,565	100%
25 Custody of the Department of the Treasury	349,539	68,326	417,865	717,105	(299,240)	-72%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 595,295</b>	<b>\$ (31,864)</b>	<b>\$ 563,430</b>	<b>\$ 717,105</b>	<b>\$ (153,674)</b>	<b>-27%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 12,037	\$ (0)	\$ 12,037	\$ 11,697	\$ 340	3%
10 The General Court of Justice	91,069	5,463	96,532	95,951	580	1%
100 Legislative Assembly of the Commonwealth	33,796	1,788	35,584	26,755	8,829	25%
106 Public Housing Administration	1,381	-	1,381	681	699	51%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	125,212	3,443	128,655	132,970	(4,315)	-3%
193 Office of Government Ethics	2,600	21	2,621	2,476	145	6%
200 Special Independent Prosecutor's Panel	844	-	844	823	21	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	23,855	7,500	31,355	23,258	8,096	26%
220 Correctional Health	10,968	482	11,450	13,496	(2,046)	-18%
268 Puerto Rico Institute of Statistics	657	1	658	640	18	3%
272 Office of the Inspector General	4,668	-	4,668	4,503	164	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,867	-	14,867	14,495	372	2%
<b>Total - Out of Scope Entities</b>	<b>\$ 321,952</b>	<b>\$ 18,698</b>	<b>\$ 340,650</b>	<b>\$ 327,747</b>	<b>\$ 12,903</b>	<b>4%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,571,875	\$ 50,338	\$ 1,622,213	\$ 1,447,778	\$ 174,435	11%
Core Component Units	263,981	36,012	299,993	214,002	85,991	29%
Secondary Component Units	77,794	15,066	92,860	44,086	48,774	53%
OMB and Hacienda Custodies	595,295	(31,864)	563,430	717,105	(153,674)	-27%
Out of Scope Entities	321,952	18,698	340,650	327,747	12,903	4%
<b>Total</b>	<b>\$ 2,830,896</b>	<b>\$ 88,250</b>	<b>\$ 2,919,146</b>	<b>\$ 2,750,717</b>	<b>\$ 168,429</b>	<b>6%</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**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
11 Puerto Rico Traffic Safety Commission	\$ 404	\$ 12	\$ 416	\$ 63	\$ 353	85%
15 Office of the Governor	-	95	95	-	95	100%
16 Office of Management and Budget	283	37	320	113	207	65%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	82	-	82	-	82	100%
23 Puerto Rico Department of State	957	199	1,156	751	405	35%
24 Puerto Rico Department of Treasury	192,377	-	192,377	184,244	8,133	4%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	248	262	510	250	260	51%
31 General Services Administration	1,224	7,875	9,099	4,566	4,533	50%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	1,535	927	2,462	1,019	1,443	59%
40 Puerto Rico Police Bureau	4,178	3,745	7,924	1,918	6,005	76%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	3,178	2,043	5,221	1,601	3,620	69%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	738	-	738	47	691	94%
49 Department of Transportation and Public Works	29,421	13,765	43,186	50,364	(7,178)	-17%
50 Department of Natural and Environmental Resources	11,492	241	11,733	5,336	6,397	55%
55 Puerto Rico Department of Agriculture	803	-	803	160	643	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	84,305	12	84,317	30,390	53,927	64%
68 Puerto Rico Labor Relations Board	120	-	120	81	39	32%
69 Puerto Rico Department of Consumer Affairs	470	-	470	321	150	32%
71 Department of Health	37,536	2,581	40,118	30,775	9,343	23%
78 Department of Housing	5,374	-	5,374	3,637	1,737	32%
81 Department of Education	3,761	-	3,761	186	3,574	95%
82 Institute of Puerto Rican Culture	302	508	809	-	809	100%
87 Department of Recreation and Sports	5,265	62	5,326	1,309	4,017	75%
95 Mental Health and Drug Addiction Services Administration	1,120	-	1,120	659	461	41%
96 Office of the Women's Advocate	-	-	-	-	-	-
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	3	3	10	(7)	-226%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	188	-	188	1	187	99%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	5,544	-	5,544	3,569	1,974	36%
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	274	2,245	2,518	154	2,365	94%
189 Institute of Forensic Science	120	-	120	-	120	100%
221 Medical Emergency Corps Bureau	1,774	-	1,774	932	842	47%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	16	-	16	-	16	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 393,088</b>	<b>\$ 34,612</b>	<b>\$ 427,699</b>	<b>\$ 322,457</b>	<b>\$ 105,242</b>	<b>25%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 142,528	\$ 1,680	\$ 144,207	\$ 112,787	\$ 31,420	22%
79 Automobile Accidents Compensation Administration	22,574	-	22,574	17,132	5,442	24%
90 Medical Services Administration of Puerto Rico	34,448	-	34,448	38,046	(3,598)	-10%
119 Department of Economic Development & Commerce	11,766	301	12,067	7,163	4,904	41%
162 Public Building Authority	32,567	0	32,567	25,209	7,358	23%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	23,523	10,104	33,627	5,445	28,182	84%
180 Tourism Company	37,198	2,406	39,604	46,340	(6,736)	-17%
187 Puerto Rico Health Insurance Administration	179,449	-	179,449	102,540	76,909	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,316	-	21,316	10,635	10,681	50%
235 Puerto Rico Housing Finance Corporation	23,079	-	23,079	3,662	19,417	84%
277 Agricultural Enterprises Development Administration	20,084	-	20,084	15,691	4,393	22%
285 Puerto Rico Integrated Transit Authority	9,465	-	9,465	7,676	1,789	19%
295 Fiscal Agency & Financial Advisory Authority	1,123	-	1,123	352	770	69%
303 Convention Center of District Authority	11,682	0	11,682	16,795	(5,113)	-44%
<b>Total - Core Component Units</b>	<b>\$ 570,799</b>	<b>\$ 14,491</b>	<b>\$ 585,290</b>	<b>\$ 409,473</b>	<b>\$ 175,817</b>	<b>30%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 3,163	\$ (0)	\$ 3,163	\$ 2,354	\$ 809	26%
29 Puerto Rico Federal Affairs Administration	-	15	15	-	15	100%
75 Office of the Financial Institutions Commissioner	3,328	50	3,378	2,329	1,049	31%
105 Industrial Commission	5,314	0	5,314	4,836	479	9%
109 Puerto Rico School of Plastic Arts	546	-	546	232	314	58%
121 Government Board of the 911 Service	5,048	1,746	6,794	2,083	4,711	69%
138 Institutional Trust of the National Guard of Puerto Rico	1,865	-	1,865	1,266	599	32%
161 Puerto Rico Infrastructure Financing Authority	250	-	250	162	88	35%
165 Land Authority of Puerto Rico	2,510	395	2,904	2,290	614	21%
167 Integral Development of the "Península de Cantera"	52	-	52	43	9	17%
177 Land Administration of Puerto Rico	2,133	0	2,133	1,488	644	30%
186 Culebra Conservation and Development Authority	71	-	71	-	71	100%
191 Musical Arts Corporation	441	385	826	762	64	8%
192 Fine Arts Center Corporation	619	38	657	544	113	17%
195 Economic Development Bank of PR	3,433	-	3,433	2,424	1,009	29%
196 Puerto Rico Public Broadcasting Corporation	-	4,433	4,433	1,929	2,504	56%
198 Agricultural Insurance Corporation	723	(0)	723	480	244	34%
215 Puerto Rico Conservatory of Music Corporation	1,026	-	1,026	908	118	12%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,492	-	3,492	652	2,840	81%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	19	19	7	12	61%
265 Roosevelt Roads	442	-	442	325	117	26%
271 Puerto Rico Technology and Innovation Services	2,332	-	2,332	915	1,417	61%
276 Puerto Rico Public Private Partnership Authority	-	3,738	3,738	1,950	1,788	48%
286 Authority of the Port of Ponce	516	-	516	-	516	100%
288 University of Puerto Rico Comprehensive Cancer Center	8,353	500	8,853	10,513	(1,660)	-19%
293 Center for Diabetes Research, Education, and Medical Services	62	-	62	49	13	21%
298 Public Service Regulatory Board	7,713	344	8,057	4,799	3,258	40%
310 Municipal Finance Corporation	37,397	18,311	55,708	201	55,507	100%
311 Puerto Rico Gaming Commission	99,063	100	99,163	89,728	9,435	10%
312 Retirement Board of the Government of Puerto Rico	737	-	737	207	530	72%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	929	(929)	-
<b>Total - Secondary Component Units</b>	<b>\$ 190,627</b>	<b>\$ 30,074</b>	<b>\$ 220,701</b>	<b>\$ 134,405</b>	<b>\$ 86,296</b>	<b>39%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY24 Special Revenue Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	92,060	6,380	98,440	97,212	1,228	1%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 92,060</b>	<b>\$ 6,380</b>	<b>\$ 98,440</b>	<b>\$ 97,212</b>	<b>\$ 1,228</b>	<b>1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,081	-	4,081	1,835	2,246	55%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	3,642	-	3,642	-	3,642	100%
166 Industrial Development Company	-	-	-	8,946	(8,946)	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 7,724</b>	<b>\$ -</b>	<b>\$ 7,724</b>	<b>\$ 10,781</b>	<b>\$ (3,057)</b>	<b>-40%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 393,088	\$ 34,612	\$ 427,699	\$ 322,457	\$ 105,242	25%
Core Component Units	570,799	14,491	585,290	409,473	175,817	30%
Secondary Component Units	190,627	30,074	220,701	134,405	86,296	39%
OMB and Hacienda Custodies	92,060	6,380	98,440	97,212	1,228	1%
Out of Scope Entities	7,724	-	7,724	10,781	(3,057)	-40%
<b>Total</b>	<b>\$ 1,254,297</b>	<b>\$ 85,556</b>	<b>\$ 1,339,853</b>	<b>\$ 974,328</b>	<b>\$ 365,525</b>	<b>27%</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 FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 5	\$ 140	\$ 21	\$ 119	85%
15 Office of the Governor	1,398	49	1,447	1,114	333	23%
16 Office of Management and Budget	1,899	42	1,940	1,650	290	15%
18 Planning Board	2,145	8	2,153	1,077	1,076	50%
21 Emergency and Disaster Management Bureau	741	-	741	237	505	68%
23 Puerto Rico Department of State	1,599	66	1,665	834	832	50%
24 Puerto Rico Department of Treasury	82,315	7,407	89,722	90,549	(827)	-1%
28 State Elections Commission	3,714	1,416	5,130	2,624	2,507	49%
30 Human Resources Management & Transformation	723	189	912	766	146	16%
31 General Services Administration	2,634	2,632	5,267	3,734	1,533	29%
34 Commission of Investigation, Processing and Appeals	41	-	41	38	2	6%
37 Civil Rights Commission	72	-	72	33	39	54%
38 Puerto Rico Department of Justice	12,239	397	12,635	11,280	1,355	11%
40 Puerto Rico Police Bureau	72,428	1,411	73,839	66,301	7,537	10%
41 Special Investigations Bureau	388	-	388	438	(50)	-13%
42 Puerto Rico Fire Department Bureau	6,317	775	7,092	7,299	(206)	-3%
43 Puerto Rico National Guard	1,483	51	1,534	954	580	38%
45 Department of Public Safety	20,649	100	20,749	19,619	1,130	5%
49 Department of Transportation and Public Works	15,511	4,588	20,100	17,092	3,008	15%
50 Department of Natural and Environmental Resources	12,304	2,090	14,394	9,396	4,998	35%
55 Puerto Rico Department of Agriculture	3,529	64	3,593	1,834	1,759	49%
60 Office of the Citizen's Ombudsman	294	3	297	264	32	11%
62 Cooperative Development Commission of Puerto Rico	244	(0)	244	190	54	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	32,847	412	33,259	6,692	26,567	80%
68 Puerto Rico Labor Relations Board	126	-	126	123	2	2%
69 Puerto Rico Department of Consumer Affairs	1,309	-	1,309	1,095	214	16%
71 Department of Health	58,789	3,564	62,353	41,283	21,070	34%
78 Department of Housing	4,571	-	4,571	2,836	1,735	38%
81 Department of Education	219,456	770	220,226	171,611	48,615	22%
82 Institute of Puerto Rican Culture	1,604	212	1,816	1,182	633	35%
87 Department of Recreation and Sports	4,601	84	4,685	6,333	(1,649)	-35%
95 Mental Health and Drug Addiction Services Administration	11,856	362	12,218	9,695	2,523	21%
96 Office of the Women's Advocate	417	302	718	486	232	32%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	-	323	181	142	44%
122 Secretariat of the Department of the Family	4,113	38	4,151	3,280	871	21%
123 Family and Children Administration	17,058	86	17,144	15,651	1,493	9%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,275	150	11%
126 Vocational Rehabilitation Administration	2,197	-	2,197	1,450	747	34%
127 Administration for Socioeconomic Development of the Family	8,455	-	8,455	6,401	2,054	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	36,525	233	36,758	24,934	11,824	32%
139 Parole Board	251	-	251	224	27	11%
143 Office of Protection and Defense for People with Disabilities	91	-	91	6	86	94%
152 Elderly and Retired People Advocate Office	281	-	281	180	101	36%
153 Office for People with Disabilities	306	7	312	316	(3)	-1%
155 State Historic Preservation Office of Puerto Rico	273	809	1,082	268	813	75%
189 Institute of Forensic Science	1,721	117	1,838	1,514	324	18%
221 Medical Emergency Corps Bureau	2,244	-	2,244	1,926	318	14%
231 Office for the Patient's Advocate	169	2	171	150	20	12%
241 Administration for Integral Development of Childhood	709	-	709	502	207	29%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	201	28	12%
281 Office of the Election Comptroller	266	2	268	256	12	4%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 654,987</b>	<b>\$ 28,317</b>	<b>\$ 683,304</b>	<b>\$ 537,395</b>	<b>\$ 145,909</b>	<b>21%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ 47,509	\$ 560	\$ 48,069	\$ 40,859	\$ 7,210	15%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,475	2,050	27%
90 Medical Services Administration of Puerto Rico	19,983	865	20,847	16,525	4,323	21%
119 Department of Economic Development & Commerce	6,210	7,162	13,372	3,791	9,581	72%
162 Public Building Authority	13,457	3,407	16,864	49,529	(32,665)	-194%
168 Puerto Rico Ports Authority	7,841	3,659	11,499	1,808	9,691	84%
180 Tourism Company	12,399	802	13,201	20,260	(7,058)	-53%
187 Puerto Rico Health Insurance Administration	114,501	-	114,501	69,703	44,798	39%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,612	-	7,612	4,502	3,109	41%
235 Puerto Rico Housing Finance Corporation	8,351	-	8,351	891	7,460	89%
277 Agricultural Enterprises Development Administration	12,624	18	12,642	8,313	4,328	34%
285 Puerto Rico Integrated Transit Authority	11,623	123	11,746	18,138	(6,392)	-54%
295 Fiscal Agency & Financial Advisory Authority	4,731	239	4,970	3,592	1,378	28%
303 Convention Center of District Authority	3,894	0	3,894	6,498	(2,604)	-67%
<b>Total - Core Component Units</b>	<b>\$ 278,260</b>	<b>\$ 16,834</b>	<b>\$ 295,094</b>	<b>\$ 249,884</b>	<b>\$ 45,210</b>	<b>15%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ (0)	\$ 1,054	\$ 785	\$ 269	26%
29 Puerto Rico Federal Affairs Administration	263	6	269	219	50	18%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	796	330	29%
105 Industrial Commission	1,771	10	1,781	1,920	(139)	-8%
109 Puerto Rico School of Plastic Arts	408	2	411	23	387	94%
121 Government Board of the 911 Service	1,683	582	2,265	654	1,611	71%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	334	288	46%
161 Puerto Rico Infrastructure Financing Authority	269	1,800	2,069	10	2,059	100%
165 Land Authority of Puerto Rico	837	137	974	715	259	27%
167 Integral Development of the "Peninsula de Cantera"	67	-	67	46	21	31%
177 Land Administration of Puerto Rico	711	0	711	436	275	39%
186 Culebra Conservation and Development Authority	45	-	45	1	44	99%
191 Musical Arts Corporation	586	307	893	490	403	45%
192 Fine Arts Center Corporation	570	15	584	473	111	19%
195 Economic Development Bank of PR	1,144	-	1,144	792	353	31%
196 Puerto Rico Public Broadcasting Corporation	-	1,484	1,484	711	773	52%
198 Agricultural Insurance Corporation	241	(0)	241	162	79	33%
215 Puerto Rico Conservatory of Music Corporation	769	18	787	1,393	(606)	-77%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	213	951	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	81	28	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	6	1,567	182	1,385	88%
265 Roosevelt Roads	1,058	17	1,075	177	898	84%
271 Puerto Rico Technology and Innovation Services	8,133	3	8,135	966	7,169	88%
276 Puerto Rico Public Private Partnership Authority	4,226	659	4,885	1,014	3,871	79%
286 Authority of the Port of Ponce	251	-	251	22	229	91%
288 University of Puerto Rico Comprehensive Cancer Center	5,639	1,482	7,121	10,300	(3,179)	-45%
293 Center for Diabetes Research, Education, and Medical Services	99	88	188	67	121	64%
298 Public Service Regulatory Board	3,307	119	3,426	2,494	933	27%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,214	33	33,247	32,450	797	2%
312 Retirement Board of the Government of Puerto Rico	4,894	2,154	7,048	4,041	3,007	43%
329 Office of Socioeconomic Development	1,203	3	1,206	348	858	71%
TBD1 COFINA	-	-	-	45	(45)	
<b>Total - Secondary Component Units</b>	<b>\$ 89,474</b>	<b>\$ 15,047</b>	<b>\$ 104,520</b>	<b>\$ 62,361</b>	<b>\$ 42,159</b>	<b>40%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General and Special Revenue Fund Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ 81,919	\$ (33,397)	\$ 48,522	\$ -	\$ 48,522	100%
25 Custody of the Department of the Treasury	147,200	24,902	172,102	160,067	12,035	7%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 229,118</b>	<b>\$ (8,495)</b>	<b>\$ 220,623</b>	<b>\$ 160,067</b>	<b>\$ 60,557</b>	<b>27%</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	\$ 4,012	\$ (0)	\$ 4,012	\$ 3,896	\$ 116	3%
10 The General Court of Justice	31,717	1,821	33,538	34,439	(901)	-3%
100 Legislative Assembly of the Commonwealth	11,265	596	11,861	8,142	3,720	31%
106 Public Housing Administration	1,674	-	1,674	226	1,448	87%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	3,637	(3,637)	-
176 University of Puerto Rico	41,737	1,148	42,885	51,582	(8,697)	-20%
193 Office of Government Ethics	867	7	874	825	48	6%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	161	3,817	4,285	(468)	-12%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	-	1,556	1,495	61	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 109,892</b>	<b>\$ 6,233</b>	<b>\$ 116,124</b>	<b>\$ 121,599</b>	<b>\$ (5,474)</b>	<b>-5%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 654,987	\$ 28,317	\$ 683,304	\$ 537,395	\$ 145,909	21%
Core Component Units	\$ 278,260	\$ 16,834	\$ 295,094	\$ 249,884	\$ 45,210	15%
Secondary Component Units	\$ 89,474	\$ 15,047	\$ 104,520	\$ 62,361	\$ 42,159	40%
OMB and Hacienda Custodies	\$ 229,118	\$ (8,495)	\$ 220,623	\$ 160,067	\$ 60,557	27%
Out of Scope Entities	\$ 109,892	\$ 6,233	\$ 116,124	\$ 121,599	\$ (5,474)	-5%
<b>Total</b>	<b>\$ 1,361,731</b>	<b>\$ 57,935</b>	<b>\$ 1,419,666</b>	<b>\$ 1,131,306</b>	<b>\$ 288,361</b>	<b>20%</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 FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ 1	\$ 1	\$ -	\$ 1	100%
15 Office of the Governor	1,398	18	1,416	1,114	301	21%
16 Office of Management and Budget	1,804	29	1,834	1,627	206	11%
18 Planning Board	2,145	8	2,153	1,077	1,076	50%
21 Emergency and Disaster Management Bureau	714	-	714	237	477	67%
23 Puerto Rico Department of State	1,280	-	1,280	592	687	54%
24 Puerto Rico Department of Treasury	18,189	7,407	25,596	12,415	13,181	51%
28 State Elections Commission	3,714	1,416	5,130	2,624	2,507	49%
30 Human Resources Management & Transformation	641	102	743	685	58	8%
31 General Services Administration	2,226	7	2,233	1,711	522	23%
34 Commission of Investigation, Processing and Appeals	41	-	41	38	2	6%
37 Civil Rights Commission	72	-	72	33	39	54%
38 Puerto Rico Department of Justice	11,727	88	11,815	11,035	780	7%
40 Puerto Rico Police Bureau	71,035	162	71,197	65,943	5,255	7%
41 Special Investigations Bureau	388	-	388	438	(50)	-13%
42 Puerto Rico Fire Department Bureau	5,258	94	5,352	7,020	(1,668)	-31%
43 Puerto Rico National Guard	1,483	51	1,534	954	580	38%
45 Department of Public Safety	20,403	100	20,503	19,603	900	4%
49 Department of Transportation and Public Works	5,705	-	5,705	4,298	1,407	25%
50 Department of Natural and Environmental Resources	8,473	2,009	10,483	7,391	3,092	29%
55 Puerto Rico Department of Agriculture	3,261	64	3,325	1,778	1,547	47%
60 Office of the Citizen's Ombudsman	294	3	297	264	32	11%
62 Cooperative Development Commission of Puerto Rico	244	(0)	244	190	54	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	4,745	408	5,154	4,244	910	18%
68 Puerto Rico Labor Relations Board	86	-	86	77	9	10%
69 Puerto Rico Department of Consumer Affairs	1,152	-	1,152	984	168	15%
71 Department of Health	46,277	2,703	48,981	29,887	19,094	39%
78 Department of Housing	2,780	-	2,780	1,928	851	31%
81 Department of Education	218,203	770	218,973	171,550	47,423	22%
82 Institute of Puerto Rican Culture	1,504	42	1,546	1,182	363	24%
87 Department of Recreation and Sports	2,846	63	2,909	5,214	(2,305)	-79%
95 Mental Health and Drug Addiction Services Administration	11,483	362	11,844	9,418	2,426	20%
96 Office of the Women's Advocate	417	302	718	486	232	32%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	323	-	323	181	142	44%
122 Secretariat of the Department of the Family	4,113	38	4,151	3,280	871	21%
123 Family and Children Administration	17,058	85	17,143	15,642	1,502	9%
124 Child Support Administration (ASUME)	1,403	22	1,425	1,275	150	11%
126 Vocational Rehabilitation Administration	2,134	-	2,134	1,450	684	32%
127 Administration for Socioeconomic Development of the Family	8,455	-	8,455	6,401	2,054	24%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	34,677	233	34,910	23,958	10,952	31%
139 Parole Board	251	-	251	224	27	11%
143 Office of Protection and Defense for People with Disabilities	91	-	91	6	86	94%
152 Elderly and Retired People Advocate Office	281	-	281	180	101	36%
153 Office for People with Disabilities	306	7	312	316	(3)	-1%
155 State Historic Preservation Office of Puerto Rico	181	61	242	229	13	5%
189 Institute of Forensic Science	1,681	117	1,798	1,514	284	16%
221 Medical Emergency Corps Bureau	1,653	-	1,653	1,632	20	1%
231 Office for the Patient's Advocate	169	2	171	150	20	12%
241 Administration for Integral Development of Childhood	709	-	709	502	207	29%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	227	2	228	201	28	12%
281 Office of the Election Comptroller	261	2	263	256	6	2%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 523,958</b>	<b>\$ 16,779</b>	<b>\$ 540,738</b>	<b>\$ 423,434</b>	<b>\$ 117,304</b>	<b>22%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,500	865	9,365	5,057	4,308	46%
119 Department of Economic Development & Commerce	2,288	7,062	9,350	2,107	7,243	77%
162 Public Building Authority	2,602	3,407	6,008	40,686	(34,678)	-577%
168 Puerto Rico Ports Authority	-	291	291	-	291	100%
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	54,685	-	54,685	33,533	21,152	39%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	506	-	506	-	506	100%
235 Puerto Rico Housing Finance Corporation	658	-	658	(297)	955	145%
277 Agricultural Enterprises Development Administration	5,929	18	5,947	4,222	1,725	29%
285 Puerto Rico Integrated Transit Authority	8,468	123	8,591	15,341	(6,750)	-79%
295 Fiscal Agency & Financial Advisory Authority	4,357	239	4,596	3,497	1,099	24%
303 Convention Center of District Authority	-	-	-	-	-	
<b>Total - Core Component Units</b>	<b>\$ 87,994</b>	<b>\$ 12,004</b>	<b>\$ 99,998</b>	<b>\$ 104,147</b>	<b>\$ (4,150)</b>	<b>-4%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	
29 Puerto Rico Federal Affairs Administration	263	1	264	219	45	17%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
105 Industrial Commission	-	10	10	-	10	100%
109 Puerto Rico School of Plastic Arts	226	2	229	23	205	90%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	186	1,800	1,986	10	1,976	99%
165 Land Authority of Puerto Rico	-	6	6	-	6	100%
167 Integral Development of the "Peninsula de Cantera"	50	-	50	35	15	30%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	21	-	21	1	21	97%
191 Musical Arts Corporation	439	179	618	373	244	40%
192 Fine Arts Center Corporation	363	2	366	355	10	3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	6	6	-	6	100%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	427	18	445	1,014	(569)	-128%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	109	-	109	81	28	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,560	-	1,560	179	1,382	89%
265 Roosevelt Roads	911	17	927	70	857	92%
271 Puerto Rico Technology and Innovation Services	7,356	3	7,358	782	6,576	89%
276 Puerto Rico Public Private Partnership Authority	4,226	(587)	3,639	1,014	2,625	72%
286 Authority of the Port of Ponce	79	-	79	22	57	72%
288 University of Puerto Rico Comprehensive Cancer Center	2,855	1,315	4,170	5,791	(1,621)	-39%
293 Center for Diabetes Research, Education, and Medical Services	79	88	167	53	114	68%
298 Public Service Regulatory Board	736	5	741	621	120	16%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	193	-	193	84	109	57%
312 Retirement Board of the Government of Puerto Rico	4,649	2,154	6,803	3,956	2,847	42%
329 Office of Socioeconomic Development	1,203	3	1,206	348	858	71%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 25,931</b>	<b>\$ 5,022</b>	<b>\$ 30,953</b>	<b>\$ 15,032</b>	<b>\$ 15,922</b>	<b>51%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 General Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ 81,919	\$ (33,397)	\$ 48,522	\$ -	\$ 48,522	100%
25 Custody of the Department of the Treasury	116,513	22,775	139,288	129,252	10,037	7%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 198,432</b>	<b>\$ (10,621)</b>	<b>\$ 187,810</b>	<b>\$ 129,252</b>	<b>\$ 58,558</b>	<b>31%</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	\$ 4,012	\$ (0)	\$ 4,012	\$ 3,896	\$ 116	3%
10 The General Court of Justice	30,356	1,821	32,177	33,800	(1,622)	-5%
100 Legislative Assembly of the Commonwealth	11,265	596	11,861	8,142	3,720	31%
106 Public Housing Administration	460	-	460	226	234	51%
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	41,737	1,148	42,885	51,582	(8,697)	-20%
193 Office of Government Ethics	867	7	874	825	48	6%
200 Special Independent Prosecutor's Panel	281	-	281	274	7	3%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	7,952	2,500	10,452	7,753	2,699	26%
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	3,656	161	3,817	4,285	(468)	-12%
268 Puerto Rico Institute of Statistics	219	0	219	213	6	3%
272 Office of the Inspector General	1,556	-	1,556	1,495	61	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,956	-	4,956	4,832	124	3%
<b>Total - Out of Scope Entities</b>	<b>\$ 107,317</b>	<b>\$ 6,233</b>	<b>\$ 113,550</b>	<b>\$ 117,322</b>	<b>\$ (3,773)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 523,958	\$ 16,779	\$ 540,738	\$ 423,434	\$ 117,304	22%
Core Component Units	87,994	12,004	99,998	104,147	(4,150)	-4%
Secondary Component Units	25,931	5,022	30,953	15,032	15,922	51%
OMB and Hacienda Custodies	198,432	(10,621)	187,810	129,252	58,558	31%
Out of Scope Entities	107,317	6,233	113,550	117,322	(3,773)	-3%
<b>Total</b>	<b>\$ 943,632</b>	<b>\$ 29,417</b>	<b>\$ 973,049</b>	<b>\$ 789,187</b>	<b>\$ 183,862</b>	<b>19%</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 FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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>						
11 Puerto Rico Traffic Safety Commission	\$ 135	\$ 4	\$ 139	\$ 21	\$ 118	85%
15 Office of the Governor	-	32	32	-	32	100%
16 Office of Management and Budget	94	12	107	23	84	79%
18 Planning Board	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	27	-	27	-	27	100%
23 Puerto Rico Department of State	319	66	385	241	144	37%
24 Puerto Rico Department of Treasury	64,126	-	64,126	78,134	(14,008)	-22%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	83	87	170	82	88	52%
31 General Services Administration	408	2,625	3,033	2,023	1,011	33%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-
38 Puerto Rico Department of Justice	512	309	821	246	575	70%
40 Puerto Rico Police Bureau	1,393	1,248	2,641	359	2,282	86%
41 Special Investigations Bureau	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,059	681	1,740	279	1,461	84%
43 Puerto Rico National Guard	-	-	-	-	-	-
45 Department of Public Safety	246	-	246	16	230	94%
49 Department of Transportation and Public Works	9,807	4,588	14,395	12,794	1,602	11%
50 Department of Natural and Environmental Resources	3,831	80	3,911	2,005	1,906	49%
55 Puerto Rico Department of Agriculture	268	-	268	56	212	79%
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	28,102	4	28,106	2,449	25,657	91%
68 Puerto Rico Labor Relations Board	40	-	40	46	(6)	-16%
69 Puerto Rico Department of Consumer Affairs	157	-	157	111	46	29%
71 Department of Health	12,512	860	13,373	11,396	1,977	15%
78 Department of Housing	1,791	-	1,791	908	884	49%
81 Department of Education	1,254	-	1,254	61	1,192	95%
82 Institute of Puerto Rican Culture	101	169	270	-	270	100%
87 Department of Recreation and Sports	1,755	21	1,775	1,120	656	37%
95 Mental Health and Drug Addiction Services Administration	373	-	373	276	97	26%
96 Office of the Women's Advocate	-	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-	-
123 Family and Children Administration	-	1	1	10	(9)	-878%
124 Child Support Administration (ASUME)	-	-	-	-	-	-
126 Vocational Rehabilitation Administration	63	-	63	0	62	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	1,848	-	1,848	975	872	47%
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	91	748	839	39	800	95%
189 Institute of Forensic Science	40	-	40	-	40	100%
221 Medical Emergency Corps Bureau	591	-	591	293	298	50%
231 Office for the Patient's Advocate	-	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-	-
281 Office of the Election Comptroller	5	-	5	-	5	100%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 131,029</b>	<b>\$ 11,537</b>	<b>\$ 142,566</b>	<b>\$ 113,961</b>	<b>\$ 28,605</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ 47,509	\$ 560	\$ 48,069	\$ 40,859	\$ 7,210	15%
79 Automobile Accidents Compensation Administration	7,525	-	7,525	5,475	2,050	27%
90 Medical Services Administration of Puerto Rico	11,483	-	11,483	11,468	15	0%
119 Department of Economic Development & Commerce	3,922	100	4,022	1,684	2,338	58%
162 Public Building Authority	10,856	0	10,856	8,843	2,013	19%
168 Puerto Rico Ports Authority	7,841	3,368	11,209	1,808	9,400	84%
180 Tourism Company	12,399	802	13,201	20,260	(7,058)	-53%
187 Puerto Rico Health Insurance Administration	59,816	-	59,816	36,170	23,646	40%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,105	-	7,105	4,502	2,603	37%
235 Puerto Rico Housing Finance Corporation	7,693	-	7,693	1,188	6,505	85%
277 Agricultural Enterprises Development Administration	6,695	-	6,695	4,091	2,604	39%
285 Puerto Rico Integrated Transit Authority	3,155	-	3,155	2,797	358	11%
295 Fiscal Agency & Financial Advisory Authority	374	-	374	95	279	75%
303 Convention Center of District Authority	3,894	0	3,894	6,498	(2,604)	-67%
<b>Total - Core Component Units</b>	<b>\$ 190,266</b>	<b>\$ 4,830</b>	<b>\$ 195,097</b>	<b>\$ 145,737</b>	<b>\$ 49,359</b>	<b>25%</b>
<b>Secondary Component Units</b>						
22 Office of The Commissioner of Insurance	\$ 1,054	\$ (0)	\$ 1,054	\$ 785	\$ 269	26%
29 Puerto Rico Federal Affairs Administration	-	5	5	-	5	100%
75 Office of the Financial Institutions Commissioner	1,109	17	1,126	796	330	29%
105 Industrial Commission	1,771	0	1,771	1,920	(149)	-8%
109 Puerto Rico School of Plastic Arts	182	-	182	-	182	100%
121 Government Board of the 911 Service	1,683	582	2,265	654	1,611	71%
138 Institutional Trust of the National Guard of Puerto Rico	622	-	622	334	288	46%
161 Puerto Rico Infrastructure Financing Authority	83	-	83	-	83	100%
165 Land Authority of Puerto Rico	837	132	968	715	253	26%
167 Integral Development of the "Peninsula de Cantera"	17	-	17	11	6	36%
177 Land Administration of Puerto Rico	711	0	711	436	275	39%
186 Culebra Conservation and Development Authority	24	-	24	-	24	100%
191 Musical Arts Corporation	147	128	275	117	158	58%
192 Fine Arts Center Corporation	206	13	219	118	101	46%
195 Economic Development Bank of PR	1,144	-	1,144	792	353	31%
196 Puerto Rico Public Broadcasting Corporation	-	1,478	1,478	711	767	52%
198 Agricultural Insurance Corporation	241	(0)	241	162	79	33%
215 Puerto Rico Conservatory of Music Corporation	342	-	342	379	(37)	-11%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,164	-	1,164	213	951	82%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	6	6	3	3	49%
265 Roosevelt Roads	147	-	147	107	40	27%
271 Puerto Rico Technology and Innovation Services	777	-	777	184	593	76%
276 Puerto Rico Public Private Partnership Authority	-	1,246	1,246	-	1,246	100%
286 Authority of the Port of Ponce	172	-	172	-	172	100%
288 University of Puerto Rico Comprehensive Cancer Center	2,784	167	2,951	4,509	(1,558)	-53%
293 Center for Diabetes Research, Education, and Medical Services	21	-	21	14	7	32%
298 Public Service Regulatory Board	2,571	115	2,686	1,873	813	30%
310 Municipal Finance Corporation	12,466	6,104	18,569	-	18,569	100%
311 Puerto Rico Gaming Commission	33,021	33	33,054	32,366	688	2%
312 Retirement Board of the Government of Puerto Rico	246	-	246	85	161	65%
329 Office of Socioeconomic Development	-	-	-	-	-	-
TBD1 COFINA	-	-	-	45	(45)	-
<b>Total - Secondary Component Units</b>	<b>\$ 63,542</b>	<b>\$ 10,025</b>	<b>\$ 73,567</b>	<b>\$ 47,330</b>	<b>\$ 26,237</b>	<b>36%</b>

**Puerto Rico Department of Treasury**

Monthly Budget and Actual Results for FY24 Special Revenue Fund Expense Budget vs. Actual

By Agency<sup>1</sup>

For the month of: March-24

(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	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	30,687	2,127	32,813	30,815	1,999	6%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 30,687</b>	<b>\$ 2,127</b>	<b>\$ 32,813</b>	<b>\$ 30,815</b>	<b>\$ 1,999</b>	<b>6%</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	1,360	-	1,360	639	721	53%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,214	-	1,214	-	1,214	100%
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	3,637	(3,637)	
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>\$ 2,575</b>	<b>\$ -</b>	<b>\$ 2,575</b>	<b>\$ 4,276</b>	<b>\$ (1,702)</b>	<b>-66%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 131,029	\$ 11,537	\$ 142,566	\$ 113,961	\$ 28,605	20%
Core Component Units	190,266	4,830	195,097	145,737	49,359	25%
Secondary Component Units	63,542	10,025	73,567	47,330	26,237	36%
OMB and Hacienda Custodies	30,687	2,127	32,813	30,815	1,999	6%
Out of Scope Entities	2,575	-	2,575	4,276	(1,702)	-66%
<b>Total</b>	<b>\$ 418,099</b>	<b>\$ 28,519</b>	<b>\$ 446,618</b>	<b>\$ 342,119</b>	<b>\$ 104,499</b>	<b>23%</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 FY24 - General and Special Revenue Fund

By Agency <sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(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>					
21 Emergency and Disaster Management Bureau	1,107	-	1,107	3	1,104
23 Puerto Rico Department of State	23	-	23	13	10
24 Puerto Rico Department of Treasury	8,525	-	8,525	3,315	5,210
28 State Elections Commission	267	-	267	-	267
31 General Services Administration	1,206	-	1,206	649	557
40 Puerto Rico Police Bureau	16,223	-	16,223	-	16,223
42 Puerto Rico Fire Department Bureau	815	-	815	-	815
49 Department of Transportation and Public Works	45,815	-	45,815	-	45,815
55 Puerto Rico Department of Agriculture	1,859	-	1,859	-	1,859
60 Office of the Citizen's Ombudsman	85	-	85	46	39
67 Puerto Rico Department of Labor and Human Resources	6,288	-	6,288	2,346	3,942
71 Department of Health	83,622	-	83,622	17,598	66,024
78 Department of Housing	3,243	-	3,243	2	3,242
95 Mental Health and Drug Addiction Services Administration	3,100	-	3,100	936	2,164
122 Secretariat of the Department of the Family	1,200	-	1,200	-	1,200
127 Administration for Socioeconomic Development of the Family	3,838	-	3,838	726	3,112
137 Department of Correction and Rehabilitation	8,428	-	8,428	-	8,428
143 Office of Protection and Defense for People with Disabilities	167	-	167	-	167
153 Office for People with Disabilities	1,230	-	1,230	-	1,230
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
221 Medical Emergency Corps Bureau	975	-	975	-	975
241 Administration for Integral Development of Childhood	600	-	600	100	500
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 189,772</b>	<b>\$ -</b>	<b>\$ 189,772</b>	<b>\$ 26,860</b>	<b>\$ 162,912</b>

**Puerto Rico Department of Treasury**

Full Year CapEx Budget and YTD Actual Results for FY24 - General and Special Revenue Fund

By Agency <sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Core Component Units</b>					
90 Medical Services Administration of Puerto Rico	33,285	-	33,285	808	32,477
162 Public Building Authority	2,051	-	2,051	464	1,587
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,075	-	6,075	-	6,075
285 Puerto Rico Integrated Transit Authority	76,419	-	76,419	53,370	23,049
<b>Total - Core Component Units</b>	<b>\$ 117,830</b>	<b>\$ -</b>	<b>\$ 117,830</b>	<b>\$ 54,642</b>	<b>\$ 63,188</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Secondary Component Units</b>					
189 Institute of Forensic Science	1,156	-	1,156	1,127	29
264 Corporation for the "Caño Martín Peña" Enlace Project	15,200	-	15,200	-	15,200
265 Roosevelt Roads	9,800	-	9,800	44	9,756
271 Puerto Rico Technology and Innovation Services	8,400	-	8,400	494	7,906
288 University of Puerto Rico Comprehensive Cancer Center	12,400	-	12,400	5,203	7,197
293 Center for Diabetes Research, Education, and Medical Services	287	-	287	-	287
329 Office of Socioeconomic Development	11,500	-	11,500	-	11,500
<b>Total - Secondary Component Units</b>	<b>\$ 58,743</b>	<b>\$ -</b>	<b>\$ 58,743</b>	<b>\$ 6,868</b>	<b>\$ 51,875</b>

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 157,843	\$ -	\$ 157,843	\$ -	\$ 157,843
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>	<b>\$ -</b>	<b>\$ 157,843</b>



**Puerto Rico Department of Treasury**

Full Year CapEx Budget and YTD Actual Results for FY24 - General and Special Revenue Fund

By Agency <sup>1</sup>

YTD from 7/1/2023 through 3/31/2024

March-24

(figures in \$000s)

	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	7,502	-	7,502	3,170	4,332
100 Legislative Assembly of the Commonwealth	14,857	-	14,857	16,558	(1,701)
166 Industrial Development Company	-	-	-	5,536	(5,536)
272 Office of the Inspector General	280	-	280	-	280
<b>Total - Out of Scope Entities</b>	<b>\$ 22,639</b>	<b>\$ -</b>	<b>\$ 22,639</b>	<b>\$ 25,264</b>	<b>\$ (2,625)</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 189,772	\$ -	\$ 189,772	\$ 26,860	\$ 162,912
Core Component Units	117,830	-	117,830	54,642	63,188
Secondary Component Units	58,743	-	58,743	6,868	51,875
OMB and Hacienda Custodies	157,843	-	157,843	-	157,843
Out of Scope Entities	22,639	-	22,639	25,264	(2,625)
<b>Total</b>	<b>\$ 546,827</b>	<b>\$ -</b>	<b>\$ 546,827</b>	<b>\$ 113,634</b>	<b>\$ 433,193</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

Core and Secondary Component Unit Consolidated Actuals by Month

		Q1 1	Q1 2	Q1 3	Q2 4	Q2 5	Q2 6	Q3 7	Q3 8	Q3 9	FY24	FY24	FY24	
	GF+SRF Budget	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	YTD Totals	Balance \$	Balance %	
<b>Core Component Units</b>														
70	State Insurance Fund Corporation	\$ 576,828	\$ 33,384	\$ 76,635	\$ 34,167	\$ 35,901	\$ 37,393	\$ 36,057	\$ 34,756	\$ 37,172	\$ 40,859	\$ 366,325	\$ 210,503	36%
79	Automobile Accident Compensation Administration	90,297	4,370	6,520	4,246	5,553	6,434	7,875	4,087	7,570	5,475	52,129	38,168	42%
90	Administration of Medical Services of Puerto Rico	250,167	14,026	14,564	17,640	15,772	16,339	22,945	20,912	16,558	16,525	155,281	94,885	38%
119	Department of Economic Development and Commerce	160,468	2,968	6,393	3,891	4,664	5,115	4,636	5,545	4,096	3,791	41,100	119,368	74%
162	Public Buildings Authority	202,369	8,861	11,647	11,761	10,892	13,081	11,283	11,615	9,824	49,529	138,495	63,875	32%
168	Ports Authority	137,994	8,531	8,567	8,487	1,866	1,819	2,009	1,814	1,823	1,808	36,724	101,270	73%
180	Tourism Company	158,415	3,041	3,655	11,598	5,393	5,383	12,660	432	25,648	20,260	88,070	70,345	44%
187	Health Insurance Administration of Puerto Rico	1,374,014	63,477	61,087	140,094	10,409	64,039	64,528	52,892	74,880	69,703	601,111	772,903	56%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	91,338	5,967	6,832	6,623	6,300	6,715	5,308	3,599	2,533	4,502	48,380	42,958	47%
235	Housing Financing Authority	100,214	1,142	1,080	1,411	6,124	1,326	1,545	1,561	1,447	891	16,527	83,687	84%
277	Administration for the Development of Agricultural Enterprises	151,698	3,532	9,015	7,706	12,547	4,017	24,568	2,959	20,019	8,313	92,677	59,021	39%
285	Integrated Transport Authority	140,956	9,814	12,259	8,895	9,818	11,568	9,903	9,444	7,734	18,138	97,573	43,383	31%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	59,645	1,543	937	1,287	1,612	1,558	4,755	1,594	2,776	3,592	19,656	39,990	67%
303	District Authority of the Convention Center	46,727	5,568	3,396	5,699	4,978	5,380	7,010	5,460	4,837	6,498	48,826	(2,099)	-4%
<b>Total - Core Component Units</b>		<b>\$ 3,541,129</b>	<b>\$ 166,224</b>	<b>\$ 222,590</b>	<b>\$ 263,507</b>	<b>\$ 131,830</b>	<b>\$ 180,168</b>	<b>\$ 215,082</b>	<b>\$ 156,672</b>	<b>\$ 216,918</b>	<b>\$ 249,884</b>	<b>\$ 1,802,874</b>	<b>\$ 1,738,255</b>	<b>49%</b>
<b>Secondary Component Units</b>														
22	Office of The Commissioner of Insurance	\$ 12,652	\$ 454	\$ 640	\$ 672	\$ 731	\$ 708	\$ 609	\$ 778	\$ 790	\$ 785	\$ 6,168	\$ 6,484	51%
29	Puerto Rico Federal Affairs Administration	3,231	198	209	209	215	223	236	209	264	219	1,980	1,250	39%
75	Office of the Financial Institutions Commissioner	13,513	631	830	931	778	868	783	771	763	796	7,150	6,363	47%
105	Industrial Commission	21,371	1,307	1,383	1,598	2,068	1,460	1,735	1,302	1,614	1,920	14,385	6,986	33%
109	Puerto Rico School of Plastic Arts	4,930	184	221	274	654	271	387	267	324	23	2,608	2,322	47%
121	Government Board of the 911 Service	27,177	3,407	661	507	1,022	767	739	659	770	654	9,186	17,990	66%
138	Institutional Trust of the National Guard of Puerto Rico	7,460	276	336	294	452	380	444	545	388	334	3,448	4,012	54%
161	Puerto Rico Infrastructure Financing Authority	24,834	180	236	200	207	2,424	745	245	230	10	4,477	20,356	82%
165	Land Authority of Puerto Rico	11,689	1,065	785	784	818	884	861	795	780	715	7,487	4,201	36%
167	Integral Development of the "Península de Cantera"	805	40	47	42	41	51	39	49	109	46	464	341	42%
177	Land Administration of Puerto Rico	8,531	426	578	524	487	534	589	478	574	436	4,626	3,905	46%
186	Culebra Conservation and Development Authority	539	1	1	1	1	1	1	1	1	1	6	533	99%
191	Musical Arts Corporation	10,718	457	528	542	514	646	554	565	1,043	490	5,338	5,379	50%
192	Fine Arts Center Corporation	7,014	384	438	450	494	511	479	627	498	473	4,354	2,660	38%
195	Economic Development Bank of PR	13,730	812	874	841	905	858	886	797	835	792	7,600	6,130	45%
196	Puerto Rico Public Broadcasting Corporation	17,804	744	1,154	675	675	762	672	586	632	711	6,611	11,193	63%
198	Agricultural Insurance Corporation	2,893	615	298	233	235	235	207	166	151	162	2,302	591	20%
215	Puerto Rico Conservatory of Music Corporation	9,448	493	525	836	699	783	667	530	681	1,393	6,608	2,840	30%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,968	183	986	399	216	1,117	956	172	267	213	4,509	9,459	68%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,313	88	86	85	85	85	105	84	80	81	778	535	41%
264	Corporation for the "Caño Martín Peña" Enlace Project	18,800	108	136	150	158	197	277	144	185	182	1,538	17,262	92%
265	Roosevelt Roads	12,896	66	72	164	206	139	175	379	293	177	1,671	11,225	87%
271	Puerto Rico Technology and Innovation Services	97,625	279	643	956	1,048	35,680	1,735	1,018	2,541	966	44,866	52,759	54%
276	Puerto Rico Public Private Partnership Authority	58,622	148	272	295	855	1,148	9,690	1,285	3,154	1,014	17,860	40,761	70%
286	Authority of the Port of Ponce	3,016	24	24	23	28	27	31	22	23	22	225	2,791	93%
288	University of Puerto Rico Comprehensive Cancer Center	85,451	4,181	4,816	5,021	4,959	5,112	5,792	8,521	7,046	10,300	55,748	29,704	35%
293	Center for Diabetes Research, Education, and Medical Services	2,251	57	78	68	65	84	68	82	70	67	639	1,612	72%
298	Public Service Regulatory Board	41,114	1,854	1,503	1,856	1,857	1,720	1,632	2,403	1,883	2,494	17,201	23,913	58%
310	Municipal Finance Corporation	222,830	87	94	94	88	90	219	90	110	-	872	221,958	100%
311	Puerto Rico Gaming Commission	398,967	1,032	26,123	50,963	27,438	26,621	31,754	31,034	26,548	32,450	253,963	145,004	36%
312	Retirement Board of the Government of Puerto Rico	84,581	2,086	2,733	2,517	3,605	4,823	4,257	4,064	3,081	4,041	31,208	53,373	63%
329	Office of Socioeconomic Development	14,473	409	371	359	367	429	414	410	439	348	3,546	10,928	76%
TBD1	COFINA	-	75	24	33	138	11	14	157	727	45	1,224	(1,224)	
<b>Total - Secondary Component Units</b>		<b>\$ 1,254,243</b>	<b>\$ 22,349</b>	<b>\$ 47,703</b>	<b>\$ 72,595</b>	<b>\$ 52,108</b>	<b>\$ 89,650</b>	<b>\$ 67,752</b>	<b>\$ 59,235</b>	<b>\$ 56,894</b>	<b>\$ 62,361</b>	<b>\$ 530,646</b>	<b>\$ 723,597</b>	<b>58%</b>
Core Component Units		\$ 3,541,129	\$ 166,224	\$ 222,590	\$ 263,507	\$ 131,830	\$ 180,168	\$ 215,082	\$ 156,672	\$ 216,918	\$ 249,884	\$ 1,802,874	\$ 1,738,255	49%
Secondary Component Units		1,254,243	22,349	47,703	72,595	52,108	89,650	67,752	59,235	56,894	62,361	530,646	723,597	58%
<b>Combined Component Units Monthly Actuals</b>		<b>\$ 4,795,373</b>	<b>\$ 188,572</b>	<b>\$ 270,292</b>	<b>\$ 336,102</b>	<b>\$ 183,937</b>	<b>\$ 269,818</b>	<b>\$ 282,834</b>	<b>\$ 215,908</b>	<b>\$ 273,812</b>	<b>\$ 312,246</b>	<b>\$ 2,333,520</b>	<b>\$ 2,461,852</b>	<b>51%</b>

**Non-Compliance List  
Expenses Reporting**

<b>Entity Code:</b>	<b>Component Unit</b>
168	Ports Authority
109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
* 186	Culebra Conservation and Development Authority
* 286	Authority of the Port of Ponce
310	Municipal Finance Corporation

**Notes:**

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

(2) *Entities starred \* have not provide B2A individual submissions for the entire course of FY24.*

**Non-Compliance List**  
**Revenues Reporting**

<b>Entity Code:</b>	<b>Component Unit</b>
70	State Insurance Fund Corporation
168	Ports Authority
109	Puerto Rico School of Plastic Arts
161	Puerto Rico Infrastructure Financing Authority
* 186	Culebra Conservation and Development Authority

**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 FY24.*

**FY24 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs**

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	FY24
		1	2	3	4	5	6	7	8	9	
		7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	3/31/2024	YTD Totals
22	Office of The Commissioner of Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	State Insurance Fund Corporation	8,434	8,367	8,216	8,225	-	8,153	16,742	-	16,426	74,563
79	Automobile Accidents Compensation Administration	-	-	1,089	2,185	-	1,050	-	2,182	-	6,506
90	Medical Services Administration of Puerto Rico	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	17,820
109	School of Plastic Arts	38	38	38	38	38	38	38	38	-	304
119	Department of Economic Development and Commerce	382	437	301	376	371	394	368	369	-	2,998
121	Government Board of the 911 Service	19	-	18	18	18	18	38	18	18	165
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	3	6	5	3	4	34
162	Public Building Authority	-	1,987	1,876	1,825	1,874	-	1,884	3,895	-	13,342
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	1,232	1,176	1,176	2,512	-	1,127	1,179	1,177	9,579
168	Puerto Rico Ports Authority	1,914	1,997	2,009	-	-	-	-	-	-	5,920
177	Land Administration of Puerto Rico	-	187	179	178	194	178	178	178	-	1,272
180	Tourism Company of Puerto Rico	452	478	452	448	-	-	-	-	-	1,830
187	Health Insurance Administration of Puerto Rico	31	31	31	31	31	31	31	31	31	279
188	Cardiovascular Center Corporation of PR and the Caribbean	154	147	143	139	143	144	160	152	-	1,182
191	Musical Arts Corporation	34	34	35	35	33	34	34	34	35	308
192	Fine Arts Center Corporation	41	41	41	40	41	41	41	41	41	368
195	Economic Development Bank of PR	132	135	169	151	173	135	129	125	130	1,279
198	Agricultural Insurance Corporation	11	11	11	11	11	10	11	12	12	100
215	Puerto Rico Conservatory of Music Corporation	319	-	-	-	-	-	-	-	-	319
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-
277	Agricultural Enterprises Development Administration	-	-	-	-	-	-	6,066	844	846	7,756
285	Puerto Rico Integrated Transit Authority	1,135	1,133	1,135	1,135	1,135	1,135	1,194	1,135	-	9,137
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-
298	Retirement Board of the Government of Puerto Rico	5,302	-	-	-	-	-	-	-	-	5,302
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	842	797	793	794	931	802	802	798	798	7,357
		<b>\$ 21,224</b>	<b>\$ 19,035</b>	<b>\$ 19,695</b>	<b>\$ 18,788</b>	<b>\$ 9,488</b>	<b>\$ 14,149</b>	<b>\$ 30,828</b>	<b>\$ 13,014</b>	<b>\$ 21,498</b>	<b>\$ 167,720</b>