

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

*Budget to Recorded Expenditures & Variance Reporting
& General Fund Revenue Report*

Nov FY26 YTD

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.
- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.
- Budget figures are presented as Certified Budget by the FOMB for FY26 and are adjusted for FOMB-approved reapportionments or adjustments. General Fund Budget presents adjusted figures net of reapportionment transfers as accounted for in PRIFAS, as of the date of this report.
- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.
- Limitations exist regarding the visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions may be needed to allocate expenses by fund source and by expense concept. Actual results by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.
- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.
- Efforts are underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.
- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.

Assumptions/Resources:

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

1. Budget figures are obtained from the FOMB Approved Budget for FY26 per the Budget 'Sabana' file.
2. Budget adjustments, revisions, reapportionments, and increases/decreases are obtained from a combination of data provided by FOMB and budget adjustments recognized in PRIFAS.
3. The Adjusted Budget figures are a combination of the Budget figures per the 'Sabana' file, in aggregate with any adjustments per data provided by FOMB for the Special Revenue Fund and budget adjustments as recorded in PRIFAS for the General Fund.

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

1. The FY26 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY26 revenue forecast is based on Hacienda's monthly distribution of the Certified Fiscal Plan and incorporates actual results through the date of this report.

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Nov FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 881,751	\$ 988,051	\$ 106,300	12.1%
2 Corporate Income Taxes	1,015,087	922,033	(93,054)	-9.2%
3 Sales & Use Taxes	851,732	913,115	61,383	7.2%
4 Act 154 Collections	51,267	49,975	(1,292)	-2.5%
5 Non-Resident Withholdings	351,469	461,741	110,271	31.4%
6 Alcoholic Beverages	133,496	106,111	(27,385)	-20.5%
7 Cigarettes	35,533	49,996	14,463	40.7%
8 Motor Vehicles	320,563	250,208	(70,355)	-21.9%
9 Excises on Off-Shore Shipment Rum	138,873	141,665	2,792	2.0%
10 Partnerships	118,756	91,656	(27,099)	-22.8%
11 Petroleum Products	213,885	209,515	(4,370)	-2.0%
12 Other Excise Taxes	31,984	48,541	16,557	51.8%
13 Other General Fund Revenue	246,385	282,530	36,145	14.7%
14 Other Tax Revenue	123,046	97,118	(25,928)	-21.1%
Total General Fund Revenue	\$ 4,513,827	\$ 4,612,255	\$ 98,428	2%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY26 General Fund Expenses - Budget vs. Actual

Nov FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,462,394	\$ 1,252,978	\$ 209,416	14%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$145M. Additionally, \$32M remains under the Custody of Hacienda, and \$24M remains under the Custody of OMB, pending disbursement to various agencies.
2 Facilities	203,091	147,388	55,703	27%	Largely due to delayed disbursements from the Department of Education, amounting to \$40.2M and Custody of OMB \$10M.
3 Purchased Services	244,149	169,521	74,628	31%	Variances are primarily due to the timing of disbursements. The most significant variances include: Custody of OMB for \$23M, Department of Education for \$21.5M, Department of Health for \$12.5M, and Department of Correction and Rehabilitation for \$10.6M.
4 Donations and Subsidies	133,924	83,713	50,211	37%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$44.4M. Additionally, timing differences from the Custody of the OMB for \$12.9M, partially offset with (\$11M) from the Legislative Assembly.
5 Transportation	47,103	25,417	21,686	46%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$18.3M.
6 Professional Services	243,183	109,842	133,341	55%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$58.4M, Puerto Rico Department of Treasury for \$18.6M, Custody of the Department of the Treasury for \$10.6M, P3 for \$9M, AAFAF for \$8.1M, Medical Services Administration of Puerto Rico for \$6.5M, and Department of Health for \$5.8M, among others.
7 Other Operating	104,517	66,330	38,187	37%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$15.8M, Puerto Rico Technology and Innovation Services for \$6.1M, Puerto Rico Police Bureau for \$4M, and Custody of OMB for \$4.2M.
8 Capital Expenditures	62,416	9,394	53,023	85%	The current month reflected minimal expenditures, largely attributable to postponed capital projects initiated at the start of fiscal year 2026. Major drivers for this concept are the Department of Health \$16.2M, Custody of OMB \$14.2M, Department of Transportation \$4M and PRITS for the amount of \$4M.
9 Debt Service	302,002	302,591	(590)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The variance is related to PP2026-26370 which affects FY26 appropriations for the payment of the "Rum Tax Contingent Value Instrument" to cover projected FY2025 obligations. This will be replenished during FY2026 through an amendment to the General Fund Resolutions.
10 Materials and Supplies	40,130	21,594	18,536	46%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$11.8M, Puerto Rico Police Bureau for \$3.1M, and Department of Correction and Rehabilitation for \$1.1M.
11 Equipment Purchases	27,221	6,186	21,034	77%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$13.8M, Puerto Rico Department of Treasury for \$2.3M, and Puerto Rico Police Bureau for \$1.2M.
12 Media and Advertisements	2,018	548	1,470	73%	Variances are primarily attributed to disbursement timing differences and expected low utilization. Notable variances include: Puerto Rico Technology and Innovation Services for \$376K, Administration for Socioeconomic Development of the Family for \$234K, Department of Health for \$184K and GSA for \$148K.
13 Social Wellbeing for Puerto Rico	786,256	707,100	79,156	10%	Variance is driven by early disbursements in health insurance by the Puerto Rico Health Insurance Administration totaling \$23.0M and Custody of OMB for \$63.3M. This is partially offset by (\$9.1M) under the contribution to the Municipalities and Custody of the Treasury (\$29.6M).
14 Appropriations to non-governmental entities	67,711	65,185	2,526	4%	Primarily due to delayed reporting of actual results by the ADEA totaling \$12M, partially offset by Department of Agriculture totaling (\$6.8M).
30 PayGo	859,819	825,552	34,268	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	171,860	151,669	20,191	12%	The variance is driven by \$24.9M yet to be disbursed from the Custody of OMB to various agencies, and \$8.7M in the Police Bureau. This partially offset by (\$17.5M) under Contributions to the Municipalities.
82 Federal Fund Matching	64,518	10,510	54,008	84%	Primary due to \$40.3M under the Custody of OMB, pending disbursement to various agencies and \$10M in Department of Health.
89 Prior Period Debts	2,659	3,202	(543)	-20%	Primarily driven by early disbursements related to prior period debts in the Department of Health, totaling (\$1.3M).
98 Budgetary Reserve	87,220	-	87,220	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
Subtotal General Fund Expenditures	\$ 4,912,190	\$ 3,958,720	\$ 953,471	19%	

Non-Governmental Expenses included in the Certified Budget¹

9 Debt Service	28,319	-	28,319	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	42,478	-	42,478	100.0%	
Subtotal Non-Governmental	\$ 70,797	\$ -	\$ 70,797	100%	
Total General Fund Expenditures	\$ 4,982,987	\$ 3,958,720	\$ 1,024,268	21%	

Notes :

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

Puerto Rico Department of Treasury
FY26 YTD General Fund Revenue vs. Actuals
 Nov FY26 YTD
 By Concept

(figures in \$000s)

General Fund Revenue ¹	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 881,751	\$ 988,051	\$ 106,300	12.1%
2 Corporate Income Taxes	3,240,287	-	3,240,287	1,015,087	922,033	(93,054)	-9.2%
3 Sales & Use Taxes	2,937,776		2,937,776	851,732	913,115	61,383	7.2%
4 Act 154 Collections	114,399	-	114,399	51,267	49,975	(1,292)	-2.5%
5 Non-Resident Withholdings	822,509	-	822,509	351,469	461,741	110,271	31.4%
6 Alcoholic Beverages	314,650	-	314,650	133,496	106,111	(27,385)	-20.5%
7 Cigarettes	75,291	-	75,291	35,533	49,996	14,463	40.7%
8 Motor Vehicles	780,647	-	780,647	320,563	250,208	(70,355)	-21.9%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	138,873	141,665	2,792	2.0%
10 Partnerships	421,665	-	421,665	118,756	91,656	(27,099)	-22.8%
11 Petroleum Products	507,108	-	507,108	213,885	209,515	(4,370)	-2.0%
12 Other Excise Taxes	65,738	-	65,738	31,984	48,541	16,557	51.8%
13 Other General Fund Revenue	842,036	-	842,036	246,385	282,530	36,145	14.7%
14 Other Tax Revenue	434,288	-	434,288	123,046	97,118	(25,928)	-21.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	14,303	14,662	359	2.5%
ii. Cigarette Excise Taxes	32,858	-	32,858	13,691	5,703	(7,988)	-58.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	14,624	5,700	(8,924)	-61.0%
iv. FAM & Cine	164,807	-	164,807	65,261	71,053	5,792	8.9%
v. PRCCDA	30,334	-	30,334	15,167	-	(15,167)	-100.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 4,513,827	\$ 4,612,255	\$ 98,428	2%

Puerto Rico Department of Treasury
FY26 YTD General Fund Expense vs. Actuals
 Nov FY26 YTD
 By Concept

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (242,536)	\$ 3,509,744	\$ 1,462,394	\$ 1,252,978	\$ 209,416	14%
2 Facilities	490,504	(3,085)	487,419	203,091	147,388	55,703	27%
3 Purchased Services	572,820	13,137	585,957	244,149	169,521	74,628	31%
4 Donations and Subsidies	334,181	(12,763)	321,418	133,924	83,713	50,211	37%
5 Transportation	113,792	(744)	113,048	47,103	25,417	21,686	46%
6 Professional Services	575,893	7,745	583,638	243,183	109,842	133,341	55%
7 Other Operating	229,417	21,424	250,841	104,517	66,330	38,187	37%
8 Capital Expenditures	157,349	(7,550)	149,799	62,416	9,394	53,023	85%
9 Debt Service	991,017	-	991,017	302,002	302,591	(590)	0%
10 Materials and Supplies	77,444	18,868	96,312	40,130	21,594	18,536	46%
11 Equipment Purchases	41,533	23,797	65,330	27,221	6,186	21,034	77%
12 Media and Advertisements	4,706	137	4,843	2,018	548	1,470	73%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	786,256	707,100	79,156	10%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	67,711	65,185	2,526	4%
30 PayGo	2,063,566	-	2,063,566	859,819	825,552	34,268	4%
81 Undistributed Appropriations	289,889	21,965	311,854	171,860	151,669	20,191	12%
82 Federal Fund Matching	155,865	(1,022)	154,843	64,518	10,510	54,008	84%
89 Prior Period Debts	4,953	1,429	6,382	2,659	3,202	(543)	-20%
98 Budgetary Reserve	-	209,327	209,327	87,220	-	87,220	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 4,912,190	\$ 3,958,720	\$ 953,471	19%

Non-Governmental Expenses included in the Certified Budget²							
9 Debt Service	67,965	-	67,965	28,319	-	28,319	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	42,478	-	42,478	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 70,797	\$ -	\$ 70,797	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 4,982,987	\$ 3,958,720	\$ 1,024,268	21%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: November-25
Period: 5

(figures in \$000s)

General Fund Expenses	Expense Budget	FY26 Certified Budget		Monthly Budget	Actual Monthly Actuals	Variance	
		Adjustments & Revisions ¹	Revised Budget			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (242,536)	\$ 3,509,744	\$ 292,479	\$ 232,377	\$ 60,101	21%
2 Facilities	490,504	(3,085)	487,419	40,618	18,463	22,155	55%
3 Purchased Services	572,820	13,137	585,957	48,830	36,533	12,297	25%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	14,918	11,867	44%
5 Transportation	113,792	(744)	113,048	9,421	13,436	(4,015)	-43%
6 Professional Services	575,893	7,745	583,638	48,637	23,214	25,422	52%
7 Other Operating	229,417	21,424	250,841	20,903	17,685	3,218	15%
8 Capital Expenditures	157,349	(7,550)	149,799	12,483	4,368	8,115	65%
9 Debt Service	991,017	-	991,017	75,500	50,333	25,167	33%
10 Materials and Supplies	77,444	18,868	96,312	8,026	3,448	4,578	57%
11 Equipment Purchases	41,533	23,797	65,330	5,444	720	4,724	87%
12 Media and Advertisements	4,706	137	4,843	404	144	260	64%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	157,251	137,238	20,014	13%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	13,542	19,079	(5,537)	-41%
30 PayGo	2,063,566	-	2,063,566	171,964	164,072	7,892	5%
81 Undistributed Appropriations	289,889	21,965	311,854	34,372	9,099	25,273	74%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	1,091	11,813	92%
89 Prior Period Debts	4,953	1,429	6,382	532	10	522	98%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 997,538	\$ 746,228	\$ 251,310	25%
Non-Governmental Expenses included in the Certified Budget²							
9 Debt Service	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 1,011,698	\$ 746,228	\$ 265,469	26%

Notes :

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

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund

By Agency

Nov FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	523	507	(16)
18 Planning Board	-	-	89	89
21 Emergency and Disaster Management Bureau	347	145	-	(145)
23 Puerto Rico Department of State	5,039	2,100	2,256	157
24 Puerto Rico Department of Treasury	818,835	341,181	341,514	333
30 Human Resources Management & Transformation	1,716	715	1,081	366
31 General Services Administration	39,155	16,315	3,189	(13,126)
38 Puerto Rico Department of Justice	6,832	2,847	5,829	2,982
40 Puerto Rico Police Bureau	18,899	7,875	1,003	(6,872)
42 Puerto Rico Fire Department Bureau	15,460	6,442	1,879	(4,563)
45 Department of Public Safety	227	95	-	(95)
49 Department of Transportation and Public Works	191,089	79,621	10,433	(69,188)
50 Department of Natural and Environmental Resources	47,246	19,686	12,380	(7,306)
55 Puerto Rico Department of Agriculture	3,558	1,483	4,079	2,596
67 Puerto Rico Department of Labor and Human Resources	314,572	131,072	97,520	(33,551)
68 Puerto Rico Labor Relations Board	487	203	463	260
69 Puerto Rico Department of Consumer Affairs	2,095	873	742	(131)
71 Department of Health	181,482	75,618	42,576	(33,041)
78 Department of Housing	27,929	11,637	14	(11,623)
81 Department of Education	10,039	4,183	1,112	(3,071)
87 Department of Recreation and Sports	22,347	9,311	3,872	(5,439)
95 Mental Health and Drug Addiction Services Administration	6,659	2,775	1,490	(1,284)
126 Vocational Rehabilitation Administration	851	355	6	(348)
137 Department of Correction and Rehabilitation	23,925	9,969	4,144	(5,825)
155 State Historic Preservation Office of Puerto Rico	1,207	503	289	(214)
221 Medical Emergency Bureau	8,415	3,506	1,268	(2,239)
281 Office of the Election Comptroller	-	-	42	42
Total - Entities Operating in PRIFAS 7.5	\$ 1,749,666	\$ 729,028	\$ 537,778	\$ (191,249)
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 245,430	\$ 453,168	\$ 207,738
79 Automobile Accidents Compensation Administration	97,897	40,790	34,616	(6,175)
90 Medical Services Administration of Puerto Rico	145,742	60,726	64,308	3,583
119 Department of Economic Development & Commerce	77,039	32,100	29,668	(2,432)
162 Public Building Authority	151,067	62,945	58,074	(4,870)
168 Puerto Rico Ports Authority	145,455	60,606	-	(60,606)
180 Tourism Company	152,211	63,421	74,985	11,564
187 Puerto Rico Health Insurance Administration	291,559	121,483	293,806	172,323
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	38,948	38,204	(744)
235 Puerto Rico Housing Finance Corporation	97,997	40,832	11,037	(29,795)
277 Agricultural Enterprises Development Administration	87,077	36,282	52,009	15,727
285 Puerto Rico Integrated Transit Authority	40,178	16,741	18,190	1,449
295 Fiscal Agency & Financial Advisory Authority	8,730	3,638	2,648	(990)
303 Convention Center of District Authority	58,477	24,365	76,980	52,615
Total - Core Component Units	\$ 2,035,935	\$ 848,306	\$ 1,207,692	\$ 359,386

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund

By Agency

Nov FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 877	\$ 3,627	\$ 2,750
22 Office of The Commissioner of Insurance	11,933	4,972	2,915	(2,057)
75 Office of the Financial Institutions Commissioner	15,069	6,279	17,585	11,306
82 Institute of Puerto Rican Culture	1,353	564	1,340	776
105 Industrial Commission	23,356	9,732	23,356	13,624
109 Puerto Rico School of Plastic Arts	2,434	1,014	1,065	51
121 Government Board of the 911 Service	22,597	9,415	8,601	(815)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	3,446	3,435	(11)
161 Puerto Rico Infrastructure Financing Authority	1,346	561	29	(532)
165 Land Authority of Puerto Rico	12,195	5,081	3,293	(1,788)
167 Integral Development of the "Península de Cantera"	257	107	-	(107)
177 Land Administration of Puerto Rico	14,597	6,082	8,072	1,989
186 Culebra Conservation and Development Authority	319	133	263	130
189 Institute of Forensic Science	523	218	-	(218)
191 Musical Arts Corporation	2,016	840	781	(59)
192 Fine Arts Center Corporation	2,968	1,237	1,464	227
195 Economic Development Bank of PR	14,999	6,250	2,212	(4,038)
196 Puerto Rico Public Broadcasting Corporation	142	59	4,917	4,858
198 Agricultural Insurance Corporation	3,416	1,423	-	(1,423)
215 Puerto Rico Conservatory of Music Corporation	4,565	1,902	1,381	(521)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	5,797	4,154	(1,643)
265 Roosevelt Roads	1,920	800	394	(406)
271 Puerto Rico Technology and Innovation Services	9,897	4,124	1,296	(2,828)
286 Authority of the Port of Ponce	2,215	923	1,993	1,070
288 University of Puerto Rico Comprehensive Cancer Center	58,938	24,558	22,043	(2,515)
293 Center for Diabetes Research, Education, and Medical Services	289	120	-	(120)
298 Public Service Regulatory Board	32,099	13,375	15,932	2,557
310 Municipal Finance Corporation	404,665	168,610	76,078	(92,532)
311 Puerto Rico Gaming Commission	449,642	187,351	171,167	(16,184)
312 Retirement Board of the Government of Puerto Rico	3,397	1,415	415	(1,000)
Total - Secondary Component Units	\$ 1,121,433	\$ 467,264	\$ 377,807	\$ (89,457)
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	641,957	267,482	475,129	207,647
Total - OMB and Hacienda Custodies	\$ 641,957	\$ 267,482	\$ 475,502	\$ 208,020
Out of Scope Entities				
10 The General Court of Justice	18,575	7,740	7,758	18
106 Public Housing Administration	16,598	6,916	-	(6,916)
176 University of Puerto Rico	-	-	31	31
208 Contributions to the Municipalities	-	-	15,199	15,199
209 Contributions to Political Parties	-	-	38	38
Total - Out of Scope Entities	\$ 35,173	\$ 14,655	\$ 23,025	\$ 8,370
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,749,666	\$ 729,028	\$ 537,778	\$ (191,249)
Core Component Units	2,035,935	848,306	1,207,692	359,386
Secondary Component Units	1,121,433	467,264	377,807	(89,457)
OMB and Hacienda Custodies	641,957	267,482	475,502	208,020
Out of Scope Entities	35,173	14,655	23,025	8,370
Total	\$ 5,584,165	\$ 2,326,735	\$ 2,621,804	\$ 295,069

Notes:

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

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals for General Fund and Special Revenue Fund

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

Nov FY26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (242,050)	\$ 4,267,385	\$ 1,531,753	\$ 2,735,632
2	Facilities	588,368	28,999	617,367	182,347	435,020
3	Purchased Services	1,042,985	29,337	1,072,322	295,050	777,271
4	Donations and Subsidies	363,821	(12,953)	350,868	92,814	258,053
5	Transportation	130,920	(944)	129,976	29,029	100,947
6	Professional Services	868,123	9,336	877,459	162,631	714,828
7	Other Operating	449,676	25,324	475,000	146,027	328,973
8	Capital Expenditures	157,349	53,641	210,990	10,782	200,207
9	Debt Service	991,017	-	991,017	302,600	688,417
10	Materials and Supplies	215,585	18,679	234,264	58,329	175,935
11	Equipment Purchases	91,606	23,880	115,486	8,396	107,090
12	Media and Advertisements	35,924	198	36,122	8,587	27,535
13	Social Wellbeing for Puerto Rico	2,967,322	(16,638)	2,950,684	1,026,643	1,924,041
14	Appropriations to non-governmental entities	1,770,724	(33,145)	1,737,579	194,965	1,542,615
30	PayGo	2,599,677	(1,989)	2,597,688	1,024,761	1,572,927
81	Undistributed Appropriations	1,398,531	63,745	1,462,276	547,739	914,537
82	Federal Fund Matching	162,701	(1,022)	161,679	11,604	150,075
89	Prior Period Debts	10,448	1,629	12,077	4,028	8,050
98	Budgetary Reserve	-	209,327	209,327	-	209,327
Subtotal Expenditures		\$ 18,354,212	\$ 155,355	\$ 18,509,567	\$ 5,638,086	\$ 12,871,480

Non-Governmental Expenses included in the Certified Budget³

9	Debt Service	67,965	-	67,965	-	67,965
13	Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental		\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures		\$ 18,524,125	\$ 155,355	\$ 18,679,480	\$ 5,638,086	\$ 13,041,393

Notes:

(1) The schedule above presents all budget figures included in all covered entities for this 2026 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

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

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

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Monthly Actuals for General Fund and Special Revenue Fund

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: November-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,171)	\$ 355,615	\$ 278,839	\$ 76,776
2	Facilities	49,031	2,417	51,447	33,963	17,484
3	Purchased Services	86,915	2,445	89,360	59,797	29,563
4	Donations and Subsidies	30,318	(1,079)	29,239	15,289	13,950
5	Transportation	10,910	(79)	10,831	14,849	(4,017)
6	Professional Services	72,344	778	73,122	40,816	32,306
7	Other Operating	37,473	2,110	39,583	25,572	14,011
8	Capital Expenditures	13,112	4,470	17,582	4,368	13,214
9	Debt Service	50,334	-	50,334	50,342	(9)
10	Materials and Supplies	17,965	1,557	19,522	8,218	11,304
11	Equipment Purchases	7,634	1,990	9,624	1,351	8,273
12	Media and Advertisements	2,994	17	3,010	1,777	1,233
13	Social Wellbeing for Puerto Rico	247,277	(1,386)	245,890	171,711	74,179
14	Appropriations to non-governmental entities	66,682	(2,762)	63,920	26,616	37,304
30	PayGo	216,640	(166)	216,474	203,703	12,771
81	Undistributed Appropriations	116,544	5,312	121,856	65,679	56,177
82	Federal Fund Matching	13,558	(85)	13,473	1,548	11,926
89	Prior Period Debts	871	136	1,006	21	986
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	Subtotal Expenditures	\$ 1,416,388	\$ 12,946	\$ 1,429,334	\$ 1,004,459	\$ 424,876

Non-Governmental Expenses included in the Certified Budget ³

9	Debt Service	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
	Total Expenditures	\$ 1,430,548	\$ 12,946	\$ 1,443,494	\$ 1,004,459	\$ 439,035

Notes:

(1) The schedule above presents all budget figures included in all covered entities for this 2026 Budget-to-Actual; as well as all actual results obtained from the various Hacienda PRIFAS data sources and all individual Budget-to-Actual submissions by Component Units (CORE and Secondary).

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

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

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 6,281	\$ 13,509
16 Office of Management and Budget	27,651	8,024	35,675	7,522	28,153
18 Planning Board	-	21,243	21,243	5,520	15,723
21 Emergency and Disaster Management Bureau	8,545	-	8,545	2,013	6,532
23 Puerto Rico Department of State	21,747	(1,102)	20,645	6,193	14,452
24 Puerto Rico Department of Treasury	1,034,237	2,715	1,036,952	390,336	646,616
28 State Elections Commission	32,400	(33)	32,367	10,562	21,805
30 Human Resources Management & Transformation	12,060	5,558	17,618	9,078	8,540
31 General Services Administration	30,363	35,076	65,439	6,687	58,752
34 Commission of Investigation, Processing and Appeals	526	0	526	190	336
37 Civil Rights Commission	856	-	856	255	601
38 Puerto Rico Department of Justice	166,748	1,775	168,523	60,403	108,120
40 Puerto Rico Police Bureau	879,837	10,430	890,267	329,227	561,040
41 Special Investigations Bureau	6,061	-	6,061	2,438	3,623
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	38,769	63,820
43 Puerto Rico National Guard	20,916	(22)	20,894	7,543	13,351
45 Shared Services within Department of Public Safety	276,756	369	277,125	110,442	166,682
49 Department of Transportation and Public Works	202,976	55,857	258,833	39,683	219,150
50 Department of Natural and Environmental Resources	169,715	190	169,905	47,581	122,324
55 Puerto Rico Department of Agriculture	42,469	113	42,582	21,621	20,961
60 Office of the Citizen's Ombudsman	4,006	13	4,019	1,592	2,428
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,009	1,993
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	96,601	262,723
68 Puerto Rico Labor Relations Board	1,558	-	1,558	542	1,016
69 Puerto Rico Department of Consumer Affairs	16,612	32	16,644	5,857	10,786
71 Department of Health	713,244	19,141	732,385	195,086	537,300
78 Department of Housing	55,106	(0)	55,106	15,756	39,350
81 Department of Education	3,054,423	19,479	3,073,902	861,398	2,212,504
87 Department of Recreation and Sports	59,691	72	59,763	15,012	44,751
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	50,361	106,964
96 Office of the Women's Advocate	5,341	-	5,341	1,639	3,702
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,016	3,439
122 Secretariat of the Department of the Family	51,562	211	51,773	20,702	31,072
123 Family and Children Administration	236,201	9,560	245,761	96,106	149,655
124 Child Support Administration (ASUME)	17,837	164	18,001	5,579	12,422
126 Vocational Rehabilitation Administration	29,671	408	30,079	11,464	18,614
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	33,641	71,847
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	161,821	305,586
139 Parole Board	3,419	(43)	3,376	1,136	2,240
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	303	961
152 Elderly and Retired People Advocate Office	3,809	15	3,824	874	2,950
153 Office for People with Disabilities	4,057	-	4,057	849	3,208
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	1,721	3,409
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	14,545	26,622
231 Office for the Patient's Advocate	2,089	15	2,104	733	1,372
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	7,263	21,797
279 Public Service Appeals Commission	2,819	22	2,841	1,116	1,726
281 Office of the Election Comptroller	2,923	(0)	2,923	1,114	1,809
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 210,499	\$ 8,683,516	\$ 2,707,179	\$ 5,976,337

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 209,867	\$ 379,165
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	30,989	66,908
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	93,366	155,508
119 Department of Economic Development & Commerce	99,121	(573)	98,548	25,580	72,968
162 Public Building Authority	156,114	(0)	156,114	57,319	98,795
168 Puerto Rico Ports Authority	84,265	61,190	145,455	58,144	87,311
180 Tourism Company	152,211	-	152,211	61,764	90,447
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	479,916	646,157
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	34,467	65,007
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	6,954	99,369
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	33,678	126,630
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	48,941	75,552
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	6,626	41,448
303 Convention Center of District Authority	58,477	1,218	59,695	42,191	17,505
Total - Core Component Units	\$ 3,146,077	\$ 66,493	\$ 3,212,570	\$ 1,189,802	\$ 2,022,769
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 673	\$ 1,432
22 Office of The Commissioner of Insurance	11,933	-	11,933	3,255	8,678
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,180	2,053
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	3,297	11,772
82 Institute of Puerto Rican Culture	20,951	80	21,031	5,875	15,156
105 Industrial Commission	23,356	-	23,356	7,865	15,491
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	1,887	4,130
121 Government Board of the 911 Service	22,597	-	22,597	5,051	17,546
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,343	5,927
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	1,209	2,637
165 Land Authority of Puerto Rico	12,195	-	12,195	8,906	3,289
167 Integral Development of the "Península de Cantera"	859	(0)	859	208	651
177 Land Administration of Puerto Rico	9,987	4,610	14,597	2,691	11,906
186 Culebra Conservation and Development Authority	583	-	583	362	221
189 Institute of Forensic Science	25,062	885	25,947	9,443	16,504
191 Musical Arts Corporation	10,522	67	10,589	4,413	6,176
192 Fine Arts Center Corporation	7,030	90	7,120	2,519	4,601
195 Economic Development Bank of PR	14,999	-	14,999	3,599	11,400
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	3,535	(330)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,738	1,678
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	4,784	8,795
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	1,707	12,205
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	352	749
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,138	3,191
265 Roosevelt Roads	1,920	1,148	3,068	485	2,583
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	23,934	89,386
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	1,578	27,012
286 Authority of the Port of Ponce	2,906	0	2,906	2,056	850
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	29,839	62,917
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	466	1,740
298 Public Service Regulatory Board	40,271	(550)	39,721	9,526	30,195
310 Municipal Finance Corporation	404,665	-	404,665	75,341	329,324
311 Puerto Rico Gaming Commission	451,915	(81)	451,834	144,094	307,740
312 Retirement Board of the Government of Puerto Rico	59,846	17,462	77,308	22,076	55,232
329 Office of Socioeconomic Development	5,747	-	5,747	1,404	4,343
Total - Secondary Component Units	\$ 1,425,750	\$ 40,259	\$ 1,466,009	\$ 388,831	\$ 1,077,179

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (280,287)	\$ 543,954	\$ -	\$ 543,954
25 Custody of the Department of the Treasury	3,245,441	60,454	3,305,895	717,810	2,588,085
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (219,834)	\$ 3,849,848	\$ 717,810	\$ 3,132,038

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 22,872	\$ 33,536
10 The General Court of Justice	430,232	3,300	433,532	183,679	249,853
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	70,933	66,910
106 Public Housing Administration	22,462	0	22,462	1,138	21,324
176 University of Puerto Rico	560,898	-	560,898	219,817	341,081
193 Office of Government Ethics	10,149	(2)	10,147	4,039	6,108
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,427	2,161
208 Contributions to the Municipalities	51,840	54,000	105,840	74,822	31,018
220 Correctional Health	55,039	(0)	55,039	23,183	31,856
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,152	1,748
272 Office of the Inspector General	19,556	-	19,556	7,747	11,809
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	23,655	35,668
Total - Out of Scope Entities	\$ 1,409,599	\$ 57,937	\$ 1,467,536	\$ 634,465	\$ 833,071

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 210,499	\$ 8,683,516	\$ 2,707,179	\$ 5,976,337
Core Component Units	3,146,077	66,493	3,212,570	1,189,802	2,022,769
Secondary Component Units	1,425,750	40,259	1,466,009	388,831	1,077,179
OMB and Hacienda Custodies	4,069,682	(219,834)	3,849,848	717,810	3,132,038
Out of Scope Entities	1,409,599	57,937	1,467,536	634,465	833,071
Total	\$ 18,524,125	\$ 155,355	\$ 18,679,480	\$ 5,638,086	\$ 13,041,393

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
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 6,281	\$ 13,509
16 Office of Management and Budget	26,396	8,024	34,420	7,514	26,906
18 Planning Board	-	21,243	21,243	5,520	15,723
21 Emergency and Disaster Management Bureau	8,198	-	8,198	2,013	6,185
23 Puerto Rico Department of State	16,957	(1,350)	15,607	5,072	10,535
24 Puerto Rico Department of Treasury	215,402	2,715	218,117	70,498	147,619
28 State Elections Commission	32,400	(33)	32,367	10,562	21,805
30 Human Resources Management & Transformation	10,344	5,558	15,902	8,921	6,981
31 General Services Administration	24,708	1,576	26,284	5,871	20,413
34 Commission of Investigation, Processing and Appeals	526	0	526	190	336
37 Civil Rights Commission	856	-	856	255	601
38 Puerto Rico Department of Justice	159,916	1,775	161,691	59,721	101,970
40 Puerto Rico Police Bureau	860,938	10,430	871,368	328,721	542,648
41 Special Investigations Bureau	6,061	-	6,061	2,438	3,623
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	38,698	48,431
43 Puerto Rico National Guard	20,916	(22)	20,894	7,543	13,351
45 Shared Services within Department of Public Safety	276,529	369	276,898	110,442	166,455
49 Department of Transportation and Public Works	67,492	251	67,743	21,024	46,719
50 Department of Natural and Environmental Resources	122,469	190	122,659	45,885	76,775
55 Puerto Rico Department of Agriculture	38,911	113	39,024	21,177	17,847
60 Office of the Citizen's Ombudsman	4,006	13	4,019	1,592	2,428
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,009	1,993
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	19,767	24,986
68 Puerto Rico Labor Relations Board	1,071	-	1,071	448	623
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	5,290	9,259
71 Department of Health	531,762	19,141	550,903	166,256	384,647
78 Department of Housing	27,177	(0)	27,177	12,254	14,923
81 Department of Education	3,044,384	19,479	3,063,863	861,216	2,202,646
87 Department of Recreation and Sports	37,344	72	37,416	14,732	22,683
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	49,755	100,911
96 Office of the Women's Advocate	5,341	-	5,341	1,639	3,702
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,016	3,439
122 Secretariat of the Department of the Family	51,562	211	51,773	20,702	31,072
123 Family and Children Administration	236,201	9,560	245,761	96,106	149,655
124 Child Support Administration (ASUME)	17,837	164	18,001	5,579	12,422
126 Vocational Rehabilitation Administration	28,820	408	29,228	11,464	17,763
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	33,641	71,847
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	161,027	282,455
139 Parole Board	3,419	(43)	3,376	1,136	2,240
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	303	961
152 Elderly and Retired People Advocate Office	3,809	15	3,824	874	2,950
153 Office for People with Disabilities	4,057	-	4,057	849	3,208
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	1,544	2,379
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	12,659	20,092
231 Office for the Patient's Advocate	2,089	15	2,104	733	1,372
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	7,263	21,797
279 Public Service Appeals Commission	2,819	22	2,841	1,116	1,726
281 Office of the Election Comptroller	2,923	(0)	2,923	1,114	1,809
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 121,144	\$ 6,933,849	\$ 2,249,431	\$ 4,684,419

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	32,883	70,248
119 Department of Economic Development & Commerce	45,487	(23,978)	21,509	10,301	11,208
162 Public Building Authority	5,047	(0)	5,047	-	5,047
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	319,728	514,786
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	1,203	7,123
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	14,769	58,462
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	33,571	50,744
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	6,569	32,775
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (17,912)	\$ 1,176,635	\$ 419,024	\$ 757,612

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,180	2,053
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	80	19,678	5,754	13,924
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	1,230	2,353
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	95	2,500	1,030	1,470
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	163	439
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	99	165
189 Institute of Forensic Science	24,539	885	25,424	9,443	15,981
191 Musical Arts Corporation	8,506	67	8,573	3,674	4,899
192 Fine Arts Center Corporation	4,262	(110)	4,152	1,636	2,516
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	55	3,008
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	3,483	5,531
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	352	749
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,138	3,191
265 Roosevelt Roads	-	1,148	1,148	335	813
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	23,934	79,489
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	1,578	27,012
286 Authority of the Port of Ponce	691	0	691	221	470
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	11,609	22,209
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	316	1,601
298 Public Service Regulatory Board	8,172	(550)	7,622	3,359	4,263
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	739	1,453
312 Retirement Board of the Government of Puerto Rico	56,449	17,462	73,911	22,076	51,835
329 Office of Socioeconomic Development	5,747	-	5,747	1,404	4,343
Total - Secondary Component Units	\$ 309,317	\$ 35,259	\$ 344,576	\$ 94,812	\$ 249,764

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (280,287)	\$ 543,954	\$ -	\$ 543,954
25 Custody of the Department of the Treasury	2,580,079	83,859	2,663,938	567,690	2,096,248
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (196,428)	\$ 3,207,892	\$ 567,690	\$ 2,640,202

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 22,872	\$ 33,536
10 The General Court of Justice	411,657	3,300	414,957	176,978	237,979
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	70,933	66,910
106 Public Housing Administration	5,864	0	5,864	1,138	4,726
176 University of Puerto Rico	560,898	-	560,898	219,817	341,081
193 Office of Government Ethics	10,149	(2)	10,147	4,039	6,108
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,427	2,161
208 Contributions to the Municipalities	51,840	54,000	105,840	74,822	31,018
220 Correctional Health	55,039	(0)	55,039	23,183	31,856
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,152	1,748
272 Office of the Inspector General	19,556	-	19,556	7,747	11,809
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	23,655	35,668
Total - Out of Scope Entities	\$ 1,374,426	\$ 57,937	\$ 1,432,363	\$ 627,764	\$ 804,599

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 121,144	\$ 6,933,849	\$ 2,249,431	\$ 4,684,419
Core Component Units	1,194,547	(17,912)	1,176,635	419,024	757,612
Secondary Component Units	309,317	35,259	344,576	94,812	249,764
OMB and Hacienda Custodies	3,404,320	(196,428)	3,207,892	567,690	2,640,202
Out of Scope Entities	1,374,426	57,937	1,432,363	627,764	804,599
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 3,958,720	\$ 9,136,595

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

FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	8	1,247
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	1,121	3,917
24 Puerto Rico Department of Treasury	818,835	-	818,835	319,838	498,997
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	157	1,559
31 General Services Administration	5,655	33,500	39,155	816	38,339
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	683	6,149
40 Puerto Rico Police Bureau	18,899	-	18,899	507	18,392
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	70	15,390
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	227	-	227	-	227
49 Department of Transportation and Public Works	135,484	55,605	191,089	18,658	172,431
50 Department of Natural and Environmental Resources	47,246	-	47,246	1,696	45,550
55 Puerto Rico Department of Agriculture	3,558	-	3,558	445	3,113
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	314,572	-	314,572	76,835	237,737
68 Puerto Rico Labor Relations Board	487	-	487	94	393
69 Puerto Rico Department of Consumer Affairs	2,095	-	2,095	567	1,528
71 Department of Health	181,482	-	181,482	28,829	152,653
78 Department of Housing	27,929	-	27,929	3,502	24,427
81 Department of Education	10,039	-	10,039	182	9,857
87 Department of Recreation and Sports	22,347	-	22,347	279	22,068
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	606	6,053
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	-	851
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	794	23,131
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	1,207	-	1,207	177	1,030
221 Medical Emergency Corps Bureau	8,415	-	8,415	1,885	6,530
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 89,354	\$ 1,749,666	\$ 457,748	\$ 1,291,918

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 209,867	\$ 379,165
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	30,989	66,908
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	60,483	85,259
119 Department of Economic Development & Commerce	53,634	23,405	77,039	15,279	61,760
162 Public Building Authority	151,067	-	151,067	57,319	93,748
168 Puerto Rico Ports Authority	84,265	61,190	145,455	58,144	87,311
180 Tourism Company	152,211	-	152,211	61,764	90,447
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	160,189	131,370
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	34,467	59,007
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	5,751	92,246
277 Agricultural Enterprises Development Administration	87,077	-	87,077	18,909	68,168
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	15,370	24,808
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	57	8,673
303 Convention Center of District Authority	58,477	-	58,477	42,191	16,286
Total - Core Component Units	\$ 1,951,530	\$ 84,405	\$ 2,035,935	\$ 770,778	\$ 1,265,157

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 673	\$ 1,432
22 Office of The Commissioner of Insurance	11,933	-	11,933	3,255	8,678
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	3,297	11,772
82 Institute of Puerto Rican Culture	1,353	-	1,353	121	1,232
105 Industrial Commission	23,356	-	23,356	7,865	15,491
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	657	1,777
121 Government Board of the 911 Service	22,597	-	22,597	5,051	17,546
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,343	5,927
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	179	1,167
165 Land Authority of Puerto Rico	12,195	-	12,195	8,906	3,289
167 Integral Development of the "Península de Cantera"	257	-	257	45	212
177 Land Administration of Puerto Rico	9,987	4,610	14,597	2,691	11,906
186 Culebra Conservation and Development Authority	319	-	319	263	56
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	739	1,277
192 Fine Arts Center Corporation	2,768	200	2,968	883	2,085
195 Economic Development Bank of PR	14,999	-	14,999	3,599	11,400
196 Puerto Rico Public Broadcasting Corporation	142	-	142	3,480	(3,338)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,738	1,678
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	1,301	3,264
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	1,707	12,205
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	150	1,770
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	-	9,897
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	1,835	380
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	18,230	40,708
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	150	139
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	6,167	25,932
310 Municipal Finance Corporation	404,665	-	404,665	75,341	329,324
311 Puerto Rico Gaming Commission	449,642	-	449,642	143,355	306,287
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ 5,000	\$ 1,121,433	\$ 294,019	\$ 827,415

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ -	\$ -	\$ -	\$ -	\$ -
665,362	(23,405)	641,957	150,121	491,836
\$ 665,362	\$ (23,405)	\$ 641,957	\$ 150,121	\$ 491,836

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
18,575	-	18,575	6,701	11,874
16,598	-	16,598	-	16,598
\$ 35,173	\$ -	\$ 35,173	\$ 6,701	\$ 28,472

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 1,660,312	\$ 89,354	\$ 1,749,666	\$ 457,748	\$ 1,291,918
1,951,530	84,405	2,035,935	770,778	1,265,157
1,116,433	5,000	1,121,433	294,019	827,415
665,362	(23,405)	641,957	150,121	491,836
35,173	-	35,173	6,701	28,472
\$ 5,428,810	\$ 155,355	\$ 5,584,165	\$ 1,679,367	\$ 3,904,798

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

FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 8,246	\$ -	\$ 8,246	\$ 6,281	\$ 1,965	24%
16 Office of Management and Budget	11,521	3,343	14,864	7,522	7,343	49%
18 Planning Board	-	8,851	8,851	5,520	3,331	38%
21 Emergency and Disaster Management Bureau	3,560	-	3,560	2,013	1,548	43%
23 Puerto Rico Department of State	9,061	(459)	8,602	6,193	2,409	28%
24 Puerto Rico Department of Treasury	430,932	1,131	432,063	390,336	41,727	10%
28 State Elections Commission	13,500	(14)	13,486	10,562	2,924	22%
30 Human Resources Management & Transformation	5,025	2,316	7,341	9,078	(1,737)	-24%
31 General Services Administration	12,651	14,615	27,266	6,687	20,579	75%
34 Commission of Investigation, Processing and Appeals	219	0	219	190	30	13%
37 Civil Rights Commission	357	-	357	255	102	28%
38 Puerto Rico Department of Justice	69,478	739	70,218	60,403	9,815	14%
40 Puerto Rico Police Bureau	366,599	4,346	370,945	329,227	41,717	11%
41 Special Investigations Bureau	2,525	-	2,525	2,438	87	3%
42 Puerto Rico Fire Department Bureau	42,745	-	42,745	38,769	3,977	9%
43 Puerto Rico National Guard	8,715	(9)	8,706	7,543	1,163	13%
45 Department of Public Safety	115,315	154	115,469	110,442	5,026	4%
49 Department of Transportation and Public Works	84,573	23,274	107,847	39,683	68,164	63%
50 Department of Natural and Environmental Resources	67,766	79	67,845	47,581	20,264	30%
55 Puerto Rico Department of Agriculture	17,695	47	17,742	21,621	(3,879)	-22%
60 Office of the Citizen's Ombudsman	1,669	6	1,675	1,592	83	5%
62 Cooperative Development Commission of Puerto Rico	1,251	0	1,251	1,009	242	19%
67 Puerto Rico Department of Labor and Human Resources	149,744	(25)	149,719	96,601	53,117	35%
68 Puerto Rico Labor Relations Board	649	-	649	542	107	17%
69 Puerto Rico Department of Consumer Affairs	6,922	13	6,935	5,857	1,078	16%
71 Department of Health	297,185	7,976	305,161	195,086	110,075	36%
78 Department of Housing	22,961	(0)	22,961	15,756	7,205	31%
81 Department of Education	1,272,676	8,116	1,280,792	861,398	419,394	33%
87 Department of Recreation and Sports	24,871	30	24,901	15,012	9,889	40%
95 Mental Health and Drug Addiction Services Administration	65,680	(128)	65,552	50,361	15,191	23%
96 Office of the Women's Advocate	2,225	-	2,225	1,639	586	26%
120 Veteran's Advocate Office of Puerto Rico	1,856	(0)	1,856	1,016	840	45%
122 Secretariat of the Department of the Family	21,484	88	21,572	20,702	871	4%
123 Family and Children Administration	98,417	3,983	102,401	96,106	6,295	6%
124 Child Support Administration (ASUME)	7,432	68	7,501	5,579	1,921	26%
126 Vocational Rehabilitation Administration	12,363	170	12,533	11,464	1,068	9%
127 Administration for Socioeconomic Development of the Family	43,975	(22)	43,953	33,641	10,312	23%
137 Department of Correction and Rehabilitation	193,353	1,400	194,753	161,821	32,932	17%
139 Parole Board	1,425	(18)	1,407	1,136	271	19%
143 Office of Protection and Defense for People with Disabilities	527	(0)	527	303	224	43%
152 Elderly and Retired People Advocate Office	1,587	6	1,593	874	720	45%
153 Office for People with Disabilities	1,690	-	1,690	849	842	50%
155 State Historic Preservation Office of Puerto Rico	1,904	234	2,138	1,721	416	19%
221 Medical Emergency Corps Bureau	16,022	1,131	17,153	14,545	2,608	15%
231 Office for the Patient's Advocate	870	6	877	733	144	16%
241 Administration for Integral Development of Childhood	5,858	6,250	12,108	7,263	4,845	40%
279 Public Service Appeals Commission	1,175	9	1,184	1,116	68	6%
281 Office of the Election Comptroller	1,218	(0)	1,218	1,114	104	8%
Total - Entities Operating in PRIFAS 7.5	\$ 3,527,475	\$ 87,708	\$ 3,615,183	\$ 2,707,179	\$ 908,004	25%

Puerto Rico Department of Treasury

FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 245,430	\$ -	\$ 245,430	\$ 209,867	\$ 35,563	14%
79 Automobile Accidents Compensation Administration	40,870	(79)	40,790	30,989	9,801	24%
90 Medical Services Administration of Puerto Rico	102,013	1,684	103,697	93,366	10,332	10%
119 Department of Economic Development & Commerce	41,300	(239)	41,062	25,580	15,481	38%
162 Public Building Authority	65,048	(0)	65,048	57,319	7,728	12%
168 Puerto Rico Ports Authority	35,110	25,496	60,606	58,144	2,462	4%
180 Tourism Company	63,421	-	63,421	61,764	1,657	3%
187 Puerto Rico Health Insurance Administration	469,197	-	469,197	479,916	(10,719)	-2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	41,448	-	41,448	34,467	6,981	17%
235 Puerto Rico Housing Finance Corporation	44,301	-	44,301	6,954	37,348	84%
277 Agricultural Enterprises Development Administration	66,920	(125)	66,795	33,678	33,117	50%
285 Puerto Rico Integrated Transit Authority	51,710	161	51,872	48,941	2,931	6%
295 Fiscal Agency & Financial Advisory Authority	19,731	300	20,031	6,626	13,405	67%
303 Convention Center of District Authority	24,365	508	24,873	42,191	(17,318)	-70%
Total - Core Component Units	\$ 1,310,865	\$ 27,706	\$ 1,338,571	\$ 1,189,802	\$ 148,769	11%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 798	\$ 79	\$ 877	\$ 673	\$ 204	23%
22 Office of The Commissioner of Insurance	4,972	-	4,972	3,255	1,718	35%
29 Puerto Rico Federal Affairs Administration	1,343	5	1,347	1,180	167	12%
75 Office of the Financial Institutions Commissioner	6,279	-	6,279	3,297	2,982	47%
82 Institute of Puerto Rican Culture	8,730	33	8,763	5,875	2,888	33%
105 Industrial Commission	9,732	-	9,732	7,865	1,867	19%
109 Puerto Rico School of Plastic Arts	2,225	282	2,507	1,887	620	25%
121 Government Board of the 911 Service	9,415	-	9,415	5,051	4,364	46%
138 Institutional Trust of the National Guard of Puerto Rico	3,446	-	3,446	2,343	1,103	32%
161 Puerto Rico Infrastructure Financing Authority	1,563	40	1,603	1,209	393	25%
165 Land Authority of Puerto Rico	5,081	-	5,081	8,906	(3,824)	-75%
167 Integral Development of the "Península de Cantera"	358	(0)	358	208	150	42%
177 Land Administration of Puerto Rico	4,161	1,921	6,082	2,691	3,391	56%
186 Culebra Conservation and Development Authority	243	-	243	362	(119)	-49%
189 Institute of Forensic Science	10,443	369	10,811	9,443	1,368	13%
191 Musical Arts Corporation	4,384	28	4,412	4,413	(1)	0%
192 Fine Arts Center Corporation	2,929	38	2,967	2,519	447	15%
195 Economic Development Bank of PR	6,250	-	6,250	3,599	2,651	42%
196 Puerto Rico Public Broadcasting Corporation	59	1,276	1,336	3,535	(2,199)	-165%
198 Agricultural Insurance Corporation	1,423	-	1,423	1,738	(314)	-22%
215 Puerto Rico Conservatory of Music Corporation	5,625	33	5,658	4,784	874	15%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,797	-	5,797	1,707	4,089	71%
238 Ponce Authority (Authority Of The Port Of The Americas)	459	-	459	352	107	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,503	301	1,804	1,138	665	37%
265 Roosevelt Roads	800	478	1,278	485	793	62%
271 Puerto Rico Technology and Innovation Services	47,217	0	47,217	23,934	23,283	49%
276 Puerto Rico Public Private Partnership Authority	11,939	(26)	11,913	1,578	10,334	87%
286 Authority of the Port of Ponce	1,211	0	1,211	2,056	(845)	-70%
288 University of Puerto Rico Comprehensive Cancer Center	34,025	4,624	38,648	29,839	8,809	23%
293 Center for Diabetes Research, Education, and Medical Services	636	283	919	466	453	49%
298 Public Service Regulatory Board	16,780	(229)	16,550	9,526	7,025	42%
310 Municipal Finance Corporation	168,610	-	168,610	75,341	93,269	55%
311 Puerto Rico Gaming Commission	188,298	(34)	188,264	144,094	44,170	23%
312 Retirement Board of the Government of Puerto Rico	24,936	7,276	32,212	22,076	10,135	31%
329 Office of Socioeconomic Development	2,395	-	2,395	1,404	990	41%
Total - Secondary Component Units	\$ 594,063	\$ 16,775	\$ 610,837	\$ 388,831	\$ 222,006	36%

Puerto Rico Department of Treasury

FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 343,434	\$ (116,786)	\$ 226,647	\$ -	\$ 226,647	100%
718,771	25,189	836,214	717,810	118,404	14%
\$ 1,062,205	\$ (91,597)	\$ 1,062,861	\$ 717,810	\$ 345,051	32%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 23,390	\$ 114	\$ 23,503	\$ 22,872	\$ 631	3%
179,263	1,375	180,638	183,679	(3,040)	-2%
57,282	152	57,435	70,933	(13,499)	-24%
9,359	0	9,359	1,138	8,221	88%
233,708	-	233,708	219,817	13,890	6%
4,229	(1)	4,228	4,039	189	4%
1,495	-	1,495	1,427	68	5%
21,600	22,500	44,100	74,822	(30,722)	-70%
22,933	(0)	22,933	23,183	(250)	-1%
1,208	-	1,208	1,152	57	5%
8,148	-	8,148	7,747	401	5%
-	-	-	-	-	-
24,718	-	24,718	23,655	1,063	4%
\$ 587,333	\$ 24,140	\$ 611,473	\$ 634,465	\$ (22,991)	-4%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 3,527,475	\$ 87,708	\$ 3,615,183	\$ 2,707,179	\$ 908,004	25%
1,310,865	27,706	1,338,571	1,189,802	148,769	11%
594,063	16,775	610,837	388,831	222,006	36%
1,154,459	(91,597)	1,062,861	717,810	345,051	32%
587,333	24,140	611,473	634,465	(22,991)	-4%
\$ 7,174,195	\$ 64,731	\$ 7,238,926	\$ 5,638,086	\$ 1,600,839	22%

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
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 8,246	\$ -	\$ 8,246	\$ 6,281	\$ 1,965	24%
16 Office of Management and Budget	10,998	3,343	14,342	7,514	6,828	48%
18 Planning Board	-	8,851	8,851	5,520	3,331	38%
21 Emergency and Disaster Management Bureau	3,416	-	3,416	2,013	1,403	41%
23 Puerto Rico Department of State	7,065	(563)	6,503	5,072	1,431	22%
24 Puerto Rico Department of Treasury	89,751	1,131	90,882	70,498	20,384	22%
28 State Elections Commission	13,500	(14)	13,486	10,562	2,924	22%
30 Human Resources Management & Transformation	4,310	2,316	6,626	8,921	(2,295)	-35%
31 General Services Administration	10,295	657	10,952	5,871	5,081	46%
34 Commission of Investigation, Processing and Appeals	219	0	219	190	30	13%
37 Civil Rights Commission	357	-	357	255	102	28%
38 Puerto Rico Department of Justice	66,632	739	67,371	59,721	7,651	11%
40 Puerto Rico Police Bureau	358,724	4,346	363,070	328,721	34,349	9%
41 Special Investigations Bureau	2,525	-	2,525	2,438	87	3%
42 Puerto Rico Fire Department Bureau	36,304	-	36,304	38,698	(2,395)	-7%
43 Puerto Rico National Guard	8,715	(9)	8,706	7,543	1,163	13%
45 Department of Public Safety	115,220	154	115,374	110,442	4,932	4%
49 Department of Transportation and Public Works	28,122	105	28,226	21,024	7,202	26%
50 Department of Natural and Environmental Resources	48,080	79	48,159	45,885	2,274	5%
55 Puerto Rico Department of Agriculture	16,213	47	16,260	21,177	(4,917)	-30%
60 Office of the Citizen's Ombudsman	1,669	6	1,675	1,592	83	5%
62 Cooperative Development Commission of Puerto Rico	1,251	0	1,251	1,009	242	19%
67 Puerto Rico Department of Labor and Human Resources	18,672	(25)	18,647	19,767	(1,120)	-6%
68 Puerto Rico Labor Relations Board	446	-	446	448	(2)	0%
69 Puerto Rico Department of Consumer Affairs	6,049	13	6,062	5,290	772	13%
71 Department of Health	221,568	7,976	229,543	166,256	63,287	28%
78 Department of Housing	11,324	(0)	11,324	12,254	(931)	-8%
81 Department of Education	1,268,493	8,116	1,276,609	861,216	415,393	33%
87 Department of Recreation and Sports	15,560	30	15,590	14,732	857	5%
95 Mental Health and Drug Addiction Services Administration	62,905	(128)	62,778	49,755	13,022	21%
96 Office of the Women's Advocate	2,225	-	2,225	1,639	586	26%
120 Veteran's Advocate Office of Puerto Rico	1,856	(0)	1,856	1,016	840	45%
122 Secretariat of the Department of the Family	21,484	88	21,572	20,702	871	4%
123 Family and Children Administration	98,417	3,983	102,401	96,106	6,295	6%
124 Child Support Administration (ASUME)	7,432	68	7,501	5,579	1,921	26%
126 Vocational Rehabilitation Administration	12,008	170	12,178	11,464	714	6%
127 Administration for Socioeconomic Development of the Family	43,975	(22)	43,953	33,641	10,312	23%
137 Department of Correction and Rehabilitation	183,384	1,400	184,784	161,027	23,757	13%
139 Parole Board	1,425	(18)	1,407	1,136	271	19%
143 Office of Protection and Defense for People with Disabilities	527	(0)	527	303	224	43%
152 Elderly and Retired People Advocate Office	1,587	6	1,593	874	720	45%
153 Office for People with Disabilities	1,690	-	1,690	849	842	50%
155 State Historic Preservation Office of Puerto Rico	1,401	234	1,635	1,544	91	6%
221 Medical Emergency Corps Bureau	12,515	1,131	13,646	12,659	987	7%
231 Office for the Patient's Advocate	870	6	877	733	144	16%
241 Administration for Integral Development of Childhood	5,858	6,250	12,108	7,263	4,845	40%
279 Public Service Appeals Commission	1,175	9	1,184	1,116	68	6%
281 Office of the Election Comptroller	1,218	(0)	1,218	1,114	104	8%
Total - Entities Operating in PRIFAS 7.5	\$ 2,835,678	\$ 50,477	\$ 2,886,155	\$ 2,249,431	\$ 636,724	22%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	41,287	1,684	42,971	32,883	10,088	23%
119 Department of Economic Development & Commerce	18,953	(9,991)	8,962	10,301	(1,339)	-15%
162 Public Building Authority	2,103	(0)	2,103	-	2,103	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	347,714	-	347,714	319,728	27,987	8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,500	-	2,500	-	2,500	100%
235 Puerto Rico Housing Finance Corporation	3,469	-	3,469	1,203	2,266	65%
277 Agricultural Enterprises Development Administration	30,638	(125)	30,513	14,769	15,744	52%
285 Puerto Rico Integrated Transit Authority	34,970	161	35,131	33,571	1,560	4%
295 Fiscal Agency & Financial Advisory Authority	16,094	300	16,393	6,569	9,824	60%
303 Convention Center of District Authority	-	508	508	-	508	100%
Total - Core Component Units	\$ 497,728	\$ (7,463)	\$ 490,265	\$ 419,024	\$ 71,241	15%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	1,343	5	1,347	1,180	167	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	8,166	33	8,199	5,754	2,445	30%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	1,211	282	1,493	1,230	263	18%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,002	40	1,042	1,030	12	1%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	251	(0)	251	163	88	35%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	110	-	110	99	11	10%
189 Institute of Forensic Science	10,225	369	10,593	9,443	1,150	11%
191 Musical Arts Corporation	3,544	28	3,572	3,674	(102)	-3%
192 Fine Arts Center Corporation	1,776	(46)	1,730	1,636	94	5%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	1,276	1,276	55	1,221	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	3,723	33	3,756	3,483	273	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	459	-	459	352	107	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,503	301	1,804	1,138	665	37%
265 Roosevelt Roads	-	478	478	335	143	30%
271 Puerto Rico Technology and Innovation Services	43,093	0	43,093	23,934	19,159	44%
276 Puerto Rico Public Private Partnership Authority	11,939	(26)	11,913	1,578	10,334	87%
286 Authority of the Port of Ponce	288	0	288	221	67	23%
288 University of Puerto Rico Comprehensive Cancer Center	9,467	4,624	14,091	11,609	2,482	18%
293 Center for Diabetes Research, Education, and Medical Services	516	283	799	316	483	60%
298 Public Service Regulatory Board	3,405	(229)	3,176	3,359	(183)	-6%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	947	(34)	913	739	174	19%
312 Retirement Board of the Government of Puerto Rico	23,520	7,276	30,796	22,076	8,720	28%
329 Office of Socioeconomic Development	2,395	-	2,395	1,404	990	41%
Total - Secondary Component Units	\$ 128,882	\$ 14,691	\$ 143,573	\$ 94,812	\$ 48,761	34%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget
25 Custody of the Department of the Treasury
Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 343,434	\$ (116,786)	\$ 226,647	\$ -	\$ 226,647	100%
533,791	34,941	568,732	567,690	1,042	0%
\$ 877,225	\$ (81,845)	\$ 795,379	\$ 567,690	\$ 227,690	29%

Out of Scope Entities

8 Office of the Comptroller
10 The General Court of Justice
100 Legislative Assembly of the Commonwealth
106 Public Housing Administration
176 University of Puerto Rico
193 Office of Government Ethics
200 Special Independent Prosecutor's Panel
208 Contributions to the Municipalities
220 Correctional Health
268 Puerto Rico Institute of Statistics
272 Office of the Inspector General
289 Energy Commission
297 Financial Oversight and Management Board for Puerto Rico
Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 23,390	\$ 114	\$ 23,503	\$ 22,872	\$ 631	3%
171,524	1,375	172,899	176,978	(4,079)	-2%
57,282	152	57,435	70,933	(13,499)	-24%
2,443	0	2,443	1,138	1,305	53%
233,708	-	233,708	219,817	13,890	6%
4,229	(1)	4,228	4,039	189	4%
1,495	-	1,495	1,427	68	5%
21,600	22,500	44,100	74,822	(30,722)	-70%
22,933	(0)	22,933	23,183	(250)	-1%
1,208	-	1,208	1,152	57	5%
8,148	-	8,148	7,747	401	5%
-	-	-	-	-	-
24,718	-	24,718	23,655	1,063	4%
\$ 572,678	\$ 24,140	\$ 596,818	\$ 627,764	\$ (30,946)	-5%

Recap

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

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 2,835,678	\$ 50,477	\$ 2,886,155	\$ 2,249,431	\$ 636,724	22%
497,728	(7,463)	490,265	419,024	71,241	15%
128,882	14,691	143,573	94,812	48,761	34%
877,225	(81,845)	795,379	567,690	227,690	29%
572,678	24,140	596,818	627,764	(30,946)	-5%
\$ 4,912,190	\$ 0	\$ 4,912,190	\$ 3,958,720	\$ 953,471	19%

Notes:

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	523	-	523	8	515	98%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	145	-	145	-	145	100%
23 Puerto Rico Department of State	1,996	104	2,100	1,121	978	47%
24 Puerto Rico Department of Treasury	341,181	-	341,181	319,838	21,343	6%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	715	-	715	157	558	78%
31 General Services Administration	2,356	13,958	16,315	816	15,498	95%
38 Puerto Rico Department of Justice	2,847	-	2,847	683	2,164	76%
40 Puerto Rico Police Bureau	7,875	-	7,875	507	7,368	94%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	6,442	-	6,442	70	6,371	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	95	-	95	-	95	100%
49 Department of Transportation and Public Works	56,452	23,169	79,621	18,658	60,962	77%
50 Department of Natural and Environmental Resources	19,686	-	19,686	1,696	17,990	91%
55 Puerto Rico Department of Agriculture	1,483	-	1,483	445	1,038	70%
67 Puerto Rico Department of Labor and Human Resources	131,072	-	131,072	76,835	54,237	41%
68 Puerto Rico Labor Relations Board	203	-	203	94	109	54%
69 Puerto Rico Department of Consumer Affairs	873	-	873	567	306	35%
71 Department of Health	75,618	-	75,618	28,829	46,788	62%
78 Department of Housing	11,637	-	11,637	3,502	8,135	70%
81 Department of Education	4,183	-	4,183	182	4,001	96%
87 Department of Recreation and Sports	9,311	-	9,311	279	9,032	97%
95 Mental Health and Drug Addiction Services Administration	2,775	-	2,775	606	2,169	78%
126 Vocational Rehabilitation Administration	355	-	355	-	355	100%
137 Department of Correction and Rehabilitation	9,969	-	9,969	794	9,175	92%
155 State Historic Preservation Office of Puerto Rico	503	-	503	177	326	65%
221 Medical Emergency Corps Bureau	3,506	-	3,506	1,885	1,621	46%
Total - Entities Operating in PRIFAS 7.5	\$ 691,797	\$ 37,231	\$ 729,028	\$ 457,748	\$ 271,279	37%

Puerto Rico Department of Treasury

FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 245,430	\$ -	\$ 245,430	\$ 209,867	\$ 35,563	14%
79 Automobile Accidents Compensation Administration	40,870	(79)	40,790	30,989	9,801	24%
90 Medical Services Administration of Puerto Rico	60,726	-	60,726	60,483	243	0%
119 Department of Economic Development & Commerce	22,348	9,752	32,100	15,279	16,820	52%
162 Public Building Authority	62,945	-	62,945	57,319	5,625	9%
168 Puerto Rico Ports Authority	35,110	25,496	60,606	58,144	2,462	4%
180 Tourism Company	63,421	-	63,421	61,764	1,657	3%
187 Puerto Rico Health Insurance Administration	121,483	-	121,483	160,189	(38,706)	-32%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	38,948	-	38,948	34,467	4,481	12%
235 Puerto Rico Housing Finance Corporation	40,832	-	40,832	5,751	35,081	86%
277 Agricultural Enterprises Development Administration	36,282	-	36,282	18,909	17,373	48%
285 Puerto Rico Integrated Transit Authority	16,741	-	16,741	15,370	1,371	8%
295 Fiscal Agency & Financial Advisory Authority	3,638	-	3,638	57	3,581	98%
303 Convention Center of District Authority	24,365	-	24,365	42,191	(17,825)	-73%
Total - Core Component Units	\$ 813,138	\$ 35,169	\$ 848,306	\$ 770,778	\$ 77,528	9%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 798	\$ 79	\$ 877	\$ 673	\$ 204	23%
22 Office of The Commissioner of Insurance	4,972	-	4,972	3,255	1,718	35%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	6,279	-	6,279	3,297	2,982	47%
82 Institute of Puerto Rican Culture	564	-	564	121	443	79%
105 Industrial Commission	9,732	-	9,732	7,865	1,867	19%
109 Puerto Rico School of Plastic Arts	1,014	-	1,014	657	357	35%
121 Government Board of the 911 Service	9,415	-	9,415	5,051	4,364	46%
138 Institutional Trust of the National Guard of Puerto Rico	3,446	-	3,446	2,343	1,103	32%
161 Puerto Rico Infrastructure Financing Authority	561	-	561	179	382	68%
165 Land Authority of Puerto Rico	5,081	-	5,081	8,906	(3,824)	-75%
167 Integral Development of the "Península de Cantera"	107	-	107	45	62	58%
177 Land Administration of Puerto Rico	4,161	1,921	6,082	2,691	3,391	56%
186 Culebra Conservation and Development Authority	133	-	133	263	(130)	-98%
189 Institute of Forensic Science	218	-	218	-	218	100%
191 Musical Arts Corporation	840	-	840	739	101	12%
192 Fine Arts Center Corporation	1,153	83	1,237	883	354	29%
195 Economic Development Bank of PR	6,250	-	6,250	3,599	2,651	42%
196 Puerto Rico Public Broadcasting Corporation	59	-	59	3,480	(3,421)	-5782%
198 Agricultural Insurance Corporation	1,423	-	1,423	1,738	(314)	-22%
215 Puerto Rico Conservatory of Music Corporation	1,902	-	1,902	1,301	601	32%
236 Innovation Fund for Agricultural Development of Puerto Rico	5,797	-	5,797	1,707	4,089	71%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	800	-	800	150	650	81%
271 Puerto Rico Technology and Innovation Services	4,124	-	4,124	-	4,124	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	923	-	923	1,835	(912)	-99%
288 University of Puerto Rico Comprehensive Cancer Center	24,558	-	24,558	18,230	6,328	26%
293 Center for Diabetes Research, Education, and Medical Services	120	-	120	150	(30)	-25%
298 Public Service Regulatory Board	13,375	-	13,375	6,167	7,208	54%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	168,610	-	168,610	75,341	93,269	55%
311 Puerto Rico Gaming Commission	187,351	-	187,351	143,355	43,996	23%
312 Retirement Board of the Government of Puerto Rico	1,415	-	1,415	-	1,415	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 465,180	\$ 2,084	\$ 467,264	\$ 294,019	\$ 173,245	37%

Puerto Rico Department of Treasury

FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund

By Agency¹

Nov FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
277,234	(9,752)	267,482	150,121	117,361	44%
\$ 277,234	\$ (9,752)	\$ 267,482	\$ 150,121	\$ 117,361	44%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
7,740	-	7,740	6,701	1,039	13%
6,916	-	6,916	-	6,916	100%
\$ 14,655	\$ -	\$ 14,655	\$ 6,701	\$ 7,954	54%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 691,797	\$ 37,231	\$ 729,028	\$ 457,748	\$ 271,279	37%
813,138	35,169	848,306	770,778	77,528	9%
465,180	2,084	467,264	294,019	173,245	37%
277,234	(9,752)	267,482	150,121	117,361	44%
14,655	-	14,655	6,701	7,954	54%
\$ 2,262,004	\$ 64,731	\$ 2,326,735	\$ 1,679,367	\$ 647,369	28%

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
FY26 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund
By Agency¹
For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,377	\$ 272	17%
16 Office of Management and Budget	2,304	669	2,973	1,634	1,339	45%
18 Planning Board	-	1,770	1,770	1,160	610	34%
21 Emergency and Disaster Management Bureau	712	-	712	251	461	65%
23 Puerto Rico Department of State	1,812	(92)	1,720	900	820	48%
24 Puerto Rico Department of Treasury	86,186	226	86,413	71,447	14,966	17%
28 State Elections Commission	2,700	(3)	2,697	2,049	648	24%
30 Human Resources Management & Transformation	1,005	463	1,468	859	609	41%
31 General Services Administration	2,530	2,923	5,453	1,609	3,844	70%
34 Commission of Investigation, Processing and Appeals	44	0	44	37	7	16%
37 Civil Rights Commission	71	-	71	59	12	17%
38 Puerto Rico Department of Justice	13,896	148	14,044	13,038	1,005	7%
40 Puerto Rico Police Bureau	73,320	869	74,189	75,288	(1,099)	-1%
41 Special Investigations Bureau	505	-	505	507	(2)	0%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	8,868	(319)	-4%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,649	93	5%
45 Department of Public Safety	23,063	31	23,094	22,695	399	2%
49 Department of Transportation and Public Works	16,915	4,655	21,569	13,842	7,727	36%
50 Department of Natural and Environmental Resources	13,553	16	13,569	12,520	1,049	8%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	13,525	(9,976)	-281%
60 Office of the Citizen's Ombudsman	334	1	335	337	(2)	-1%
62 Cooperative Development Commission of Puerto Rico	250	0	250	213	38	15%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	5,542	24,402	81%
68 Puerto Rico Labor Relations Board	130	-	130	120	10	7%
69 Puerto Rico Department of Consumer Affairs	1,384	3	1,387	1,174	213	15%
71 Department of Health	59,437	1,595	61,032	42,173	18,859	31%
78 Department of Housing	4,592	(0)	4,592	3,422	1,170	25%
81 Department of Education	254,535	1,623	256,158	134,734	121,424	47%
87 Department of Recreation and Sports	4,974	6	4,980	2,497	2,483	50%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	10,668	2,442	19%
96 Office of the Women's Advocate	445	-	445	386	59	13%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	212	159	43%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,537	777	18%
123 Family and Children Administration	19,683	797	20,480	23,053	(2,573)	-13%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,069	431	29%
126 Vocational Rehabilitation Administration	2,473	34	2,507	2,493	14	1%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	6,958	1,832	21%
137 Department of Correction and Rehabilitation	38,671	280	38,951	31,519	7,432	19%
139 Parole Board	285	(4)	281	238	43	15%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	136	(31)	-30%
152 Elderly and Retired People Advocate Office	317	1	319	170	149	47%
153 Office for People with Disabilities	338	-	338	174	164	49%
155 State Historic Preservation Office of Puerto Rico	381	47	428	716	(289)	-68%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,980	451	13%
231 Office for the Patient's Advocate	174	1	175	160	15	9%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	3,320	(898)	-37%
279 Public Service Appeals Commission	235	2	237	261	(25)	-10%
281 Office of the Election Comptroller	244	(0)	244	243	1	0%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 17,542	\$ 723,037	\$ 521,823	\$ 201,213	28%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 25,039	\$ 24,047	49%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,128	2,030	25%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	17,798	2,941	14%
119 Department of Economic Development & Commerce	8,260	(48)	8,212	4,970	3,242	39%
162 Public Building Authority	13,010	(0)	13,010	16,913	(3,904)	-30%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	17,180	(5,059)	-42%
180 Tourism Company	12,684	-	12,684	4,611	8,073	64%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	78,870	14,969	16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	5,714	2,575	31%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,535	7,325	83%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	929	12,430	93%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	11,278	(903)	-9%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	1,123	2,883	72%
303 Convention Center of District Authority	4,873	102	4,975	6,227	(1,253)	-25%
Total - Core Component Units	\$ 262,173	\$ 5,541	\$ 267,714	\$ 198,317	\$ 69,398	26%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 140	\$ 35	20%
22 Office of The Commissioner of Insurance	994	-	994	809	185	19%
29 Puerto Rico Federal Affairs Administration	269	1	269	234	36	13%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	191	1,065	85%
82 Institute of Puerto Rican Culture	1,746	7	1,753	1,034	718	41%
105 Industrial Commission	1,946	-	1,946	1,704	242	12%
109 Puerto Rico School of Plastic Arts	445	56	501	398	103	21%
121 Government Board of the 911 Service	1,883	-	1,883	824	1,059	56%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	1,100	(410)	-60%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	222	99	31%
165 Land Authority of Puerto Rico	1,016	-	1,016	692	324	32%
167 Integral Development of the "Península de Cantera"	72	(0)	72	51	21	29%
177 Land Administration of Puerto Rico	832	384	1,216	601	615	51%
186 Culebra Conservation and Development Authority	49	-	49	89	(40)	-83%
189 Institute of Forensic Science	2,089	74	2,162	2,341	(179)	-8%
191 Musical Arts Corporation	877	6	882	981	(98)	-11%
192 Fine Arts Center Corporation	586	8	593	539	54	9%
195 Economic Development Bank of PR	1,250	-	1,250	827	423	34%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	774	(507)	-190%
198 Agricultural Insurance Corporation	285	-	285	160	125	44%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	1,017	114	10%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	520	639	55%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	453	(93)	-26%
265 Roosevelt Roads	160	96	256	63	193	75%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	12,662	(3,219)	-34%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	294	2,088	88%
286 Authority of the Port of Ponce	242	0	242	405	(163)	-67%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	5,551	2,178	28%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	103	81	44%
298 Public Service Regulatory Board	3,356	(46)	3,310	1,981	1,329	40%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	(7)	37,653	16,953	20,699	55%
312 Retirement Board of the Government of Puerto Rico	4,987	1,455	6,442	4,202	2,240	35%
329 Office of Socioeconomic Development	479	-	479	216	263	55%
Total - Secondary Component Units	\$ 118,813	\$ 3,355	\$ 122,167	\$ 58,199	\$ 63,968	52%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

OMB and Hacienda Custodies

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

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (23,357)	\$ 45,329	\$ -	\$ 45,329	100%
143,754	5,038	148,792	110,959	37,833	25%
\$ 212,441	\$ (18,319)	\$ 194,121	\$ 110,959	\$ 83,162	43%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	\$ 23	\$ 4,701	\$ 4,808	\$ (107)	-2%
35,853	275	36,128	36,788	(660)	-2%
11,456	30	11,487	12,852	(1,365)	-12%
1,872	0	1,872	224	1,648	88%
46,742	-	46,742	44,719	2,022	4%
846	(0)	846	859	(13)	-2%
299	-	299	282	17	6%
4,320	4,500	8,820	4,061	4,759	54%
4,587	(0)	4,587	4,145	442	10%
242	-	242	229	13	5%
1,630	-	1,630	1,523	107	7%
-	-	-	-	-	-
4,944	-	4,944	4,672	272	6%
\$ 117,467	\$ 4,828	\$ 122,295	\$ 115,160	\$ 7,134	6%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 705,495	\$ 17,542	\$ 723,037	\$ 521,823	\$ 201,213	28%
262,173	5,541	267,714	198,317	69,398	26%
118,813	3,355	122,167	58,199	63,968	52%
212,441	(18,319)	194,121	110,959	83,162	43%
117,467	4,828	122,295	115,160	7,134	6%
\$ 1,416,388	\$ 12,946	\$ 1,429,334	\$ 1,004,459	\$ 424,876	30%

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
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,377	\$ 272	17%
16 Office of Management and Budget	2,200	669	2,868	1,626	1,243	43%
18 Planning Board	-	1,770	1,770	1,160	610	34%
21 Emergency and Disaster Management Bureau	683	-	683	251	432	63%
23 Puerto Rico Department of State	1,413	(113)	1,301	678	622	48%
24 Puerto Rico Department of Treasury	17,950	226	18,176	15,976	2,200	12%
28 State Elections Commission	2,700	(3)	2,697	2,049	648	24%
30 Human Resources Management & Transformation	862	463	1,325	827	498	38%
31 General Services Administration	2,059	131	2,190	1,418	772	35%
34 Commission of Investigation, Processing and Appeals	44	0	44	37	7	16%
37 Civil Rights Commission	71	-	71	59	12	17%
38 Puerto Rico Department of Justice	13,326	148	13,474	12,890	584	4%
40 Puerto Rico Police Bureau	71,745	869	72,614	75,230	(2,616)	-4%
41 Special Investigations Bureau	505	-	505	507	(2)	0%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	8,857	(1,596)	-22%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,649	93	5%
45 Department of Public Safety	23,044	31	23,075	22,695	380	2%
49 Department of Transportation and Public Works	5,624	21	5,645	4,107	1,539	27%
50 Department of Natural and Environmental Resources	9,616	16	9,632	12,140	(2,508)	-26%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	13,436	(10,184)	-313%
60 Office of the Citizen's Ombudsman	334	1	335	337	(2)	-1%
62 Cooperative Development Commission of Puerto Rico	250	0	250	213	38	15%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	3,822	(92)	-2%
68 Puerto Rico Labor Relations Board	89	-	89	96	(7)	-8%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	1,036	177	15%
71 Department of Health	44,314	1,595	45,909	33,884	12,025	26%
78 Department of Housing	2,265	(0)	2,265	2,496	(231)	-10%
81 Department of Education	253,699	1,623	255,322	134,649	120,673	47%
87 Department of Recreation and Sports	3,112	6	3,118	2,410	708	23%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	10,546	2,010	16%
96 Office of the Women's Advocate	445	-	445	386	59	13%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	212	159	43%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,537	777	18%
123 Family and Children Administration	19,683	797	20,480	23,053	(2,573)	-13%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,069	431	29%
126 Vocational Rehabilitation Administration	2,402	34	2,436	2,493	(57)	-2%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	6,958	1,832	21%
137 Department of Correction and Rehabilitation	36,677	280	36,957	31,427	5,530	15%
139 Parole Board	285	(4)	281	238	43	15%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	136	(31)	-30%
152 Elderly and Retired People Advocate Office	317	1	319	170	149	47%
153 Office for People with Disabilities	338	-	338	174	164	49%
155 State Historic Preservation Office of Puerto Rico	280	47	327	652	(325)	-99%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,543	186	7%
231 Office for the Patient's Advocate	174	1	175	160	15	9%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	3,320	(898)	-37%
279 Public Service Appeals Commission	235	2	237	261	(25)	-10%
281 Office of the Election Comptroller	244	(0)	244	243	1	0%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 10,095	\$ 577,231	\$ 443,491	\$ 133,740	23%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	6,996	1,598	19%
119 Department of Economic Development & Commerce	3,791	(1,998)	1,792	1,689	103	6%
162 Public Building Authority	421	(0)	421	-	421	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	59,752	9,791	14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	303	391	56%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	929	5,174	85%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	7,938	(912)	-13%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	1,102	2,177	66%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (1,493)	\$ 98,053	\$ 78,709	\$ 19,344	20%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	1	269	234	36	13%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	7	1,640	1,010	629	38%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	56	299	213	85	29%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	8	208	191	18	8%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	38	12	24%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	18	4	17%
189 Institute of Forensic Science	2,045	74	2,119	2,341	(223)	-11%
191 Musical Arts Corporation	709	6	714	693	22	3%
192 Fine Arts Center Corporation	355	(9)	346	362	(16)	-5%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	255	255	11	244	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	7	751	766	(15)	-2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	453	(93)	-26%
265 Roosevelt Roads	-	96	96	53	43	45%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	12,662	(4,043)	-47%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	294	2,088	88%
286 Authority of the Port of Ponce	58	0	58	36	21	37%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,456	362	13%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	77	83	52%
298 Public Service Regulatory Board	681	(46)	635	431	204	32%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	(7)	183	142	40	22%
312 Retirement Board of the Government of Puerto Rico	4,704	1,455	6,159	4,202	1,957	32%
329 Office of Socioeconomic Development	479	-	479	216	263	55%
Total - Secondary Component Units	\$ 25,776	\$ 2,938	\$ 28,715	\$ 26,968	\$ 1,747	6%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (23,357)	\$ 45,329	\$ -	\$ 45,329	100%
25 Custody of the Department of the Treasury	88,307	6,988	95,296	82,674	12,622	13%
Total - OMB and Hacienda Custodies	\$ 156,994	\$ (16,369)	\$ 140,625	\$ 82,674	\$ 57,951	41%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	4,678	\$ 23	\$ 4,701	\$ 4,808	\$ (107)	-2%
10 The General Court of Justice	34,305	275	34,580	36,013	(1,433)	0
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	12,852	(1,365)	0
106 Public Housing Administration	489	0	489	224	265	1
113 CRIM						
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	46,742	-	46,742	44,719	2,022	0
193 Office of Government Ethics	846	(0)	846	859	(13)	0
200 Special Independent Prosecutor's Panel	299	-	299	282	17	0
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	4,320	4,500	8,820	4,061	4,759	1
212 COSSEC						
220 Correctional Health	4,587	(0)	4,587	4,145	442	0
268 Puerto Rico Institute of Statistics	242	-	242	229	13	0
272 Office of the Inspector General	1,630	-	1,630	1,523	107	0
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,672	272	0
Total - Out of Scope Entities	\$ 114,536	\$ 4,828	\$ 119,364	\$ 114,386	\$ 4,978	4%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 10,095	\$ 577,231	\$ 443,491	\$ 133,740	23%
Core Component Units	99,546	(1,493)	98,053	78,709	19,344	20%
Secondary Component Units	25,776	2,938	28,715	26,968	1,747	6%
OMB and Hacienda Custodies	156,994	(16,369)	140,625	82,674	57,951	41%
Out of Scope Entities	114,536	4,828	119,364	114,386	4,978	4%
Total	\$ 963,987	\$ 0	\$ 963,987	\$ 746,228	\$ 217,759	23%

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

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	8	97	92%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	222	198	47%
24 Puerto Rico Department of Treasury	68,236	-	68,236	55,471	12,766	19%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	32	111	77%
31 General Services Administration	471	2,792	3,263	191	3,072	94%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	149	421	74%
40 Puerto Rico Police Bureau	1,575	-	1,575	58	1,517	96%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	11	1,277	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	4,634	15,924	9,735	6,189	39%
50 Department of Natural and Environmental Resources	3,937	-	3,937	380	3,557	90%
55 Puerto Rico Department of Agriculture	297	-	297	88	208	70%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	1,720	24,494	93%
68 Puerto Rico Labor Relations Board	41	-	41	24	16	40%
69 Puerto Rico Department of Consumer Affairs	175	-	175	138	36	21%
71 Department of Health	15,124	-	15,124	8,289	6,834	45%
78 Department of Housing	2,327	-	2,327	927	1,401	60%
81 Department of Education	837	-	837	86	751	90%
87 Department of Recreation and Sports	1,862	-	1,862	87	1,775	95%
95 Mental Health and Drug Addiction Services Administration	555	-	555	122	433	78%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	71	-	71	-	71	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,994	-	1,994	92	1,902	95%
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	101	-	101	64	36	36%
221 Medical Emergency Corps Bureau	701	-	701	437	265	38%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 7,446	\$ 145,806	\$ 78,332	\$ 67,473	46%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 25,039	\$ 24,047	49%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,128	2,030	25%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	10,802	1,343	11%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	3,281	3,139	49%
162 Public Building Authority	12,589	-	12,589	16,913	(4,324)	-34%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	17,180	(5,059)	-42%
180 Tourism Company	12,684	-	12,684	4,611	8,073	64%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	19,118	5,178	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	5,714	2,075	27%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,232	6,934	85%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	-	7,256	100%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,340	8	0%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	21	707	97%
303 Convention Center of District Authority	4,873	-	4,873	6,227	(1,354)	-28%
Total - Core Component Units	\$ 162,628	\$ 7,034	\$ 169,661	\$ 119,607	\$ 50,054	30%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 140	\$ 35	20%
22 Office of The Commissioner of Insurance	994	-	994	809	185	19%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	191	1,065	85%
82 Institute of Puerto Rican Culture	113	-	113	24	89	79%
105 Industrial Commission	1,946	-	1,946	1,704	242	12%
109 Puerto Rico School of Plastic Arts	203	-	203	185	18	9%
121 Government Board of the 911 Service	1,883	-	1,883	824	1,059	56%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	1,100	(410)	-60%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	31	81	72%
165 Land Authority of Puerto Rico	1,016	-	1,016	692	324	32%
167 Integral Development of the "Península de Cantera"	21	-	21	13	8	39%
177 Land Administration of Puerto Rico	832	384	1,216	601	615	51%
186 Culebra Conservation and Development Authority	27	-	27	71	(44)	-165%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	288	(120)	-71%
192 Fine Arts Center Corporation	231	17	247	177	70	28%
195 Economic Development Bank of PR	1,250	-	1,250	827	423	34%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	763	(751)	-6348%
198 Agricultural Insurance Corporation	285	-	285	160	125	44%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	251	129	34%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	520	639	55%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	10	150	94%
271 Puerto Rico Technology and Innovation Services	825	-	825	-	825	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	185	-	185	369	(184)	-100%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	3,095	1,817	37%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	26	(2)	-8%
298 Public Service Regulatory Board	2,675	-	2,675	1,550	1,125	42%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	-	37,470	16,811	20,659	55%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ 417	\$ 93,453	\$ 31,231	\$ 62,221	67%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
55,447	(1,950)	53,496	28,285	25,211	47%
\$ 55,447	\$ (1,950)	\$ 53,496	\$ 28,285	\$ 25,211	47%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1,547.92	-	1,547.92	774.40	773.52	0.50
1,383.17	-	1,383.17	-	1,383.17	1.00
\$ 2,931	\$ -	\$ 2,931	\$ 774	\$ 2,157	74%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 138,359	\$ 7,446	\$ 145,806	\$ 78,332	\$ 67,473	46%
162,628	7,034	169,661	119,607	50,054	30%
93,036	417	93,453	31,231	62,221	67%
55,447	(1,950)	53,496	28,285	25,211	47%
2,931	-	2,931	774	2,157	74%
\$ 452,401	\$ 12,946	\$ 465,347	\$ 258,230	\$ 207,117	45%

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

FY26 Full Year CapEx Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	(168)	3,192	6	3,186
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	2,838	2,838	364	2,474
31 General Services Administration	1,000	1,450	2,450	22	2,428
38 Puerto Rico Department of Justice	369	(18)	351	-	351
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	6,200	-	6,200	-	6,200
49 Department of Transportation and Public Works	10,000	(500)	9,500	-	9,500
50 Department of Natural and Environmental Resources	1,500	(75)	1,425	-	1,425
60 Office of the Citizen's Ombudsman	220	(11)	209	60	149
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	-	190
71 Department of Health	38,900	-	38,900	-	38,900
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	(1)	26	-	26
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 2,336	\$ 76,573	\$ 453	\$ 76,121
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
168 Puerto Rico Ports Authority	-	61,190	61,190	-	61,190
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
Total - Core Component Units	\$ 6,000	\$ 61,190	\$ 67,190	\$ 1,389	\$ 65,802
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	82	9,608
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	-	1,009
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ (650)	\$ 15,865	\$ 82	\$ 15,783

Puerto Rico Department of Treasury

FY26 Full Year CapEx Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: November-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (8,830)	\$ 34,176	\$ -	\$ 34,176
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ (8,830)	\$ 34,426	\$ 250	\$ 34,176
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	900	8,326
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	7,709	-
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ 8,609	\$ 8,326
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 2,336	\$ 76,573	\$ 453	\$ 76,121
Core Component Units	6,000	61,190	67,190	1,389	65,802
Secondary Component Units	16,515	(650)	15,865	82	15,783
OMB and Hacienda Custodies	43,256	(8,830)	34,426	250	34,176
Out of Scope Entities	17,341	(406)	16,935	8,609	8,326
Total	\$ 157,349	\$ 53,641	\$ 210,990	\$ 10,782	\$ 200,207

Notes:

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

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

Appendix

Puerto Rico Department of Treasury

FY26 Consolidated Budget vs. Monthly Actual Results for Core and Secondary Component Units

By Agency

For the month of: November-25

(figures in \$000s)

		4					5			
	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	YTD Totals	Remaining Balance \$	Balance %	
Core Component Units										
70	State Insurance Fund Corporation	\$ 589,032	\$ 8,523	\$ 8,569	\$ 127,295	\$ 40,442	\$ 25,039	\$ 209,867	\$ 379,165	64%
79	Automobile Accident Compensation Administration	97,897	5,665	5,432	4,766	8,999	6,128	30,989	66,908	68%
90	Administration of Medical Services of Puerto Rico	248,873	17,663	18,505	17,896	21,504	17,798	93,366	155,508	62%
119	Department of Economic Development and Commerce	98,548	3,116	5,158	6,713	5,624	4,970	25,580	72,968	74%
162	Public Buildings Authority	156,114	8,448	11,552	10,206	10,199	16,913	57,319	98,795	63%
168	Ports Authority	145,455	8,594	11,695	10,340	10,335	17,180	58,144	87,311	60%
180	Tourism Company	152,211	464	472	47,825	8,391	4,611	61,764	90,447	59%
187	Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,612	90,637	78,870	479,916	646,157	57%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,370	7,729	7,022	6,631	5,714	34,467	65,007	65%
235	Housing Financing Authority	106,323	824	874	2,397	1,323	1,535	6,954	99,369	93%
277	Administration for the Development of Agricultural Enterprises	160,308	981	921	20,048	10,799	929	33,678	126,630	79%
285	Integrated Transport Authority	124,493	9,473	9,524	8,771	9,894	11,278	48,941	75,552	61%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,074	1,539	1,161	1,185	1,619	1,123	6,626	41,448	86%
303	District Authority of the Convention Center	59,695	4,211	12,120	13,587	6,046	6,227	42,191	17,505	29%
Total - Core Component Units		\$ 3,212,570	\$ 154,529	\$ 283,850	\$ 320,663	\$ 232,443	\$ 198,317	\$ 1,189,802	\$ 2,022,769	63%
Secondary Component Units										
11	Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 673	\$ 1,432	68%
22	Office of The Commissioner of Insurance	11,933	495	653	687	611	809	3,255	8,678	73%
29	Puerto Rico Federal Affairs Administration	3,233	230	243	234	241	234	1,180	2,053	63%
75	Office of the Financial Institutions Commissioner	15,069	663	877	777	790	191	3,297	11,772	78%
82	Institute of Puerto Rican Culture	21,031	690	941	1,000	2,209	1,034	5,875	15,156	72%
105	Industrial Commission	23,356	1,246	1,756	1,507	1,651	1,704	7,865	15,491	66%
109	Puerto Rico School of Plastic Arts	6,017	233	482	356	418	398	1,887	4,130	69%
121	Government Board of the 911 Service	22,597	554	915	824	1,934	824	5,051	17,546	78%
138	Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	1,100	2,343	5,927	72%
161	Puerto Rico Infrastructure Financing Authority	3,846	181	223	204	380	222	1,209	2,637	69%
165	Land Authority of Puerto Rico	12,195	705	786	723	5,999	692	8,906	3,289	27%
167	Integral Development of the "Península de Cantera"	859	38	46	37	36	51	208	651	76%
177	Land Administration of Puerto Rico	14,597	395	478	606	611	601	2,691	11,906	82%
186	Culebra Conservation and Development Authority	583	58	89	41	84	89	362	221	38%
189	Institute of Forensic Science	25,947	1,667	1,729	1,837	1,868	2,341	9,443	16,504	64%
191	Musical Arts Corporation	10,589	789	740	945	959	981	4,413	6,176	58%
192	Fine Arts Center Corporation	7,120	432	466	540	542	539	2,519	4,601	65%
195	Economic Development Bank of PR	14,999	561	715	661	835	827	3,599	11,400	76%
196	Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	714	774	3,535	(330)	-10%
198	Agricultural Insurance Corporation	3,416	411	300	708	159	160	1,738	1,678	49%
215	Puerto Rico Conservatory of Music Corporation	13,580	708	923	1,131	1,005	1,017	4,784	8,795	65%
236	Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	412	520	1,707	12,205	88%
238	Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	68	66	352	749	68%
264	Corporation for the "Caño Martin Peña" Enlace Project	4,329	126	142	179	238	453	1,138	3,191	74%
265	Roosevelt Roads	3,068	96	83	10	233	63	485	2,583	84%
271	Puerto Rico Technology and Innovation Services	113,320	331	5,291	797	4,853	12,662	23,934	89,386	79%
276	Puerto Rico Public Private Partnership Authority	28,590	246	293	374	371	294	1,578	27,012	94%
286	Authority of the Port of Ponce	2,906	242	534	448	425	405	2,056	850	29%
288	University of Puerto Rico Comprehensive Cancer Center	92,756	2,231	4,311	8,804	8,942	5,551	29,839	62,917	68%
293	Center for Diabetes Research, Education, and Medical Services	2,206	82	96	79	106	103	466	1,740	79%
298	Public Service Regulatory Board	39,721	1,241	1,709	2,064	2,531	1,981	9,526	30,195	76%
310	Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	-	75,341	329,324	81%
311	Puerto Rico Gaming Commission	451,834	2,928	57,515	27,154	39,544	16,953	144,094	307,740	68%
312	Retirement Board of the Government of Puerto Rico	77,308	2,877	4,623	2,971	7,404	4,202	22,076	55,232	71%
329	Office of Socioeconomic Development	5,747	194	8	8	979	216	1,404	4,343	76%
Total - Secondary Component Units		\$ 1,466,009	\$ 40,568	\$ 106,766	\$ 77,098	\$ 106,199	\$ 58,199	\$ 388,831	\$ 1,077,179	73%
Core Component Units										
Core Component Units		\$ 3,212,570	\$ 154,529	\$ 283,850	\$ 320,663	\$ 232,443	\$ 198,317	\$ 1,189,802	\$ 2,022,769	63%
Secondary Component Units		1,466,009	40,568	106,766	77,098	106,199	58,199	388,831	1,077,179	73%
Combined Component Units Monthly Actuals		\$ 4,678,580	\$ 195,097	\$ 390,616	\$ 397,761	\$ 338,642	\$ 256,516	\$ 1,578,633	\$ 3,099,947	66%

Non-Compliance List¹
FY26 Expense Reporting

Entity Code	Component Unit	Latest Submission
75	Office of the Financial Institutions Commissioner	Oct-25
277	Adm Des. Empresas Agropecuaria	Oct-25

Notes:

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

Non-Compliance List¹
FY26 Revenues Reporting

Entity Code	Component Unit	Latest Submission
75	Office of the Financial Institutions Commissioner	Oct-25

Notes:

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

FY26 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs

As Recorded and Presented by each Entity

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	Q1	Q2	Q2	FY26
		1	2	3	4	5	
		<u>7/31/2025</u>	<u>8/31/2025</u>	<u>9/30/2025</u>	<u>10/31/2025</u>	<u>11/30/2025</u>	<u>YTD Totals</u>
11	Puerto Rico Traffic and Safety Commission		\$ 45,320				\$ 45,320
22	Office of The Commissioner of Insurance				206	100	306
70	State Insurance Fund Corporation						-
75	OCIF	202	195	195	-		592
79	Automobile Accidents Compensation Administration						-
82	Institute of Puerto Rican Culture	3,465					3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	2,014	1,900	1,806	9,810
105	Industrial Commission	411	425		416	411	1,663
109	School of Plastic Arts	36	36	36	36	36	180
119	Department of Economic Development and Commerce	600	318	322	321		1,561
121	Government Board of the 911 Service		23		47	23	93
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3		13
161	Puerto Rico Infrastructure Financing Authority						-
162	Public Building Authority					6,285	6,285
165	Land Authority of Puerto Rico						-
166	Industrial Development Company		1198	1,159	1,155	1,155	4,667
168	Puerto Rico Ports Authority	2,103	2,055				4,158
177	Land Administration of Puerto Rico			206	201	201	608
180	Tourism Company of Puerto Rico						-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	190
186	Culebra Conservation and Development Authority	2					2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	159	805
191	Musical Arts Corporation	37	29	44	36	62	208
192	Fine Arts Center Corporation	50	50	50	50	50	250
195	Economic Development Bank of PR	154	156	154	151	152	767
198	Agricultural Insurance Corporation	15	15	15	15		60
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	202
235	Puerto Rico Housing Finance Authority						-
236	Innovation Fund for Agricultural Development of Puerto Rico		7	15	7	7	36
277	Agricultural Enterprises Development Administration			3,066			3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,145	5,725
295	Fiscal Agency & Financial Advisory Authority						-
298	Public Service Regulatory Board	5,299					5,299
311	Puerto Rico Gaming Commission						-
312	Government Employees and Judiciary Retirement System	1,772	2,560	1,248	3,448	911	9,939
		<u>\$ 17,649</u>	<u>\$ 55,753</u>	<u>\$ 9,913</u>	<u>\$ 9,374</u>	<u>\$ 12,582</u>	<u>\$ 105,270</u>