

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 Martin 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 a 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 | Expense Budget | FY26 Certified Budget | | YTD Budget | YTD Actuals | Variance | |
|--|----------------------|--------------------------------------|----------------------|---------------------|---------------------|------------------------------|-----------------------------|
| | | Adjustments & Revisions ¹ | Revised Budget | | | (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 | 151,569 | 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 | FY26 Certified Budget | | | Actual | | Variance | |
|---|-----------------------|--------------------------------------|----------------------|---------------------|-------------------|------------------------------|-----------------------------|
| | Expense Budget | Adjustments & Revisions ¹ | Revised Budget | Monthly Budget | Monthly Actuals | (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) |

| | Revised Budget | YTD Budget | YTD Total Revenue | Over / (Under) Performance |
|--|---------------------|-------------------|---------------------|----------------------------|
| 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)

| Secondary Component Units | Revised Budget | YTD Budget | YTD Total Revenue | Over / (Under) Performance |
|---|---------------------|-------------------|-------------------|----------------------------|
| 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 | Revised Budget | YTD Budget | YTD Total Revenue | Over / (Under) Performance |
|---|-------------------|-------------------|-------------------|----------------------------|
| 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 | Revised Budget | YTD Budget | YTD Total Revenue | Over / (Under) Performance |
|---|------------------|------------------|-------------------|----------------------------|
| 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 | Revised Budget | YTD Budget | YTD Total Revenue | Over / (Under) Performance |
|----------------------------------|---------------------|---------------------|---------------------|----------------------------|
| 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 & Revisions² | 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 Budget³

| | | | | | |
|-------------------------------------|---------------------|------------------|---------------------|---------------------|-------------------|
| 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|---------------------|--------------------------------------|---------------------|---------------------|---------------------|
| 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 |
| 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)

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|-------------------------|------------------------------------|-----------------------|----------------------------|--------------------------|
| OMB and Hacienda Custodies | | | | | |
| 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 |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|--|-------------------------|------------------------------------|-----------------------|----------------------------|--------------------------|
| Out of Scope Entities | | | | | |
| 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 |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|----------------------------------|-------------------------|------------------------------------|-----------------------|----------------------------|--------------------------|
| Recap | | | | | |
| 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|---------------------|--------------------------------------|---------------------|---------------------|---------------------|
| 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)

| Core Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|--|---------------------|-------------------------|---------------------|---------------------|-------------------|
| 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 |

| Secondary Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|-------------------|-------------------------|-------------------|---------------------|-------------------|
| 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|---------------------|--------------------------------------|---------------------|---------------------|---------------------|
| 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 | - | 6,832,000 | 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 | \$ - | \$ (190) | \$ 589,032 | \$ 209,867 | \$ 379,165 |
| 79 Automobile Accidents Compensation Administration | 98,087 | | | 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 |
| 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 Canterbury" | 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)

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|---|-------------------|-------------------------|-------------------|---------------------|-------------------|
| OMB and Hacienda Custodies | | | | | |
| 17 Custody of the Office of Management and Budget | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 Custody of the Department of the Treasury | \$ 665,362 | \$ (23,405) | \$ 641,957 | \$ 150,121 | \$ 491,836 |
| Total - OMB and Hacienda Custodies | \$ 665,362 | \$ (23,405) | \$ 641,957 | \$ 150,121 | \$ 491,836 |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|--------------------------------------|------------------|-------------------------|------------------|---------------------|-------------------|
| Out of Scope Entities | | | | | |
| 10 The General Court of Justice | \$ 18,575 | \$ - | \$ 18,575 | \$ 6,701 | \$ 11,874 |
| 106 Public Housing Administration | \$ 16,598 | \$ - | \$ 16,598 | \$ - | \$ 16,598 |
| Total - Out of Scope Entities | \$ 35,173 | \$ - | \$ 35,173 | \$ 6,701 | \$ 28,472 |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | Remaining Balance |
|----------------------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|
| Recap | | | | | |
| Entities Operating in PRIFAS 7.5 | \$ 1,660,312 | \$ 89,354 | \$ 1,749,666 | \$ 457,748 | \$ 1,291,918 |
| Core Component Units | \$ 1,951,530 | \$ 84,405 | \$ 2,035,935 | \$ 770,778 | \$ 1,265,157 |
| Secondary Component Units | \$ 1,116,433 | \$ 5,000 | \$ 1,121,433 | \$ 294,019 | \$ 827,415 |
| OMB and Hacienda Custodies | \$ 665,362 | \$ (23,405) | \$ 641,957 | \$ 150,121 | \$ 491,836 |
| Out of Scope Entities | \$ 35,173 | \$ - | \$ 35,173 | \$ 6,701 | \$ 28,472 |
| Total | \$ 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 reprogramming 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|---------------------|--------------------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| 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)

| Core Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|---------------------|-------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| 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% |

| Secondary Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|-------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| 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)

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------------|------------------------------------|-----------------------|----------------------------|-------------------------------------|------------------------------------|
| OMB and Hacienda Custodies | | | | | | |
| 17 Custody of the Office of Management and Budget | \$ 343,434 | \$ (116,786) | \$ 226,647 | \$ - | \$ 226,647 | 100% |
| 25 Custody of the Department of the Treasury | 718,771 | 25,189 | 836,214 | 717,810 | 118,404 | 14% |
| Total - OMB and Hacienda Custodies | \$ 1,062,205 | \$ (91,597) | \$ 1,062,861 | \$ 717,810 | \$ 345,051 | 32% |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------------|------------------------------------|-----------------------|----------------------------|-------------------------------------|------------------------------------|
| Out of Scope Entities | | | | | | |
| 8 Office of the Comptroller | \$ 23,390 | \$ 114 | \$ 23,503 | \$ 22,872 | \$ 631 | 3% |
| 10 The General Court of Justice | 179,263 | 1,375 | 180,638 | 183,679 | (3,040) | -2% |
| 100 Legislative Assembly of the Commonwealth | 57,282 | 152 | 57,435 | 70,933 | (13,499) | -24% |
| 106 Public Housing Administration | 9,359 | 0 | 9,359 | 1,138 | 8,221 | 88% |
| 176 University of Puerto Rico | 233,708 | - | 233,708 | 219,817 | 13,890 | 6% |
| 193 Office of Government Ethics | 4,229 | (1) | 4,228 | 4,039 | 189 | 4% |
| 200 Special Independent Prosecutor's Panel | 1,495 | - | 1,495 | 1,427 | 68 | 5% |
| 208 Contributions to the Municipalities | 21,600 | 22,500 | 44,100 | 74,822 | (30,722) | -70% |
| 220 Correctional Health | 22,933 | (0) | 22,933 | 23,183 | (250) | -1% |
| 268 Puerto Rico Institute of Statistics | 1,208 | - | 1,208 | 1,152 | 57 | 5% |
| 272 Office of the Inspector General | 8,148 | - | 8,148 | 7,747 | 401 | 5% |
| 289 Energy Commission | - | - | - | - | - | - |
| 297 Financial Oversight and Management Board for Puerto Rico | 24,718 | - | 24,718 | 23,655 | 1,063 | 4% |
| Total - Out of Scope Entities | \$ 587,333 | \$ 24,140 | \$ 611,473 | \$ 634,465 | \$ (22,991) | -4% |

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|-------------------------|------------------------------------|-----------------------|----------------------------|-------------------------------------|------------------------------------|
| Recap | | | | | | |
| Entities Operating in PRIFAS 7.5 | \$ 3,527,475 | \$ 87,708 | \$ 3,615,183 | \$ 2,707,179 | \$ 908,004 | 25% |
| Core Component Units | 1,310,865 | 27,706 | 1,338,571 | 1,189,802 | 148,769 | 11% |
| Secondary Component Units | 594,063 | 16,775 | 610,837 | 388,831 | 222,006 | 36% |
| OMB and Hacienda Custodies | 1,154,459 | (91,597) | 1,062,861 | 717,810 | 345,051 | 32% |
| Out of Scope Entities | 587,333 | 24,140 | 611,473 | 634,465 | (22,991) | -4% |
| Total | \$ 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 reprogramming 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|---------------------|--------------------------------------|---------------------|---------------------|------------------------------|-----------------------------|
| 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% |
| 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)

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------------|------------------------------------|-----------------------|----------------------------|-------------------------------------|------------------------------------|
| OMB and Hacienda Custodies | | | | | | |
| 17 Custody of the Office of Management and Budget | \$ 343,434 | \$ (116,786) | \$ 226,647 | \$ - | \$ 226,647 | 100% |
| 25 Custody of the Department of the Treasury | \$ 533,791 | \$ 34,941 | \$ 568,732 | \$ 567,690 | \$ 1,042 | 0% |
| Total - OMB and Hacienda Custodies | \$ 877,225 | \$ (81,845) | \$ 795,379 | \$ 567,690 | \$ 227,690 | 29% |
| Out of Scope Entities | | | | | | |
| 8 Office of the Comptroller | \$ 23,390 | \$ 114 | \$ 23,503 | \$ 22,872 | \$ 631 | 3% |
| 10 The General Court of Justice | \$ 171,524 | \$ 1,375 | \$ 172,899 | \$ 176,978 | \$ (4,079) | -2% |
| 100 Legislative Assembly of the Commonwealth | \$ 57,282 | \$ 152 | \$ 57,435 | \$ 70,933 | \$ (13,499) | -24% |
| 106 Public Housing Administration | \$ 2,443 | \$ 0 | \$ 2,443 | \$ 1,138 | \$ 1,305 | 53% |
| 176 University of Puerto Rico | \$ 233,708 | \$ - | \$ 233,708 | \$ 219,817 | \$ 13,890 | 6% |
| 193 Office of Government Ethics | \$ 4,229 | \$ (1) | \$ 4,228 | \$ 4,039 | \$ 189 | 4% |
| 200 Special Independent Prosecutor's Panel | \$ 1,495 | \$ - | \$ 1,495 | \$ 1,427 | \$ 68 | 5% |
| 208 Contributions to the Municipalities | \$ 21,600 | \$ 22,500 | \$ 44,100 | \$ 74,822 | \$ (30,722) | -70% |
| 220 Correctional Health | \$ 22,933 | \$ (0) | \$ 22,933 | \$ 23,183 | \$ (250) | -1% |
| 268 Puerto Rico Institute of Statistics | \$ 1,208 | \$ - | \$ 1,208 | \$ 1,152 | \$ 57 | 5% |
| 272 Office of the Inspector General | \$ 8,148 | \$ - | \$ 8,148 | \$ 7,747 | \$ 401 | 5% |
| 289 Energy Commission | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 297 Financial Oversight and Management Board for Puerto Rico | \$ 24,718 | \$ - | \$ 24,718 | \$ 23,655 | \$ 1,063 | 4% |
| Total - Out of Scope Entities | \$ 572,678 | \$ 24,140 | \$ 596,818 | \$ 627,764 | \$ (30,946) | -5% |
| Recap | | | | | | |
| Entities Operating in PRIFAS 7.5 | \$ 2,835,678 | \$ 50,477 | \$ 2,886,155 | \$ 2,249,431 | \$ 636,724 | 22% |
| Core Component Units | \$ 497,728 | \$ (7,463) | \$ 490,265 | \$ 419,024 | \$ 71,241 | 15% |
| Secondary Component Units | \$ 128,882 | \$ 14,691 | \$ 143,573 | \$ 94,812 | \$ 48,761 | 34% |
| OMB and Hacienda Custodies | \$ 877,225 | \$ (81,845) | \$ 795,379 | \$ 567,690 | \$ 227,690 | 29% |
| Out of Scope Entities | \$ 572,678 | \$ 24,140 | \$ 596,818 | \$ 627,764 | \$ (30,946) | -5% |
| Total | \$ 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|--------------------------------------|-------------------|---------------------|------------------------------|-----------------------------|
| 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% |
| 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)

| | Certified Budget | Adjustments & Revisions | Revised Budget | YTD Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------------|------------------------------------|-----------------------|----------------------------|-------------------------------------|------------------------------------|
| OMB and Hacienda Custodies | | | | | | |
| 17 Custody of the Office of Management and Budget | \$ - | \$ - | \$ - | \$ - | \$ - | 44% |
| 25 Custody of the Department of the Treasury | \$ 277,234 | \$ (9,752) | \$ 267,482 | \$ 150,121 | \$ 117,361 | 44% |
| Total - OMB and Hacienda Custodies | \$ 277,234 | \$ (9,752) | \$ 267,482 | \$ 150,121 | \$ 117,361 | 44% |
| Out of Scope Entities | | | | | | |
| 10 The General Court of Justice | \$ 7,740 | \$ - | \$ 7,740 | \$ 6,701 | \$ 1,039 | 13% |
| 106 Public Housing Administration | \$ 6,916 | \$ - | \$ 6,916 | \$ - | \$ 6,916 | 100% |
| Total - Out of Scope Entities | \$ 14,655 | \$ - | \$ 14,655 | \$ 6,701 | \$ 7,954 | 54% |
| Recap | | | | | | |
| Entities Operating in PRIFAS 7.5 | \$ 691,797 | \$ 37,231 | \$ 729,028 | \$ 457,748 | \$ 271,279 | 37% |
| Core Component Units | \$ 813,138 | \$ 35,169 | \$ 848,306 | \$ 770,778 | \$ 77,528 | 9% |
| Secondary Component Units | \$ 465,180 | \$ 2,084 | \$ 467,264 | \$ 294,019 | \$ 173,245 | 37% |
| OMB and Hacienda Custodies | \$ 277,234 | \$ (9,752) | \$ 267,482 | \$ 150,121 | \$ 117,361 | 44% |
| Out of Scope Entities | \$ 14,655 | \$ - | \$ 14,655 | \$ 6,701 | \$ 7,954 | 54% |
| Total | \$ 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|--------------------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| 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% |
| 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 Martín 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)

| | 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 | 143,754 | 5,038 | 148,792 | 110,959 | 37,833 | 25% |
| Total - OMB and Hacienda Custodies | \$ 212,441 | \$ (18,319) | \$ 194,121 | \$ 110,959 | \$ 83,162 | 43% |

| | 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 | 35,853 | 275 | 36,128 | 36,788 | (660) | -2% |
| 100 Legislative Assembly of the Commonwealth | 11,456 | 30 | 11,487 | 12,852 | (1,365) | -12% |
| 106 Public Housing Administration | 1,872 | 0 | 1,872 | 224 | 1,648 | 88% |
| 176 University of Puerto Rico | 46,742 | - | 46,742 | 44,719 | 2,022 | 4% |
| 193 Office of Government Ethics | 846 | (0) | 846 | 859 | (13) | -2% |
| 200 Special Independent Prosecutor's Panel | 299 | - | 299 | 282 | 17 | 6% |
| 208 Contributions to the Municipalities | 4,320 | 4,500 | 8,820 | 4,061 | 4,759 | 54% |
| 220 Correctional Health | 4,587 | (0) | 4,587 | 4,145 | 442 | 10% |
| 268 Puerto Rico Institute of Statistics | 242 | - | 242 | 229 | 13 | 5% |
| 272 Office of the Inspector General | 1,630 | - | 1,630 | 1,523 | 107 | 7% |
| 289 Energy Commission | - | - | - | - | - | - |
| 297 Financial Oversight and Management Board for Puerto Rico | 4,944 | - | 4,944 | 4,672 | 272 | 6% |
| Total - Out of Scope Entities | \$ 117,467 | \$ 4,828 | \$ 122,295 | \$ 115,160 | \$ 7,134 | 6% |

| | Certified Budget | Adjustments & Revisions | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|----------------------------------|-------------------------|------------------------------------|-----------------------|--------------------------------|-------------------------------------|------------------------------------|
| Recap | | | | | | |
| Entities Operating in PRIFAS 7.5 | \$ 705,495 | \$ 17,542 | \$ 723,037 | \$ 521,823 | \$ 201,213 | 28% |
| Core Component Units | 262,173 | 5,541 | 267,714 | 198,317 | 69,398 | 26% |
| Secondary Component Units | 118,813 | 3,355 | 122,167 | 58,199 | 63,968 | 52% |
| OMB and Hacienda Custodies | 212,441 | (18,319) | 194,121 | 110,959 | 83,162 | 43% |
| Out of Scope Entities | 117,467 | 4,828 | 122,295 | 115,160 | 7,134 | 6% |
| Total | \$ 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|--------------------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| 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% |
| 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% |
| 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)

| Entities Operating in PRIFAS 7.5 | Certified Budget | Adjustments & Revisions ² | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|-------------------|--------------------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| 15 Office of the Governor | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 16 Office of Management and Budget | 105 | - | 105 | 8 | 97 | 92% |
| 18 Planning Board | - | - | - | - | - | - |
| 21 Emergency and Disaster ManagementBureau | 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)

| Core Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|--|-------------------|-------------------------|-------------------|-------------------------|------------------------------|-----------------------------|
| 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% |

| Secondary Component Units | Certified Budget | Adjustments & Revisions | Revised Budget | Monthly Actual Expenses | (Unfavorable) / Favorable \$ | (Unfavorable) / Favorable % |
|---|------------------|-------------------------|------------------|-------------------------|------------------------------|-----------------------------|
| 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 Martín 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% |
| Total - OMB and Hacienda Custodies | \$ 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 |
| Total - Out of Scope Entities | \$ 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% |
| Total | \$ 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 & Revisions² | 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 | 0 | \$ 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 | 0 | \$ 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 reprogramming 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 Martín 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 | | | | | | | | | | | | | | | | |
| 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

| Code: | Entity: | Q1 | Q1 | Q1 | Q2 | Q2 | FY26 |
|--------------|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| | | 7/31/2025 | 8/31/2025 | 9/30/2025 | 10/31/2025 | 11/30/2025 | |
| 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 |
| | | \$ 17,649 | \$ 55,753 | \$ 9,913 | \$ 9,374 | \$ 12,582 | \$ 105,270 |