

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*

Aug FY26 YTD

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Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Aug FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 326,292	\$ 354,489	\$ 28,197	8.6%
2 Corporate Income Taxes	243,929	226,350	(17,578)	-7.2%
3 Sales & Use Taxes	256,159	278,376	22,217	8.7%
4 Act 154 Collections	22,440	15,989	(6,451)	-28.7%
5 Non-Resident Withholdings	141,259	200,158	58,899	41.7%
6 Alcoholic Beverages	51,005	44,058	(6,947)	-13.6%
7 Cigarettes	17,734	21,073	3,340	18.8%
8 Motor Vehicles	130,852	96,420	(34,432)	-26.3%
9 Excises on Off-Shore Shipment Rum	46,642	60,859	14,217	30.5%
10 Partnerships	19,077	11,993	(7,084)	-37.1%
11 Petroleum Products	78,818	77,285	(1,533)	-1.9%
12 Other Excise Taxes	16,717	30,170	13,453	80.5%
13 Other General Fund Revenue	80,037	86,228	6,191	7.7%
14 Other Tax Revenue	58,565	54,490	(4,075)	-7.0%
Total General Fund Revenue	\$ 1,489,526	\$ 1,557,941	\$ 68,414	5%

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

Aug FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	609,593	\$ 417,216	\$ 192,377	32%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$139.8M. Additionally, \$25.9M remains under the Custody of OMB, pending disbursement to various agencies.
2 Facilities	79,117	68,750	10,367	13%	Largely due to delayed disbursements from the Department of Education, amounting to \$25.4M.
3 Purchased Services	93,837	42,014	51,823	55%	Variances are primarily due to the timing of disbursements, driven by delayed invoicing from vendors across various agencies at the beginning of the fiscal year. The most significant variances include: Department of Correction and Rehabilitation for \$9.7M, Custody of OMB for \$9.2M, Department of Education for \$9M, General Court of Justice for \$7.7M, and Department of Health for \$5.4M.
4 Donations and Subsidies	54,403	32,628	21,775	40%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$18.3M. Additionally, timing disbursements of \$7.8M under the Custody of OMB.
5 Transportation	18,617	864	17,753	95%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$15.9M.
6 Professional Services	93,000	17,216	75,785	81%	Variances are primarily attributed to the timing of disbursements, influenced by delayed invoicing from vendors and the early availability of funds at the beginning of the fiscal year. The most significant variances include: Department of Education for \$22.9M, Custody of the Department of the Treasury for \$10.8M, Puerto Rico Department of Treasury for \$6.9M, Department of Health for \$4.4M, and Medical Services Administration of Puerto Rico for \$3.7M.
7 Other Operating	36,845	19,585	17,260	47%	Variances are primarily the result of disbursement timing differences at the beginning of the fiscal year. The most significant variances include: Puerto Rico Technology and Innovation Services for \$4.8M, Agricultural Enterprises Development Administration for \$3M, Custody of OMB for \$2.4M, Department of Education for \$2.1M, Puerto Rico Police Bureau for \$2M and Mental Health and Drug Addiction Services Administration for \$1.5M.
8 Capital Expenditures	25,916	-	25,916	100%	No expenses were reported for the current month, primarily due to delays in capital expenditure projects at the beginning of fiscal year 2026, as well as various approved extensions granted before June 2025 for prior year funds.
9 Payments of current & prior period obligations	151,001	150,999	1	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The balance corresponds to funds under the custody of the Treasury related to CVIs, which are scheduled for disbursement no later than November 1, 2025.
10 Materials and Supplies	12,663	6,254	6,409	51%	Variances are primarily the result of disbursement timing differences at the beginning of the fiscal year. The most significant variances include: Department of Education for \$2.5M, Department of Health for \$1.1M, Puerto Rico Police Bureau for \$894K, and Department of Correction and Rehabilitation for \$571K.
11 Equipment Purchases	6,672	505	6,167	92%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$2.2M, Puerto Rico Department of Treasury for \$636K, Puerto Rico Police Bureau for \$512K, Department of Correction and Rehabilitation for \$474K, and The General Court of Justice amounting \$436K.
12 Media and Advertisements	752	62	690	92%	Variances are primarily attributed to disbursement timing differences and expected low utilization, as this reflects the first month of the fiscal year. Notable variances include: Puerto Rico Technology and Innovation Services for \$150K, Administration for Socioeconomic Development of the Family for \$93K, Department of Health for \$74K, and Office of the Governor for \$70K.
13 Social Wellbeing for Puerto Rico	315,089	328,882	(13,793)	-4%	Variance is driven by early disbursements in health insurance by the Puerto Rico Health Insurance Administration totaling (\$24.7M) and contribution to the Municipalities for (\$12.9M). This is partially offset by \$28.8M under the Custody of OMB, pending disbursement to various agencies.
14 Appropriations to non-governmental entities	28,434	11,611	16,823	59%	Primarily due to delayed reporting of actual results by the Department of Education totaling 8.3M and ADEA totaling \$5.8M.
30 PayGo	343,928	332,629	11,299	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	46,913	67,834	(20,921)	-45%	The variance includes an early disbursement of (\$42.6M) from the Department of the Treasury to cover the pension payments for employees of the Puerto Rico Electric Power Authority (PREPA). This is partially offset by \$15.8M yet to be disbursed from the Custody of OMB to various agencies.
82 Federal Fund Matching	25,807	4,584	21,223	82%	Primary due to \$16.1M under the Custody of OMB, pending disbursement to various agencies.
89 Prior Period Debts	819	3,095	(2,276)	-278%	Primarily driven by early disbursements related to prior period debts in the Department of Health, totaling (\$2.3M).
98 Budgetary Reserve	34,904	-	34,904	100%	Funds will be fully disbursed in April 2026 (Q4), as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 1,978,308	\$ 1,504,726	\$ 473,582	24%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	11,328	-	11,328	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	16,991	-	16,991	100.0%	
Subtotal Non-Governmental	\$ 28,319	\$ -	\$ 28,319	100%	
Total General Fund Expenditures	\$ 2,006,627	\$ 1,504,726	\$ 501,901	25%	

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 Expense vs. Actuals
Aug FY26 YTD
By Concept

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (94,722)	\$ 3,657,558	\$ 609,593	\$ 417,216	\$ 192,377	32%
2 Facilities	490,504	(15,801)	474,703	79,117	68,750	10,367	13%
3 Purchased Services	572,820	(9,800)	563,020	93,837	42,014	51,823	55%
4 Donations and Subsidies	334,181	(7,763)	326,418	54,403	32,628	21,775	40%
5 Transportation	113,792	(2,092)	111,700	18,617	864	17,753	95%
6 Professional Services	575,893	(17,892)	558,001	93,000	17,216	75,785	81%
7 Other Operating	229,417	(8,349)	221,068	36,845	19,585	17,260	47%
8 Capital Expenditures	157,349	(1,853)	155,496	25,916	-	25,916	100%
9 Payments of current & prior period obligations	991,017	-	991,017	151,001	150,999	1	0%
10 Materials and Supplies	77,444	(1,466)	75,978	12,663	6,254	6,409	51%
11 Equipment Purchases	41,533	(1,503)	40,030	6,672	505	6,167	92%
12 Media and Advertisements	4,706	(195)	4,511	752	62	690	92%
13 Social Wellbeing for Puerto Rico	1,923,493	(32,961)	1,890,532	315,089	328,882	(13,793)	-4%
14 Appropriations to non-governmental entities	1,146,700	(5,553)	1,141,147	28,434	11,611	16,823	59%
30 PayGo	2,063,566	-	2,063,566	343,928	332,629	11,299	3%
81 Undistributed Appropriations	289,889	(8,412)	281,477	46,913	67,834	(20,921)	-45%
82 Federal Fund Matching	155,865	(1,022)	154,843	25,807	4,584	21,223	82%
89 Prior Period Debts	4,953	(41)	4,912	819	3,095	(2,276)	-278%
98 Budgetary Reserve	-	209,424	209,424	34,904	-	34,904	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 0	\$ 12,925,402	\$ 1,978,308	\$ 1,504,726	\$ 473,582	24%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	67,965	-	67,965	11,328	-	11,328	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	16,991	-	16,991	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 28,319	\$ -	\$ 28,319	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 2,006,627	\$ 1,504,726	\$ 501,901	25%

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: August-25
Period: 2

(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	\$ (94,722)	\$ 3,657,558	\$ 304,797	\$ 195,508	\$ 109,289	36%
2 Facilities	490,504	(15,801)	474,703	39,559	3,878	35,681	90%
3 Purchased Services	572,820	(9,800)	563,020	46,918	27,918	19,001	40%
4 Donations and Subsidies	334,181	(7,763)	326,418	27,202	32,409	(5,207)	-19%
5 Transportation	113,792	(2,092)	111,700	9,308	529	8,779	94%
6 Professional Services	575,893	(17,892)	558,001	46,500	15,983	30,517	66%
7 Other Operating	229,417	(8,349)	221,068	18,422	18,785	(362)	-2%
8 Capital Expenditures	157,349	(1,853)	155,496	12,958	-	12,958	100%
9 Payments of current & prior period obligations	991,017	-	991,017	50,334	50,333	0	0%
10 Materials and Supplies	77,444	(1,466)	75,978	6,331	3,211	3,120	49%
11 Equipment Purchases	41,533	(1,503)	40,030	3,336	158	3,177	95%
12 Media and Advertisements	4,706	(195)	4,511	376	43	333	89%
13 Social Wellbeing for Puerto Rico	1,923,493	(32,961)	1,890,532	157,544	190,377	(32,833)	-21%
14 Appropriations to non-governmental entities	1,146,700	(5,553)	1,141,147	14,217	8,898	5,319	37%
30 PayGo	2,063,566	-	2,063,566	171,964	163,435	8,529	5%
81 Undistributed Appropriations	289,889	(8,412)	281,477	23,456	34,486	(11,030)	-47%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	2,473	10,431	81%
89 Prior Period Debts	4,953	(41)	4,912	409	1,435	(1,025)	-250%
98 Budgetary Reserve	-	209,424	209,424	17,452	-	17,452	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 0	\$ 12,925,402	\$ 963,987	\$ 749,858	\$ 214,130	22%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	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	\$ 0	\$ 13,095,315	\$ 978,147	\$ 749,858	\$ 228,289	23%

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

Aug 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	209	504	295
18 Planning Board	-	-	48	48
21 Emergency and Disaster Management Bureau	347	58	-	(58)
23 Puerto Rico Department of State	4,790	798	1,325	526
24 Puerto Rico Department of Treasury	818,835	136,473	143,968	7,495
30 Human Resources Management & Transformation	1,716	286	661	375
31 General Services Administration	5,655	943	1,666	723
38 Puerto Rico Department of Justice	6,832	1,139	2,722	1,583
40 Puerto Rico Police Bureau	18,899	3,150	574	(2,576)
42 Puerto Rico Fire Department Bureau	15,460	2,577	753	(1,824)
45 Department of Public Safety	227	38	-	(38)
49 Department of Transportation and Public Works	135,484	22,581	6,188	(16,392)
50 Department of Natural and Environmental Resources	47,246	7,874	6,105	(1,770)
55 Puerto Rico Department of Agriculture	3,558	593	1,529	936
67 Puerto Rico Department of Labor and Human Resources	314,572	52,429	52,568	140
68 Puerto Rico Labor Relations Board	487	81	440	359
69 Puerto Rico Department of Consumer Affairs	2,095	349	218	(131)
71 Department of Health	181,482	30,247	14,425	(15,822)
78 Department of Housing	27,929	4,655	1	(4,654)
81 Department of Education	10,039	1,673	770	(903)
87 Department of Recreation and Sports	22,347	3,725	485	(3,240)
95 Mental Health and Drug Addiction Services Administration	6,659	1,110	615	(495)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
126 Vocational Rehabilitation Administration	851	142	3	(139)
137 Department of Correction and Rehabilitation	23,925	3,988	1,648	(2,339)
155 State Historic Preservation Office of Puerto Rico	1,207	201	156	(46)
221 Medical Emergency Bureau	8,415	1,403	154	(1,249)
281 Office of the Election Comptroller	-	-	4	4
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 276,719	\$ 237,528	\$ (39,191)
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 98,172	\$ 236,633	\$ 138,461
79 Automobile Accidents Compensation Administration	98,087	16,348	15,804	(544)
90 Medical Services Administration of Puerto Rico	145,742	24,290	22,430	(1,860)
119 Department of Economic Development & Commerce	53,634	8,939	10,552	1,613
162 Public Building Authority	151,067	25,178	16,379	(8,799)
168 Puerto Rico Ports Authority	84,265	14,044	15,563	1,519
180 Tourism Company	152,211	25,369	31,422	6,054
187 Puerto Rico Health Insurance Administration	291,559	48,593	104,283	55,690
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	15,579	14,950	(629)
235 Puerto Rico Housing Finance Corporation	97,997	16,333	3,817	(12,516)
277 Agricultural Enterprises Development Administration	87,077	14,513	12,452	(2,061)
285 Puerto Rico Integrated Transit Authority	40,178	6,696	2,456	(4,240)
295 Fiscal Agency & Financial Advisory Authority	8,730	1,455	1,086	(369)
303 Convention Center of District Authority	58,477	9,746	67,064	57,317
Total - Core Component Units	\$ 1,951,530	\$ 325,255	\$ 554,893	\$ 229,638

Puerto Rico Department of Treasury

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

By Agency

Aug FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 319	\$ 1,175	\$ 856
22 Office of The Commissioner of Insurance	11,933	1,989	1,219	(770)
75 Office of the Financial Institutions Commissioner	15,069	2,512	13,763	11,252
82 Institute of Puerto Rican Culture	1,353	226	1,043	818
105 Industrial Commission	23,356	3,893	27,063	23,171
109 Puerto Rico School of Plastic Arts	2,434	406	197	(209)
121 Government Board of the 911 Service	22,597	3,766	4,509	742
138 Institutional Trust of the National Guard of Puerto Rico	8,270	1,378	1,229	(149)
161 Puerto Rico Infrastructure Financing Authority	1,346	224	2,519	2,295
165 Land Authority of Puerto Rico	12,195	2,033	1,359	(674)
167 Integral Development of the "Península de Cantera"	257	43	-	(43)
177 Land Administration of Puerto Rico	9,987	1,665	3,919	2,255
186 Culebra Conservation and Development Authority	319	53	145	92
189 Institute of Forensic Science	523	87	-	(87)
191 Musical Arts Corporation	2,016	336	302	(34)
192 Fine Arts Center Corporation	2,768	461	528	67
195 Economic Development Bank of PR	14,999	2,500	852	(1,648)
196 Puerto Rico Public Broadcasting Corporation	142	24	588	564
198 Agricultural Insurance Corporation	3,416	569	-	(569)
215 Puerto Rico Conservatory of Music Corporation	4,565	761	588	(173)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	2,319	1,566	(753)
265 Roosevelt Roads	1,920	320	136	(184)
271 Puerto Rico Technology and Innovation Services	9,897	1,650	-	(1,650)
286 Authority of the Port of Ponce	2,215	369	704	335
288 University of Puerto Rico Comprehensive Cancer Center	58,938	9,823	9,921	98
293 Center for Diabetes Research, Education, and Medical Services	289	48	-	(48)
298 Public Service Regulatory Board	32,099	5,350	12,301	6,951
310 Municipal Finance Corporation	404,665	67,444	37,361	(30,083)
311 Puerto Rico Gaming Commission	449,642	74,940	82,105	7,165
312 Retirement Board of the Government of Puerto Rico	3,397	566	157	(409)
Total - Secondary Component Units	\$ 1,116,433	\$ 186,072	\$ 205,252	\$ 19,180
OMB and Hacienda Custodies				
25 Custody of the Department of the Treasury	665,362	110,894	358,224	247,330
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 110,894	\$ 358,224	\$ 247,330
Out of Scope Entities				
10 The General Court of Justice	18,575	3,096	3,249	153
106 Public Housing Administration	16,598	2,766	-	(2,766)
176 University of Puerto Rico	-	-	14	14
208 Contributions to the Municipalities	-	-	7,042	7,042
209 Contributions to Political Parties	-	-	20	20
Total - Out of Scope Entities	\$ 35,173	\$ 5,862	\$ 10,325	\$ 4,463
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 276,719	\$ 237,528	\$ (39,191)
Core Component Units	1,951,530	325,255	554,893	229,638
Secondary Component Units	1,116,433	186,072	205,252	19,180
OMB and Hacienda Custodies	665,362	110,894	358,224	247,330
Out of Scope Entities	35,173	5,862	10,325	4,463
Total	\$ 5,428,810	\$ 904,802	\$ 1,366,221	\$ 461,420

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

Aug FY26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (94,722)	\$ 4,414,713	\$ 509,126	\$ 3,905,587
2	Facilities	588,368	(15,801)	572,567	76,289	496,278
3	Purchased Services	1,042,985	(9,800)	1,033,185	87,365	945,820
4	Donations and Subsidies	363,821	(7,763)	356,058	32,835	323,223
5	Transportation	130,920	(2,092)	128,828	1,922	126,906
6	Professional Services	868,123	(17,892)	850,231	34,393	815,838
7	Other Operating	449,676	(8,349)	441,327	45,193	396,134
8	Capital Expenditures	157,349	(1,853)	155,496	-	155,496
9	Payments of current and prior period obligations	991,017	-	991,017	150,999	840,018
10	Materials and Supplies	215,585	(1,466)	214,119	14,724	199,395
11	Equipment Purchases	91,606	(1,503)	90,103	813	89,290
12	Media and Advertisements	35,924	(195)	35,729	4,116	31,614
13	Social Wellbeing for Puerto Rico	2,967,322	(32,961)	2,934,361	443,856	2,490,505
14	Appropriations to non-governmental entities	1,770,724	(5,553)	1,765,171	107,235	1,657,936
30	PayGo	2,599,677	-	2,599,677	407,711	2,191,966
81	Undistributed Appropriations	1,398,531	(8,412)	1,390,119	194,434	1,195,685
82	Federal Fund Matching	162,701	(1,022)	161,679	4,624	157,055
89	Prior Period Debts	10,448	(41)	10,407	3,195	7,212
98	Budgetary Reserve	-	209,424	209,424	-	209,424
Subtotal Expenditures		\$ 18,354,212	\$ -	\$ 18,354,212	\$ 2,118,829	\$ 16,235,383

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	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	\$ -	\$ 18,524,125	\$ 2,118,829	\$ 16,405,296

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: August-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (7,893)	\$ 367,893	\$ 239,638	\$ 128,254
2	Facilities	49,031	(1,317)	47,714	8,686	39,028
3	Purchased Services	86,915	(817)	86,099	52,126	33,972
4	Donations and Subsidies	30,318	(647)	29,672	32,444	(2,772)
5	Transportation	10,910	(174)	10,736	1,278	9,458
6	Professional Services	72,344	(1,491)	70,853	26,170	44,682
7	Other Operating	37,473	(696)	36,777	37,033	(255)
8	Capital Expenditures	13,112	(154)	12,958	-	12,958
9	Payments of current & prior period obligations	50,168	-	50,168	50,333	(165)
10	Materials and Supplies	17,965	(122)	17,843	7,629	10,214
11	Equipment Purchases	7,634	(125)	7,509	353	7,155
12	Media and Advertisements	2,994	(16)	2,977	2,321	656
13	Social Wellbeing for Puerto Rico	247,277	(2,747)	244,530	266,321	(21,791)
14	Appropriations to non-governmental entities	66,701	(463)	66,238	60,458	5,780
30	PayGo	216,640	-	216,640	203,693	12,947
81	Undistributed Appropriations	116,544	(701)	115,843	103,700	12,143
82	Federal Fund Matching	13,558	(85)	13,473	2,476	10,997
89	Prior Period Debts	871	(3)	867	1,513	(645)
98	Budgetary Reserve	-	17,452	17,452	-	17,452
	Subtotal Expenditures	\$ 1,416,241	\$ 0	\$ 1,416,241	\$ 1,096,173	\$ 320,069

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	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	\$ 1,430,401	\$ 0	\$ 1,430,401	\$ 1,096,173	\$ 334,228

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

Aug FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 2,559	\$ 17,231
16 Office of Management and Budget	27,651	-	27,651	2,791	24,860
18 Planning Board	-	22,162	22,162	2,385	19,777
21 Emergency and Disaster Management Bureau	8,545	-	8,545	767	7,778
23 Puerto Rico Department of State	21,747	(0)	21,747	2,478	19,269
24 Puerto Rico Department of Treasury	1,034,237	-	1,034,237	152,649	881,588
28 State Elections Commission	32,400	(0)	32,400	5,058	27,342
30 Human Resources Management & Transformation	12,060	0	12,060	1,581	10,479
31 General Services Administration	30,363	-	30,363	2,056	28,307
34 Commission of Investigation, Processing and Appeals	526	0	526	78	448
37 Civil Rights Commission	856	-	856	76	780
38 Puerto Rico Department of Justice	166,748	0	166,748	23,528	143,220
40 Puerto Rico Police Bureau	879,837	-	879,837	131,933	747,904
41 Special Investigations Bureau	6,061	-	6,061	885	5,176
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	15,246	87,343
43 Puerto Rico National Guard	20,916	-	20,916	2,731	18,185
45 Shared Services within Department of Public Safety	276,756	-	276,756	43,488	233,268
49 Department of Transportation and Public Works	202,976	-	202,976	12,885	190,091
50 Department of Natural and Environmental Resources	169,715	3,326	173,041	18,908	154,133
55 Puerto Rico Department of Agriculture	42,469	-	42,469	4,141	38,328
60 Office of the Citizen's Ombudsman	4,006	206	4,212	623	3,589
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	396	2,606
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(0)	359,385	10,079	349,306
68 Puerto Rico Labor Relations Board	1,558	-	1,558	214	1,344
69 Puerto Rico Department of Consumer Affairs	16,612	(0)	16,612	2,438	14,174
71 Department of Health	713,244	-	713,244	59,214	654,030
78 Department of Housing	55,106	(0)	55,106	4,932	50,174
81 Department of Education	3,054,423	-	3,054,423	241,274	2,813,149
87 Department of Recreation and Sports	59,691	0	59,691	7,339	52,352
95 Mental Health and Drug Addiction Services Administration	157,631	-	157,631	17,244	140,387
96 Office of the Women's Advocate	5,341	303	5,644	571	5,074
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	331	4,124
122 Secretariat of the Department of the Family	51,562	-	51,562	10,949	40,613
123 Family and Children Administration	236,201	0	236,201	25,935	210,266
124 Child Support Administration (ASUME)	17,837	(303)	17,534	1,770	15,764
126 Vocational Rehabilitation Administration	29,671	0	29,671	2,728	26,943
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	11,964	93,577
137 Department of Correction and Rehabilitation	464,047	(3,326)	460,721	69,035	391,686
139 Parole Board	3,419	(0)	3,419	446	2,973
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	147	1,117
152 Elderly and Retired People Advocate Office	3,809	-	3,809	305	3,504
153 Office for People with Disabilities	4,057	-	4,057	322	3,735
155 State Historic Preservation Office of Puerto Rico	4,570	-	4,570	579	3,991
221 Medical Emergency Corps Bureau	38,452	-	38,452	4,216	34,236
231 Office for the Patient's Advocate	2,089	0	2,089	278	1,811
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	1,106	27,954
279 Public Service Appeals Commission	2,819	(0)	2,819	2,295	524
281 Office of the Election Comptroller	2,923	(0)	2,923	445	2,478
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 37,368	\$ 8,510,385	\$ 903,398	\$ 7,606,987

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

Aug 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	\$ 129,142	\$ 459,890
79 Automobile Accidents Compensation Administration	98,087	-	98,087	11,006	87,081
90 Medical Services Administration of Puerto Rico	244,831	-	244,831	17,551	227,280
119 Department of Economic Development & Commerce	99,121	(23,301)	75,820	8,270	67,550
162 Public Building Authority	156,114	(0)	156,114	19,756	136,358
168 Puerto Rico Ports Authority	84,265	-	84,265	10,689	73,576
180 Tourism Company	152,211	-	152,211	14,060	138,151
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	219,001	907,072
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	13,921	85,553
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	1,686	104,637
277 Agricultural Enterprises Development Administration	160,609	(0)	160,609	7,917	152,692
285 Puerto Rico Integrated Transit Authority	124,105	(0)	124,105	17,158	106,947
295 Fiscal Agency & Financial Advisory Authority	47,355	(0)	47,355	9,270	38,085
303 Convention Center of District Authority	58,477	-	58,477	22,476	36,001
Total - Core Component Units	\$ 3,146,077	\$ (23,301)	\$ 3,122,776	\$ 501,901	\$ 2,620,875
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 261	\$ 1,653
22 Office of The Commissioner of Insurance	11,933	-	11,933	1,134	10,799
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	472	2,750
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	1,490	13,579
82 Institute of Puerto Rican Culture	20,951	-	20,951	1,881	19,070
105 Industrial Commission	23,356	-	23,356	3,811	19,545
109 Puerto Rico School of Plastic Arts	5,341	-	5,341	715	4,626
121 Government Board of the 911 Service	22,597	-	22,597	1,469	21,128
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	538	7,732
161 Puerto Rico Infrastructure Financing Authority	3,751	(0)	3,751	430	3,321
165 Land Authority of Puerto Rico	12,195	-	12,195	1,335	10,860
167 Integral Development of the "Península de Cantera"	859	(0)	859	65	794
177 Land Administration of Puerto Rico	9,987	-	9,987	836	9,151
186 Culebra Conservation and Development Authority	583	-	583	148	435
189 Institute of Forensic Science	25,062	(0)	25,062	3,397	21,665
191 Musical Arts Corporation	10,522	0	10,522	1,529	8,993
192 Fine Arts Center Corporation	7,030	0	7,030	898	6,132
195 Economic Development Bank of PR	14,999	-	14,999	246	14,753
196 Puerto Rico Public Broadcasting Corporation	142	-	142	1,362	(1,220)
198 Agricultural Insurance Corporation	3,416	-	3,416	705	2,711
215 Puerto Rico Conservatory of Music Corporation	13,501	0	13,501	1,631	11,870
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	316	13,596
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	141	960
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	-	3,608	268	3,340
265 Roosevelt Roads	1,920	1,139	3,059	179	2,880
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	5,616	107,704
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	568	28,085
286 Authority of the Port of Ponce	2,906	0	2,906	2,822	84
288 University of Puerto Rico Comprehensive Cancer Center	81,659	-	81,659	6,542	75,117
293 Center for Diabetes Research, Education, and Medical Services	1,527	-	1,527	178	1,349
298 Public Service Regulatory Board	40,271	(0)	40,271	2,079	38,192
310 Municipal Finance Corporation	404,665	-	404,665	37,089	367,576
311 Puerto Rico Gaming Commission	451,915	-	451,915	61,207	390,708
312 Retirement Board of the Government of Puerto Rico	59,846	-	59,846	3,460	56,386
329 Office of Socioeconomic Development	5,747	-	5,747	1,856	3,891
Total - Secondary Component Units	\$ 1,425,750	\$ 1,139	\$ 1,426,889	\$ 146,674	\$ 1,280,215

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

Aug 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	\$ (80,000)	\$ 744,241	\$ 61	\$ 744,180
25 Custody of the Department of the Treasury	3,245,441	50,000	3,295,441	328,983	2,966,458
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (30,000)	\$ 4,039,682	\$ 329,044	\$ 3,710,638

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 9,158	\$ 46,977
10 The General Court of Justice	430,232	-	430,232	52,739	377,493
100 Legislative Assembly of the Commonwealth	137,477	(206)	137,271	36,864	100,408
106 Public Housing Administration	22,462	0	22,462	458	22,004
176 University of Puerto Rico	560,898	-	560,898	89,871	471,027
193 Office of Government Ethics	10,149	(0)	10,149	1,619	8,530
200 Special Independent Prosecutor's Panel	3,588	-	3,588	581	3,007
208 Contributions to the Municipalities	51,840	15,000	66,840	23,640	43,200
220 Correctional Health	55,039	(0)	55,039	9,837	45,202
268 Puerto Rico Institute of Statistics	2,900	-	2,900	236	2,664
272 Office of the Inspector General	19,556	-	19,556	3,169	16,387
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	9,640	49,683
Total - Out of Scope Entities	\$ 1,409,599	\$ 14,794	\$ 1,424,393	\$ 237,812	\$ 1,186,581

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 37,368	\$ 8,510,385	\$ 903,398	\$ 7,606,987
Core Component Units	3,146,077	(23,301)	3,122,776	501,901	2,620,875
Secondary Component Units	1,425,750	1,139	1,426,889	146,674	1,280,215
OMB and Hacienda Custodies	4,069,682	(30,000)	4,039,682	329,044	3,710,638
Out of Scope Entities	1,409,599	14,794	1,424,393	237,812	1,186,581
Total	\$ 18,524,125	\$ 0	\$ 18,524,125	\$ 2,118,829	\$ 16,405,296

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
Aug FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 2,559	\$ 17,231
16 Office of Management and Budget	26,396	-	26,396	2,791	23,605
18 Planning Board	-	22,162	22,162	2,385	19,777
21 Emergency and Disaster Management Bureau	8,198	-	8,198	767	7,431
23 Puerto Rico Department of State	16,957	(0)	16,957	2,209	14,748
24 Puerto Rico Department of Treasury	215,402	-	215,402	24,410	190,992
28 State Elections Commission	32,400	(0)	32,400	5,058	27,342
30 Human Resources Management & Transformation	10,344	0	10,344	1,558	8,786
31 General Services Administration	24,708	-	24,708	1,872	22,836
34 Commission of Investigation, Processing and Appeals	526	0	526	78	448
37 Civil Rights Commission	856	-	856	76	780
38 Puerto Rico Department of Justice	159,916	0	159,916	23,452	136,464
40 Puerto Rico Police Bureau	860,938	-	860,938	131,882	729,056
41 Special Investigations Bureau	6,061	-	6,061	885	5,176
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	15,210	71,919
43 Puerto Rico National Guard	20,916	-	20,916	2,731	18,185
45 Shared Services within Department of Public Safety	276,529	-	276,529	43,488	233,041
49 Department of Transportation and Public Works	67,492	-	67,492	9,458	58,034
50 Department of Natural and Environmental Resources	122,469	3,326	125,795	18,384	107,411
55 Puerto Rico Department of Agriculture	38,911	-	38,911	3,949	34,962
60 Office of the Citizen's Ombudsman	4,006	206	4,212	623	3,589
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	396	2,606
67 Puerto Rico Department of Labor and Human Resources	44,813	(0)	44,813	8,268	36,545
68 Puerto Rico Labor Relations Board	1,071	-	1,071	183	888
69 Puerto Rico Department of Consumer Affairs	14,517	(0)	14,517	2,325	12,192
71 Department of Health	531,762	-	531,762	54,516	477,246
78 Department of Housing	27,177	(0)	27,177	4,930	22,247
81 Department of Education	3,044,384	-	3,044,384	241,156	2,803,228
87 Department of Recreation and Sports	37,344	0	37,344	7,288	30,056
95 Mental Health and Drug Addiction Services Administration	150,972	-	150,972	17,171	133,801
96 Office of the Women's Advocate	5,341	303	5,644	571	5,074
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	331	4,124
122 Secretariat of the Department of the Family	51,562	-	51,562	10,949	40,613
123 Family and Children Administration	236,201	0	236,201	25,935	210,266
124 Child Support Administration (ASUME)	17,837	(303)	17,534	1,770	15,764
126 Vocational Rehabilitation Administration	28,820	0	28,820	2,728	26,092
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	11,964	93,577
137 Department of Correction and Rehabilitation	440,122	(3,326)	436,796	68,996	367,800
139 Parole Board	3,419	(0)	3,419	446	2,973
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	147	1,117
152 Elderly and Retired People Advocate Office	3,809	-	3,809	305	3,504
153 Office for People with Disabilities	4,057	-	4,057	322	3,735
155 State Historic Preservation Office of Puerto Rico	3,363	-	3,363	523	2,840
221 Medical Emergency Corps Bureau	30,037	-	30,037	3,705	26,332
231 Office for the Patient's Advocate	2,089	0	2,089	278	1,811
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	1,106	27,954
279 Public Service Appeals Commission	2,819	(0)	2,819	2,295	524
281 Office of the Election Comptroller	2,923	(0)	2,923	445	2,478
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 37,368	\$ 6,850,073	\$ 762,875	\$ 6,087,198

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	-	99,089	11,422	87,667
119 Department of Economic Development & Commerce	45,487	(23,301)	22,186	3,986	18,200
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	161,571	672,943
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	275	8,051
277 Agricultural Enterprises Development Administration	73,532	(0)	73,532	2,473	71,059
285 Puerto Rico Integrated Transit Authority	83,927	(0)	83,927	10,986	72,941
295 Fiscal Agency & Financial Advisory Authority	38,625	(0)	38,625	9,270	29,355
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,194,547	\$ (23,301)	\$ 1,171,246	\$ 199,982	\$ 971,264

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	472	2,750
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	-	19,598	1,868	17,730
109 Puerto Rico School of Plastic Arts	2,907	-	2,907	563	2,344
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	(0)	2,405	382	2,023
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	58	544
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	33	231
189 Institute of Forensic Science	24,539	(0)	24,539	3,397	21,142
191 Musical Arts Corporation	8,506	0	8,506	1,449	7,057
192 Fine Arts Center Corporation	4,262	0	4,262	617	3,645
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	22	(22)
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	0	8,936	1,227	7,709
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	141	960
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	-	3,608	268	3,340
265 Roosevelt Roads	-	1,139	1,139	67	1,072
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	5,616	97,807
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	568	28,085
286 Authority of the Port of Ponce	691	0	691	2,115	(1,424)
288 University of Puerto Rico Comprehensive Cancer Center	22,721	-	22,721	1,913	20,808
293 Center for Diabetes Research, Education, and Medical Services	1,238	-	1,238	107	1,131
298 Public Service Regulatory Board	8,172	(0)	8,172	619	7,553
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	-	2,273	1,070	1,203
312 Retirement Board of the Government of Puerto Rico	56,449	-	56,449	3,460	52,989
329 Office of Socioeconomic Development	5,747	-	5,747	1,856	3,891
Total - Secondary Component Units	\$ 309,317	\$ 1,139	\$ 310,456	\$ 28,746	\$ 281,710

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Aug 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	\$ (80,000)	\$ 744,241	\$ 61	\$ 744,180
25 Custody of the Department of the Treasury	2,580,079	50,000	2,630,079	275,694	2,354,385
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (30,000)	\$ 3,374,320	\$ 275,755	\$ 3,098,565

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 9,158	\$ 46,977
10 The General Court of Justice	411,657	-	411,657	52,295	359,362
100 Legislative Assembly of the Commonwealth	137,477	(206)	137,271	36,864	100,408
106 Public Housing Administration	5,864	0	5,864	458	5,406
176 University of Puerto Rico	560,898	-	560,898	89,871	471,027
193 Office of Government Ethics	10,149	(0)	10,149	1,619	8,530
200 Special Independent Prosecutor's Panel	3,588	-	3,588	581	3,007
208 Contributions to the Municipalities	51,840	15,000	66,840	23,640	43,200
220 Correctional Health	55,039	(0)	55,039	9,837	45,202
268 Puerto Rico Institute of Statistics	2,900	-	2,900	236	2,664
272 Office of the Inspector General	19,556	-	19,556	3,169	16,387
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	9,640	49,683
Total - Out of Scope Entities	\$ 1,374,426	\$ 14,794	\$ 1,389,220	\$ 237,368	\$ 1,151,852

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 37,368	\$ 6,850,073	\$ 762,875	\$ 6,087,198
Core Component Units	1,194,547	(23,301)	1,171,246	199,982	971,264
Secondary Component Units	309,317	1,139	310,456	28,746	281,710
OMB and Hacienda Custodies	3,404,320	(30,000)	3,374,320	275,755	3,098,565
Out of Scope Entities	1,374,426	14,794	1,389,220	237,368	1,151,852
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 1,504,726	\$ 11,590,589

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

Aug FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	-	1,255
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	-	4,790	268	4,522
24 Puerto Rico Department of Treasury	818,835	-	818,835	128,239	690,596
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	23	1,693
31 General Services Administration	5,655	-	5,655	183	5,472
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	76	6,756
40 Puerto Rico Police Bureau	18,899	-	18,899	51	18,848
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	36	15,424
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	-	135,484	3,426	132,058
50 Department of Natural and Environmental Resources	47,246	-	47,246	524	46,722
55 Puerto Rico Department of Agriculture	3,558	-	3,558	191	3,367
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	1,811	312,761
68 Puerto Rico Labor Relations Board	487	-	487	31	456
69 Puerto Rico Department of Consumer Affairs	2,095	-	2,095	113	1,982
71 Department of Health	181,482	-	181,482	4,697	176,785
78 Department of Housing	27,929	-	27,929	3	27,926
81 Department of Education	10,039	-	10,039	118	9,921
87 Department of Recreation and Sports	22,347	-	22,347	51	22,296
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	73	6,586
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	39	23,886
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	55	1,152
221 Medical Emergency Corps Bureau	8,415	-	8,415	512	7,903
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	\$ -	\$ 1,660,312	\$ 140,522	\$ 1,519,790

Puerto Rico Department of Treasury

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

By Agency¹

Aug 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	\$ 129,142	\$ 459,890
79 Automobile Accidents Compensation Administration	98,087	-	98,087	11,006	87,081
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	6,129	139,613
119 Department of Economic Development & Commerce	53,634	-	53,634	4,284	49,350
162 Public Building Authority	151,067	-	151,067	19,756	131,311
168 Puerto Rico Ports Authority	84,265	-	84,265	10,689	73,576
180 Tourism Company	152,211	-	152,211	14,060	138,151
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	57,430	234,129
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	13,921	79,553
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	1,411	96,586
277 Agricultural Enterprises Development Administration	87,077	-	87,077	5,444	81,633
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	6,172	34,006
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	-	8,730
303 Convention Center of District Authority	58,477	-	58,477	22,476	36,001
Total - Core Component Units	\$ 1,951,530	\$ -	\$ 1,951,530	\$ 301,919	\$ 1,649,611
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 261	\$ 1,653
22 Office of The Commissioner of Insurance	11,933	-	11,933	1,134	10,799
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	1,490	13,579
82 Institute of Puerto Rican Culture	1,353	-	1,353	13	1,340
105 Industrial Commission	23,356	-	23,356	2,953	20,403
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	152	2,282
121 Government Board of the 911 Service	22,597	-	22,597	1,469	21,128
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	538	7,732
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	48	1,298
165 Land Authority of Puerto Rico	12,195	-	12,195	1,335	10,860
167 Integral Development of the "Península de Cantera"	257	-	257	7	250
177 Land Administration of Puerto Rico	9,987	-	9,987	836	9,151
186 Culebra Conservation and Development Authority	319	-	319	115	204
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	80	1,936
192 Fine Arts Center Corporation	2,768	-	2,768	281	2,487
195 Economic Development Bank of PR	14,999	-	14,999	246	14,753
196 Puerto Rico Public Broadcasting Corporation	142	-	142	1,340	(1,198)
198 Agricultural Insurance Corporation	3,416	-	3,416	705	2,711
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	404	4,161
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	316	13,596
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	112	1,808
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	707	1,508
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	4,629	54,309
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	71	218
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	1,460	30,639
310 Municipal Finance Corporation	404,665	-	404,665	37,089	367,576
311 Puerto Rico Gaming Commission	449,642	-	449,642	60,137	389,505
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	\$ -	\$ 1,116,433	\$ 117,928	\$ 998,505

Puerto Rico Department of Treasury

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

By Agency¹

Aug FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ -	\$ -	\$ -	\$ -	\$ -
665,362	-	665,362	53,289	612,073
\$ 665,362	\$ -	\$ 665,362	\$ 53,289	\$ 612,073

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
18,575	-	18,575	444	18,131
16,598	-	16,598	-	16,598
\$ 35,173	\$ -	\$ 35,173	\$ 444	\$ 34,729

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 1,660,312	\$ -	\$ 1,660,312	\$ 140,522	\$ 1,519,790
1,951,530	-	1,951,530	301,919	1,649,611
1,116,433	-	1,116,433	117,928	998,505
665,362	-	665,362	53,289	612,073
35,173	-	35,173	444	34,729
\$ 5,428,810	\$ -	\$ 5,428,810	\$ 614,103	\$ 4,814,707

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Aug FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 3,298	\$ -	\$ 3,298	\$ 2,559	\$ 739	22%
16 Office of Management and Budget	4,609	-	4,609	2,791	1,818	39%
18 Planning Board	-	3,694	3,694	2,385	1,308	35%
21 Emergency and Disaster Management Bureau	1,424	-	1,424	767	657	46%
23 Puerto Rico Department of State	3,625	(0)	3,625	2,478	1,147	32%
24 Puerto Rico Department of Treasury	172,373	-	172,373	152,649	19,724	11%
28 State Elections Commission	5,400	(0)	5,400	5,058	342	6%
30 Human Resources Management & Transformation	2,010	0	2,010	1,581	429	21%
31 General Services Administration	5,061	-	5,061	2,056	3,005	59%
34 Commission of Investigation, Processing and Appeals	88	0	88	78	10	11%
37 Civil Rights Commission	143	-	143	76	67	47%
38 Puerto Rico Department of Justice	27,791	0	27,791	23,528	4,263	15%
40 Puerto Rico Police Bureau	146,640	-	146,640	131,933	14,706	10%
41 Special Investigations Bureau	1,010	-	1,010	885	125	12%
42 Puerto Rico Fire Department Bureau	17,098	-	17,098	15,246	1,852	11%
43 Puerto Rico National Guard	3,486	-	3,486	2,731	755	22%
45 Department of Public Safety	46,126	-	46,126	43,488	2,638	6%
49 Department of Transportation and Public Works	33,829	-	33,829	12,885	20,945	62%
50 Department of Natural and Environmental Resources	27,106	554	27,661	18,908	8,753	32%
55 Puerto Rico Department of Agriculture	7,078	-	7,078	4,141	2,937	41%
60 Office of the Citizen's Ombudsman	668	34	702	623	79	11%
62 Cooperative Development Commission of Puerto Rico	500	0	500	396	104	21%
67 Puerto Rico Department of Labor and Human Resources	59,898	(0)	59,898	10,079	49,818	83%
68 Puerto Rico Labor Relations Board	260	-	260	214	46	18%
69 Puerto Rico Department of Consumer Affairs	2,769	(0)	2,769	2,438	331	12%
71 Department of Health	118,874	-	118,874	59,214	59,660	50%
78 Department of Housing	9,184	(0)	9,184	4,932	4,252	46%
81 Department of Education	509,071	-	509,071	241,274	267,796	53%
87 Department of Recreation and Sports	9,949	0	9,949	7,339	2,609	26%
95 Mental Health and Drug Addiction Services Administration	26,272	-	26,272	17,244	9,028	34%
96 Office of the Women's Advocate	890	51	941	571	370	39%
120 Veteran's Advocate Office of Puerto Rico	743	(0)	743	331	411	55%
122 Secretariat of the Department of the Family	8,594	-	8,594	10,949	(2,355)	-27%
123 Family and Children Administration	39,367	0	39,367	25,935	13,432	34%
124 Child Support Administration (ASUME)	2,973	(51)	2,922	1,770	1,153	39%
126 Vocational Rehabilitation Administration	4,945	0	4,945	2,728	2,217	45%
127 Administration for Socioeconomic Development of the Family	17,590	-	17,590	11,964	5,626	32%
137 Department of Correction and Rehabilitation	77,341	(554)	76,787	69,035	7,751	10%
139 Parole Board	570	(0)	570	446	124	22%
143 Office of Protection and Defense for People with Disabilities	211	(0)	211	147	64	30%
152 Elderly and Retired People Advocate Office	635	-	635	305	330	52%
153 Office for People with Disabilities	676	-	676	322	354	52%
155 State Historic Preservation Office of Puerto Rico	762	-	762	579	183	24%
221 Medical Emergency Corps Bureau	6,409	-	6,409	4,216	2,192	34%
231 Office for the Patient's Advocate	348	0	348	278	70	20%
241 Administration for Integral Development of Childhood	2,343	2,500	4,843	1,106	3,737	77%
279 Public Service Appeals Commission	470	(0)	470	2,295	(1,825)	-388%
281 Office of the Election Comptroller	487	(0)	487	445	42	9%
Total - Entities Operating in PRIFAS 7.5	\$ 1,410,990	\$ 6,228	\$ 1,417,218	\$ 903,398	\$ 513,820	36%

Puerto Rico Department of Treasury

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

By Agency¹

Aug 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	\$ 98,172	\$ -	\$ 98,172	\$ 129,142	\$ (30,970)	-32%
79 Automobile Accidents Compensation Administration	16,348	-	16,348	11,006	5,342	33%
90 Medical Services Administration of Puerto Rico	40,805	-	40,805	17,551	23,254	57%
119 Department of Economic Development & Commerce	16,520	(3,884)	12,637	8,270	4,367	35%
162 Public Building Authority	26,019	(0)	26,019	19,756	6,263	24%
168 Puerto Rico Ports Authority	14,044	-	14,044	10,689	3,355	24%
180 Tourism Company	25,369	-	25,369	14,060	11,309	45%
187 Puerto Rico Health Insurance Administration	187,679	-	187,679	219,001	(31,322)	-17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	16,579	-	16,579	13,921	2,658	16%
235 Puerto Rico Housing Finance Corporation	17,721	-	17,721	1,686	16,035	90%
277 Agricultural Enterprises Development Administration	26,768	(0)	26,768	7,917	18,851	70%
285 Puerto Rico Integrated Transit Authority	20,684	(0)	20,684	17,158	3,526	17%
295 Fiscal Agency & Financial Advisory Authority	7,893	(0)	7,893	9,270	(1,377)	-17%
303 Convention Center of District Authority	9,746	-	9,746	22,476	(12,730)	-131%
Total - Core Component Units	\$ 524,346	\$ (3,884)	\$ 520,463	\$ 501,901	\$ 18,561	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 319	\$ -	\$ 319	\$ 261	\$ 58	18%
22 Office of The Commissioner of Insurance	1,989	-	1,989	1,134	855	43%
29 Puerto Rico Federal Affairs Administration	537	-	537	472	65	12%
75 Office of the Financial Institutions Commissioner	2,512	-	2,512	1,490	1,021	41%
82 Institute of Puerto Rican Culture	3,492	-	3,492	1,881	1,611	46%
105 Industrial Commission	3,893	-	3,893	3,811	82	2%
109 Puerto Rico School of Plastic Arts	890	-	890	715	175	20%
121 Government Board of the 911 Service	3,766	-	3,766	1,469	2,297	61%
138 Institutional Trust of the National Guard of Puerto Rico	1,378	-	1,378	538	840	61%
161 Puerto Rico Infrastructure Financing Authority	625	(0)	625	430	195	31%
165 Land Authority of Puerto Rico	2,033	-	2,033	1,335	697	34%
167 Integral Development of the "Península de Cantera"	143	(0)	143	65	78	55%
177 Land Administration of Puerto Rico	1,665	-	1,665	836	828	50%
186 Culebra Conservation and Development Authority	97	-	97	148	(50)	-52%
189 Institute of Forensic Science	4,177	(0)	4,177	3,397	780	19%
191 Musical Arts Corporation	1,754	0	1,754	1,529	225	13%
192 Fine Arts Center Corporation	1,172	0	1,172	898	274	23%
195 Economic Development Bank of PR	2,500	-	2,500	246	2,254	90%
196 Puerto Rico Public Broadcasting Corporation	24	-	24	1,362	(1,338)	-5655%
198 Agricultural Insurance Corporation	569	-	569	705	(135)	-24%
215 Puerto Rico Conservatory of Music Corporation	2,250	0	2,250	1,631	619	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,319	-	2,319	316	2,002	86%
238 Ponce Authority (Authority Of The Port Of The Americas)	184	-	184	141	42	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	601	-	601	268	333	55%
265 Roosevelt Roads	320	190	510	179	331	65%
271 Puerto Rico Technology and Innovation Services	18,887	0	18,887	5,616	13,271	70%
276 Puerto Rico Public Private Partnership Authority	4,776	(0)	4,776	568	4,207	88%
286 Authority of the Port of Ponce	484	0	484	2,822	(2,337)	-483%
288 University of Puerto Rico Comprehensive Cancer Center	13,610	-	13,610	6,542	7,068	52%
293 Center for Diabetes Research, Education, and Medical Services	255	-	255	178	77	30%
298 Public Service Regulatory Board	6,712	(0)	6,712	2,079	4,633	69%
310 Municipal Finance Corporation	67,444	-	67,444	37,089	30,355	45%
311 Puerto Rico Gaming Commission	75,319	-	75,319	61,207	14,112	19%
312 Retirement Board of the Government of Puerto Rico	9,974	-	9,974	3,460	6,514	65%
329 Office of Socioeconomic Development	958	-	958	1,856	(898)	-94%
Total - Secondary Component Units	\$ 237,625	\$ 190	\$ 237,815	\$ 146,674	\$ 91,141	38%

Puerto Rico Department of Treasury

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

By Agency¹

Aug FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 137,374	\$ (13,333)	\$ 124,040	\$ 61	\$ 123,979	100%
337,842	8,333	346,175	328,983	17,193	5%
\$ 475,215	\$ (5,000)	\$ 470,215	\$ 329,044	\$ 141,172	30%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 9,356	\$ -	\$ 9,356	\$ 9,158	\$ 198	2%
71,705	-	71,705	52,739	18,966	26%
22,913	(34)	22,879	36,864	(13,985)	-61%
3,744	0	3,744	458	3,285	88%
93,483	-	93,483	89,871	3,612	4%
1,692	(0)	1,692	1,619	73	4%
598	-	598	581	17	3%
8,640	2,500	11,140	23,640	(12,500)	-112%
9,173	(0)	9,173	9,837	(664)	-7%
483	-	483	236	248	51%
3,259	-	3,259	3,169	90	3%
-	-	-	-	-	-
9,887	-	9,887	9,640	247	3%
\$ 234,933	\$ 2,466	\$ 237,399	\$ 237,812	\$ (413)	0%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,410,990	\$ 6,228	\$ 1,417,218	\$ 903,398	\$ 513,820	36%
524,346	(3,884)	520,463	501,901	18,561	4%
237,625	190	237,815	146,674	91,141	38%
475,215	(5,000)	470,215	329,044	141,172	30%
234,933	2,466	237,399	237,812	(413)	0%
\$ 2,883,110	\$ 0	\$ 2,883,110	\$ 2,118,829	\$ 764,281	27%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 3,298	\$ -	\$ 3,298	\$ 2,559	\$ 739	22%
16 Office of Management and Budget	4,399	-	4,399	2,791	1,609	37%
18 Planning Board	-	3,694	3,694	2,385	1,308	35%
21 Emergency and Disaster Management Bureau	1,366	-	1,366	767	599	44%
23 Puerto Rico Department of State	2,826	(0)	2,826	2,209	617	22%
24 Puerto Rico Department of Treasury	35,900	-	35,900	24,410	11,491	32%
28 State Elections Commission	5,400	(0)	5,400	5,058	342	6%
30 Human Resources Management & Transformation	1,724	0	1,724	1,558	166	10%
31 General Services Administration	4,118	-	4,118	1,872	2,246	55%
34 Commission of Investigation, Processing and Appeals	88	0	88	78	10	11%
37 Civil Rights Commission	143	-	143	76	67	47%
38 Puerto Rico Department of Justice	26,653	0	26,653	23,452	3,200	12%
40 Puerto Rico Police Bureau	143,490	-	143,490	131,882	11,607	8%
41 Special Investigations Bureau	1,010	-	1,010	885	125	12%
42 Puerto Rico Fire Department Bureau	14,522	-	14,522	15,210	(688)	-5%
43 Puerto Rico National Guard	3,486	-	3,486	2,731	755	22%
45 Department of Public Safety	46,088	-	46,088	43,488	2,600	6%
49 Department of Transportation and Public Works	11,249	-	11,249	9,458	1,790	16%
50 Department of Natural and Environmental Resources	19,232	554	19,786	18,384	1,402	7%
55 Puerto Rico Department of Agriculture	6,485	-	6,485	3,949	2,536	39%
60 Office of the Citizen's Ombudsman	668	34	702	623	79	11%
62 Cooperative Development Commission of Puerto Rico	500	0	500	396	104	21%
67 Puerto Rico Department of Labor and Human Resources	7,469	(0)	7,469	8,268	(799)	-11%
68 Puerto Rico Labor Relations Board	179	-	179	183	(4)	-3%
69 Puerto Rico Department of Consumer Affairs	2,420	(0)	2,420	2,325	95	4%
71 Department of Health	88,627	-	88,627	54,516	34,111	38%
78 Department of Housing	4,530	(0)	4,530	4,930	(400)	-9%
81 Department of Education	507,397	-	507,397	241,156	266,241	52%
87 Department of Recreation and Sports	6,224	0	6,224	7,288	(1,064)	-17%
95 Mental Health and Drug Addiction Services Administration	25,162	-	25,162	17,171	7,991	32%
96 Office of the Women's Advocate	890	51	941	571	370	39%
120 Veteran's Advocate Office of Puerto Rico	743	(0)	743	331	411	55%
122 Secretariat of the Department of the Family	8,594	-	8,594	10,949	(2,355)	-27%
123 Family and Children Administration	39,367	0	39,367	25,935	13,432	34%
124 Child Support Administration (ASUME)	2,973	(51)	2,922	1,770	1,153	39%
126 Vocational Rehabilitation Administration	4,803	0	4,803	2,728	2,076	43%
127 Administration for Socioeconomic Development of the Family	17,590	-	17,590	11,964	5,626	32%
137 Department of Correction and Rehabilitation	73,354	(554)	72,799	68,996	3,803	5%
139 Parole Board	570	(0)	570	446	124	22%
143 Office of Protection and Defense for People with Disabilities	211	(0)	211	147	64	30%
152 Elderly and Retired People Advocate Office	635	-	635	305	330	52%
153 Office for People with Disabilities	676	-	676	322	354	52%
155 State Historic Preservation Office of Puerto Rico	561	-	561	523	37	7%
221 Medical Emergency Corps Bureau	5,006	-	5,006	3,705	1,302	26%
231 Office for the Patient's Advocate	348	0	348	278	70	20%
241 Administration for Integral Development of Childhood	2,343	2,500	4,843	1,106	3,737	77%
279 Public Service Appeals Commission	470	(0)	470	2,295	(1,825)	-388%
281 Office of the Election Comptroller	487	(0)	487	445	42	9%
Total - Entities Operating in PRIFAS 7.5	\$ 1,134,271	\$ 6,228	\$ 1,140,499	\$ 762,875	\$ 377,624	33%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Aug 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	16,515	-	16,515	11,422	5,092	31%
119 Department of Economic Development & Commerce	7,581	(3,884)	3,698	3,986	(288)	-8%
162 Public Building Authority	841	(0)	841	-	841	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	139,086	-	139,086	161,571	(22,485)	-16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,000	-	1,000	-	1,000	100%
235 Puerto Rico Housing Finance Corporation	1,388	-	1,388	275	1,113	80%
277 Agricultural Enterprises Development Administration	12,255	(0)	12,255	2,473	9,783	80%
285 Puerto Rico Integrated Transit Authority	13,988	(0)	13,988	10,986	3,002	21%
295 Fiscal Agency & Financial Advisory Authority	6,438	(0)	6,438	9,270	(2,832)	-44%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 199,091	\$ (3,884)	\$ 195,208	\$ 199,982	\$ (4,774)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	537	-	537	472	65	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	3,266	-	3,266	1,868	1,398	43%
105 Industrial Commission	-	-	-	858	(858)	
109 Puerto Rico School of Plastic Arts	485	-	485	563	(78)	-16%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	401	(0)	401	382	19	5%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	100	(0)	100	58	42	42%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	44	-	44	33	11	26%
189 Institute of Forensic Science	4,090	(0)	4,090	3,397	693	17%
191 Musical Arts Corporation	1,418	0	1,418	1,449	(31)	-2%
192 Fine Arts Center Corporation	710	0	710	617	94	13%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	22	(22)	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	1,489	0	1,489	1,227	262	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	184	-	184	141	42	23%
264 Corporation for the "Caño Martín Peña" Enlace Project	601	-	601	268	333	55%
265 Roosevelt Roads	-	190	190	67	123	65%
271 Puerto Rico Technology and Innovation Services	17,237	0	17,237	5,616	11,621	67%
276 Puerto Rico Public Private Partnership Authority	4,776	(0)	4,776	568	4,207	88%
286 Authority of the Port of Ponce	115	0	115	2,115	(1,999)	-1736%
288 University of Puerto Rico Comprehensive Cancer Center	3,787	-	3,787	1,913	1,874	49%
293 Center for Diabetes Research, Education, and Medical Services	206	-	206	107	99	48%
298 Public Service Regulatory Board	1,362	(0)	1,362	619	743	55%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	379	-	379	1,070	(691)	-182%
312 Retirement Board of the Government of Puerto Rico	9,408	-	9,408	3,460	5,948	63%
329 Office of Socioeconomic Development	958	-	958	1,856	(898)	-94%
Total - Secondary Component Units	\$ 51,553	\$ 190	\$ 51,743	\$ 28,746	\$ 22,997	44%

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

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 137,374	\$ (13,333)	\$ 124,040	\$ 61	\$ 123,979	100%
226,948	8,333	235,282	275,694	(40,412)	-17%
\$ 364,322	\$ (5,000)	\$ 359,322	\$ 275,755	\$ 83,567	23%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 9,356	\$ -	\$ 9,356	\$ 9,158	\$ 198	2%
68,610	-	68,610	52,295	16,314	24%
22,913	(34)	22,879	36,864	(13,985)	-61%
977	0	977	458	519	53%
93,483	-	93,483	89,871	3,612	4%
1,692	(0)	1,692	1,619	73	4%
598	-	598	581	17	3%
8,640	2,500	11,140	23,640	(12,500)	-112%
9,173	(0)	9,173	9,837	(664)	-7%
483	-	483	236	248	51%
3,259	-	3,259	3,169	90	3%
-	-	-	-	-	-
9,887	-	9,887	9,640	247	3%
\$ 229,071	\$ 2,466	\$ 231,537	\$ 237,368	\$ (5,831)	-3%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,134,271	\$ 6,228	\$ 1,140,499	\$ 762,875	\$ 377,624	33%
199,091	(3,884)	195,208	199,982	(4,774)	-2%
51,553	190	51,743	28,746	22,997	44%
364,322	(5,000)	359,322	275,755	83,567	23%
229,071	2,466	231,537	237,368	(5,831)	-3%
\$ 1,978,308	\$ 0	\$ 1,978,308	\$ 1,504,726	\$ 473,582	24%

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
Aug FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	209	-	209	-	209	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	58	-	58	-	58	100%
23 Puerto Rico Department of State	798	-	798	268	530	66%
24 Puerto Rico Department of Treasury	136,473	-	136,473	128,239	8,233	6%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	286	-	286	23	263	92%
31 General Services Administration	943	-	943	183	759	81%
38 Puerto Rico Department of Justice	1,139	-	1,139	76	1,063	93%
40 Puerto Rico Police Bureau	3,150	-	3,150	51	3,099	98%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	2,577	-	2,577	36	2,541	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	38	-	38	-	38	100%
49 Department of Transportation and Public Works	22,581	-	22,581	3,426	19,154	85%
50 Department of Natural and Environmental Resources	7,874	-	7,874	524	7,351	93%
55 Puerto Rico Department of Agriculture	593	-	593	191	402	68%
67 Puerto Rico Department of Labor and Human Resources	52,429	-	52,429	1,811	50,617	97%
68 Puerto Rico Labor Relations Board	81	-	81	31	50	62%
69 Puerto Rico Department of Consumer Affairs	349	-	349	113	236	68%
71 Department of Health	30,247	-	30,247	4,697	25,550	84%
78 Department of Housing	4,655	-	4,655	3	4,652	100%
81 Department of Education	1,673	-	1,673	118	1,555	93%
87 Department of Recreation and Sports	3,725	-	3,725	51	3,673	99%
95 Mental Health and Drug Addiction Services Administration	1,110	-	1,110	73	1,037	93%
126 Vocational Rehabilitation Administration	142	-	142	-	142	100%
137 Department of Correction and Rehabilitation	3,988	-	3,988	39	3,948	99%
155 State Historic Preservation Office of Puerto Rico	201	-	201	55	146	72%
221 Medical Emergency Corps Bureau	1,403	-	1,403	512	891	64%
Total - Entities Operating in PRIFAS 7.5	\$ 276,719	\$ -	\$ 276,719	\$ 140,522	\$ 136,196	49%

Puerto Rico Department of Treasury

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

By Agency¹

Aug 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	\$ 98,172	\$ -	\$ 98,172	\$ 129,142	\$ (30,970)	-32%
79 Automobile Accidents Compensation Administration	16,348	-	16,348	11,006	5,342	33%
90 Medical Services Administration of Puerto Rico	24,290	-	24,290	6,129	18,161	75%
119 Department of Economic Development & Commerce	8,939	-	8,939	4,284	4,655	52%
162 Public Building Authority	25,178	-	25,178	19,756	5,422	22%
168 Puerto Rico Ports Authority	14,044	-	14,044	10,689	3,355	24%
180 Tourism Company	25,369	-	25,369	14,060	11,309	45%
187 Puerto Rico Health Insurance Administration	48,593	-	48,593	57,430	(8,837)	-18%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	15,579	-	15,579	13,921	1,658	11%
235 Puerto Rico Housing Finance Corporation	16,333	-	16,333	1,411	14,922	91%
277 Agricultural Enterprises Development Administration	14,513	-	14,513	5,444	9,069	62%
285 Puerto Rico Integrated Transit Authority	6,696	-	6,696	6,172	524	8%
295 Fiscal Agency & Financial Advisory Authority	1,455	-	1,455	-	1,455	100%
303 Convention Center of District Authority	9,746	-	9,746	22,476	(12,730)	-131%
Total - Core Component Units	\$ 325,255	\$ -	\$ 325,255	\$ 301,919	\$ 23,336	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 319	\$ -	\$ 319	\$ 261	\$ 58	18%
22 Office of The Commissioner of Insurance	1,989	-	1,989	1,134	855	43%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	2,512	-	2,512	1,490	1,021	41%
82 Institute of Puerto Rican Culture	226	-	226	13	213	94%
105 Industrial Commission	3,893	-	3,893	2,953	940	24%
109 Puerto Rico School of Plastic Arts	406	-	406	152	254	63%
121 Government Board of the 911 Service	3,766	-	3,766	1,469	2,297	61%
138 Institutional Trust of the National Guard of Puerto Rico	1,378	-	1,378	538	840	61%
161 Puerto Rico Infrastructure Financing Authority	224	-	224	48	176	79%
165 Land Authority of Puerto Rico	2,033	-	2,033	1,335	697	34%
167 Integral Development of the "Península de Cantera"	43	-	43	7	36	84%
177 Land Administration of Puerto Rico	1,665	-	1,665	836	828	50%
186 Culebra Conservation and Development Authority	53	-	53	115	(62)	-116%
189 Institute of Forensic Science	87	-	87	-	87	100%
191 Musical Arts Corporation	336	-	336	80	256	76%
192 Fine Arts Center Corporation	461	-	461	281	180	39%
195 Economic Development Bank of PR	2,500	-	2,500	246	2,254	90%
196 Puerto Rico Public Broadcasting Corporation	24	-	24	1,340	(1,316)	-5562%
198 Agricultural Insurance Corporation	569	-	569	705	(135)	-24%
215 Puerto Rico Conservatory of Music Corporation	761	-	761	404	357	47%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,319	-	2,319	316	2,002	86%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	320	-	320	112	208	65%
271 Puerto Rico Technology and Innovation Services	1,650	-	1,650	-	1,650	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	369	-	369	707	(338)	-92%
288 University of Puerto Rico Comprehensive Cancer Center	9,823	-	9,823	4,629	5,194	53%
293 Center for Diabetes Research, Education, and Medical Services	48	-	48	71	(23)	-47%
298 Public Service Regulatory Board	5,350	-	5,350	1,460	3,890	73%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	67,444	-	67,444	37,089	30,355	45%
311 Puerto Rico Gaming Commission	74,940	-	74,940	60,137	14,803	20%
312 Retirement Board of the Government of Puerto Rico	566	-	566	-	566	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 186,072	\$ -	\$ 186,072	\$ 117,928	\$ 68,144	37%

Puerto Rico Department of Treasury

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

By Agency¹

Aug FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
110,894	-	110,894	53,289	57,605	52%
\$ 110,894	\$ -	\$ 110,894	\$ 53,289	\$ 57,605	52%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
3,096	-	3,096	444	2,652	86%
2,766	-	2,766	-	2,766	100%
\$ 5,862	\$ -	\$ 5,862	\$ 444	\$ 5,418	92%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 276,719	\$ -	\$ 276,719	\$ 140,522	\$ 136,196	49%
325,255	-	325,255	301,919	23,336	7%
186,072	-	186,072	117,928	68,144	37%
110,894	-	110,894	53,289	57,605	52%
5,862	-	5,862	444	5,418	92%
\$ 904,802	\$ -	\$ 904,802	\$ 614,103	\$ 290,699	32%

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: August-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,010	\$ 639	39%
16 Office of Management and Budget	2,304	-	2,304	1,357	947	41%
18 Planning Board	-	1,847	1,847	1,455	392	21%
21 Emergency and Disaster Management Bureau	712	-	712	280	432	61%
23 Puerto Rico Department of State	1,812	(0)	1,812	1,917	(105)	-6%
24 Puerto Rico Department of Treasury	86,186	-	86,186	82,793	3,394	4%
28 State Elections Commission	2,700	(0)	2,700	2,105	595	22%
30 Human Resources Management & Transformation	1,005	0	1,005	848	157	16%
31 General Services Administration	2,530	-	2,530	1,059	1,471	58%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	11%
37 Civil Rights Commission	71	-	71	40	32	44%
38 Puerto Rico Department of Justice	13,896	0	13,896	11,137	2,759	20%
40 Puerto Rico Police Bureau	73,320	-	73,320	61,590	11,730	16%
41 Special Investigations Bureau	505	-	505	476	29	6%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,265	1,284	15%
43 Puerto Rico National Guard	1,743	-	1,743	1,241	502	29%
45 Department of Public Safety	23,063	-	23,063	22,086	977	4%
49 Department of Transportation and Public Works	16,915	-	16,915	5,895	11,020	65%
50 Department of Natural and Environmental Resources	13,553	277	13,830	10,185	3,645	26%
55 Puerto Rico Department of Agriculture	3,539	-	3,539	1,885	1,654	47%
60 Office of the Citizen's Ombudsman	334	17	351	356	(5)	-1%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	29,949	(0)	29,949	5,079	24,869	83%
68 Puerto Rico Labor Relations Board	130	-	130	101	29	22%
69 Puerto Rico Department of Consumer Affairs	1,384	(0)	1,384	1,049	336	24%
71 Department of Health	59,437	-	59,437	27,284	32,153	54%
78 Department of Housing	4,592	(0)	4,592	2,237	2,356	51%
81 Department of Education	254,535	-	254,535	106,646	147,890	58%
87 Department of Recreation and Sports	4,974	0	4,974	2,608	2,366	48%
95 Mental Health and Drug Addiction Services Administration	13,136	-	13,136	11,456	1,680	13%
96 Office of the Women's Advocate	445	25	470	336	134	28%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	263	109	29%
122 Secretariat of the Department of the Family	4,297	-	4,297	2,898	1,399	33%
123 Family and Children Administration	19,683	0	19,683	18,836	848	4%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	881	581	40%
126 Vocational Rehabilitation Administration	2,473	0	2,473	1,611	862	35%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,907	2,888	33%
137 Department of Correction and Rehabilitation	38,671	(277)	38,393	25,170	13,223	34%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	118	(13)	-12%
152 Elderly and Retired People Advocate Office	317	-	317	166	152	48%
153 Office for People with Disabilities	338	-	338	161	178	53%
155 State Historic Preservation Office of Puerto Rico	381	-	381	204	176	46%
221 Medical Emergency Corps Bureau	3,204	-	3,204	2,218	986	31%
231 Office for the Patient's Advocate	174	0	174	163	11	6%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	489	1,933	80%
279 Public Service Appeals Commission	235	(0)	235	1,137	(902)	-384%
281 Office of the Election Comptroller	244	(0)	244	235	8	3%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 3,114	\$ 708,609	\$ 432,694	\$ 275,915	39%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: August-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	\$ 54,488	\$ (5,402)	-11%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	5,432	2,742	34%
90 Medical Services Administration of Puerto Rico	20,403	-	20,403	6,026	14,377	70%
119 Department of Economic Development & Commerce	8,260	(1,942)	6,318	5,158	1,161	18%
162 Public Building Authority	13,010	(0)	13,010	11,552	1,457	11%
168 Puerto Rico Ports Authority	7,022	-	7,022	6,489	533	8%
180 Tourism Company	12,684	-	12,684	7,700	4,984	39%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	141,341	(47,501)	-51%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	6,520	1,770	21%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	874	7,986	90%
277 Agricultural Enterprises Development Administration	13,384	(0)	13,384	6,380	7,004	52%
285 Puerto Rico Integrated Transit Authority	10,342	(0)	10,342	8,744	1,598	15%
295 Fiscal Agency & Financial Advisory Authority	3,946	(0)	3,946	1,708	2,239	57%
303 Convention Center of District Authority	4,873	-	4,873	10,075	(5,202)	-107%
Total - Core Component Units	\$ 262,173	\$ (1,942)	\$ 260,231	\$ 272,486	\$ (12,254)	-5%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 140	\$ 19	12%
22 Office of The Commissioner of Insurance	994	-	994	653	341	34%
29 Puerto Rico Federal Affairs Administration	269	-	269	243	26	10%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	875	381	30%
82 Institute of Puerto Rican Culture	1,746	-	1,746	1,169	577	33%
105 Industrial Commission	1,946	-	1,946	1,756	190	10%
109 Puerto Rico School of Plastic Arts	445	-	445	482	(37)	-8%
121 Government Board of the 911 Service	1,883	-	1,883	915	968	51%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	258	432	63%
161 Puerto Rico Infrastructure Financing Authority	313	(0)	313	219	94	30%
165 Land Authority of Puerto Rico	1,016	-	1,016	729	287	28%
167 Integral Development of the "Peninsula de Cantera"	72	(0)	72	33	39	54%
177 Land Administration of Puerto Rico	832	-	832	478	354	43%
186 Culebra Conservation and Development Authority	49	-	49	89	(41)	-84%
189 Institute of Forensic Science	2,089	(0)	2,089	1,729	359	17%
191 Musical Arts Corporation	877	0	877	740	137	16%
192 Fine Arts Center Corporation	586	0	586	466	120	21%
195 Economic Development Bank of PR	1,250	-	1,250	145	1,105	88%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	669	(657)	-5554%
198 Agricultural Insurance Corporation	285	-	285	300	(15)	-5%
215 Puerto Rico Conservatory of Music Corporation	1,125	0	1,125	923	202	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	144	1,015	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	76	16	17%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	-	301	143	158	53%
265 Roosevelt Roads	160	95	255	83	172	67%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	5,285	4,158	44%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	293	2,095	88%
286 Authority of the Port of Ponce	242	0	242	1,545	(1,303)	-538%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	-	6,805	4,311	2,494	37%
293 Center for Diabetes Research, Education, and Medical Services	127	-	127	96	31	25%
298 Public Service Regulatory Board	3,356	(0)	3,356	1,267	2,089	62%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	18,512	15,210	45%
311 Puerto Rico Gaming Commission	37,660	-	37,660	57,901	(20,241)	-54%
312 Retirement Board of the Government of Puerto Rico	4,987	-	4,987	2,247	2,740	55%
329 Office of Socioeconomic Development	479	-	479	810	(331)	-69%
Total - Secondary Component Units	\$ 118,813	\$ 95	\$ 118,907	\$ 105,724	\$ 13,184	11%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: August-25

(figures in \$000s)

OMB and Hacienda Custodies

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

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ 34	\$ 61,986	100%
143,607	4,167	147,774	146,909	865	1%
\$ 212,294	\$ (2,500)	\$ 209,794	\$ 146,943	\$ 62,851	30%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	-	\$ 4,678	\$ 4,574	\$ 103	2%
35,853	-	35,853	26,610	9,243	26%
11,456	(17)	11,439	27,942	(16,503)	-144%
1,872	0	1,872	227	1,645	88%
46,742	-	46,742	44,298	2,443	5%
846	(0)	846	800	45	5%
299	-	299	291	8	3%
4,320	1,250	5,570	19,320	(13,750)	-247%
4,587	(0)	4,587	3,039	1,547	34%
242	-	242	-	242	100%
1,630	-	1,630	1,584	45	3%
-	-	-	-	-	-
4,944	-	4,944	9,640	(4,696)	-95%
\$ 117,467	\$ 1,233	\$ 118,699	\$ 138,326	\$ (19,626)	-17%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 705,495	\$ 3,114	\$ 708,609	\$ 432,694	\$ 275,915	39%
262,173	(1,942)	260,231	272,486	(12,254)	-5%
118,813	95	118,907	105,724	13,184	11%
212,294	(2,500)	209,794	146,943	62,851	30%
117,467	1,233	118,699	138,326	(19,626)	-17%
\$ 1,416,241	\$ 0	\$ 1,416,241	\$ 1,096,173	\$ 320,069	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 General Fund
By Agency¹
For the month of: August-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,010	\$ 639	39%
16 Office of Management and Budget	2,200	-	2,200	1,357	843	38%
18 Planning Board	-	1,847	1,847	1,455	392	21%
21 Emergency and Disaster Management Bureau	683	-	683	280	403	59%
23 Puerto Rico Department of State	1,413	(0)	1,413	1,745	(332)	-23%
24 Puerto Rico Department of Treasury	17,950	-	17,950	14,757	3,193	18%
28 State Elections Commission	2,700	(0)	2,700	2,105	595	22%
30 Human Resources Management & Transformation	862	0	862	835	27	3%
31 General Services Administration	2,059	-	2,059	963	1,096	53%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	11%
37 Civil Rights Commission	71	-	71	40	32	44%
38 Puerto Rico Department of Justice	13,326	0	13,326	11,061	2,266	17%
40 Puerto Rico Police Bureau	71,745	-	71,745	61,539	10,206	14%
41 Special Investigations Bureau	505	-	505	476	29	6%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,228	32	0%
43 Puerto Rico National Guard	1,743	-	1,743	1,241	502	29%
45 Department of Public Safety	23,044	-	23,044	22,086	958	4%
49 Department of Transportation and Public Works	5,624	-	5,624	4,168	1,456	26%
50 Department of Natural and Environmental Resources	9,616	277	9,893	9,851	42	0%
55 Puerto Rico Department of Agriculture	3,243	-	3,243	1,763	1,480	46%
60 Office of the Citizen's Ombudsman	334	17	351	356	(5)	-1%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	3,734	(0)	3,734	3,910	(176)	-5%
68 Puerto Rico Labor Relations Board	89	-	89	85	4	5%
69 Puerto Rico Department of Consumer Affairs	1,210	(0)	1,210	980	229	19%
71 Department of Health	44,314	-	44,314	23,929	20,384	46%
78 Department of Housing	2,265	(0)	2,265	2,234	31	1%
81 Department of Education	253,699	-	253,699	106,613	147,085	58%
87 Department of Recreation and Sports	3,112	0	3,112	2,577	535	17%
95 Mental Health and Drug Addiction Services Administration	12,581	-	12,581	11,383	1,198	10%
96 Office of the Women's Advocate	445	25	470	336	134	28%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	263	109	29%
122 Secretariat of the Department of the Family	4,297	-	4,297	2,898	1,399	33%
123 Family and Children Administration	19,683	0	19,683	18,836	848	4%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	881	581	40%
126 Vocational Rehabilitation Administration	2,402	0	2,402	1,611	791	33%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,907	2,888	33%
137 Department of Correction and Rehabilitation	36,677	(277)	36,400	25,131	11,269	31%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	118	(13)	-12%
152 Elderly and Retired People Advocate Office	317	-	317	166	152	48%
153 Office for People with Disabilities	338	-	338	161	178	53%
155 State Historic Preservation Office of Puerto Rico	280	-	280	149	131	47%
221 Medical Emergency Corps Bureau	2,503	-	2,503	1,821	682	27%
231 Office for the Patient's Advocate	174	0	174	163	11	6%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	489	1,933	80%
279 Public Service Appeals Commission	235	(0)	235	1,137	(902)	-384%
281 Office of the Election Comptroller	244	(0)	244	235	8	3%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 3,114	\$ 570,250	\$ 356,792	\$ 213,457	37%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: August-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	-	8,257	6,026	2,232	27%
119 Department of Economic Development & Commerce	3,791	(1,942)	1,849	2,368	(519)	-28%
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	104,280	(34,737)	-50%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	149	545	79%
277 Agricultural Enterprises Development Administration	6,128	(0)	6,128	1,967	4,161	68%
285 Puerto Rico Integrated Transit Authority	6,994	(0)	6,994	5,516	1,478	21%
295 Fiscal Agency & Financial Advisory Authority	3,219	(0)	3,219	1,708	1,511	47%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 99,546	\$ (1,942)	\$ 97,604	\$ 122,013	\$ (24,409)	-25%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	243	26	10%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	-	1,633	1,159	474	29%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	-	242	394	(152)	-63%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	(0)	200	183	18	9%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	30	20	40%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	17	5	21%
189 Institute of Forensic Science	2,045	(0)	2,045	1,729	316	15%
191 Musical Arts Corporation	709	0	709	692	17	2%
192 Fine Arts Center Corporation	355	0	355	294	62	17%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	11	(11)	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	0	745	691	54	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	76	16	17%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	-	301	143	158	53%
265 Roosevelt Roads	-	95	95	34	61	64%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	5,285	3,334	39%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	293	2,095	88%
286 Authority of the Port of Ponce	58	0	58	1,050	(993)	-1724%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	-	1,893	1,111	782	41%
293 Center for Diabetes Research, Education, and Medical Services	103	-	103	54	49	48%
298 Public Service Regulatory Board	681	(0)	681	310	371	54%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	-	189	514	(324)	-171%
312 Retirement Board of the Government of Puerto Rico	4,704	-	4,704	2,247	2,457	52%
329 Office of Socioeconomic Development	479	-	479	810	(331)	-69%
Total - Secondary Component Units	\$ 25,776	\$ 95	\$ 25,871	\$ 17,369	\$ 8,502	33%

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

(figures in \$000s)

OMB and Hacienda Custodies

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

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ 34	\$ 61,986	100%
88,160	4,167	92,327	115,741	(23,414)	-25%
\$ 156,847	\$ (2,500)	\$ 154,347	\$ 115,775	\$ 38,572	25%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	\$ -	\$ 4,678	\$ 4,574	\$ 103	2%
34305	0	34305	26192	8113	0
11456	-17	11439	27942	-16503	-1
489	0	489	227	262	1
0	0	0	0	0	
46742	0	46742	44298	2443	0
846	0	846	800	45	0
299	0	299	291	8	0
0	0	0	0	0	
4320	1250	5570	19320	-13750	-2
4587	0	4587	3039	1547	0
242	0	242	0	242	1
1630	0	1630	1584	45	0
0	0	0	0	0	
4944	0	4944	9640	-4696	-1
\$ 114,536	\$ 1,233	\$ 115,768	\$ 137,908	\$ (22,140)	-19%

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 %
\$ 567,136	\$ 3,114	\$ 570,250	\$ 356,792	\$ 213,457	37%
99,546	(1,942)	97,604	122,013	(24,409)	-25%
25,776	95	25,871	17,369	8,502	33%
156,847	(2,500)	154,347	115,775	38,572	25%
114,536	1,233	115,768	137,908	(22,140)	-19%
\$ 963,840	\$ 0	\$ 963,840	\$ 749,858	\$ 213,983	22%

Notes:

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

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

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	-	105	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	-	399	172	227	57%
24 Puerto Rico Department of Treasury	68,236	-	68,236	68,035	201	0%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	13	130	91%
31 General Services Administration	471	-	471	96	376	80%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	76	494	87%
40 Puerto Rico Police Bureau	1,575	-	1,575	51	1,524	97%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	36	1,252	97%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	-	11,290	1,727	9,563	85%
50 Department of Natural and Environmental Resources	3,937	-	3,937	334	3,603	92%
55 Puerto Rico Department of Agriculture	297	-	297	122	174	59%
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	1,169	25,045	96%
68 Puerto Rico Labor Relations Board	41	-	41	16	24	60%
69 Puerto Rico Department of Consumer Affairs	175	-	175	68	106	61%
71 Department of Health	15,124	-	15,124	3,355	11,769	78%
78 Department of Housing	2,327	-	2,327	3	2,325	100%
81 Department of Education	837	-	837	32	804	96%
87 Department of Recreation and Sports	1,862	-	1,862	31	1,831	98%
95 Mental Health and Drug Addiction Services Administration	555	-	555	73	482	87%
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	39	1,954	98%
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	55	45	45%
221 Medical Emergency Corps Bureau	701	-	701	397	304	43%
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	\$ -	\$ 138,359	\$ 75,902	\$ 62,457	45%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-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	\$ 54,488	\$ (5,402)	-11%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	5,432	2,742	34%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	-	12,145	100%
119 Department of Economic Development & Commerce	4,470	-	4,470	2,790	1,680	38%
162 Public Building Authority	12,589	-	12,589	11,552	1,037	8%
168 Puerto Rico Ports Authority	7,022	-	7,022	6,489	533	8%
180 Tourism Company	12,684	-	12,684	7,700	4,984	39%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	37,060	(12,764)	-53%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	6,520	1,270	16%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	725	7,441	91%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	4,413	2,843	39%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,228	120	4%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	-	728	100%
303 Convention Center of District Authority	4,873	-	4,873	10,075	(5,202)	-107%
Total - Core Component Units	\$ 162,628	\$ -	\$ 162,628	\$ 150,473	\$ 12,155	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 140	\$ 19	12%
22 Office of The Commissioner of Insurance	994	-	994	653	341	34%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	875	381	30%
82 Institute of Puerto Rican Culture	113	-	113	10	103	91%
105 Industrial Commission	1,946	-	1,946	1,756	190	10%
109 Puerto Rico School of Plastic Arts	203	-	203	88	115	57%
121 Government Board of the 911 Service	1,883	-	1,883	915	968	51%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	258	432	63%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	36	76	68%
165 Land Authority of Puerto Rico	1,016	-	1,016	729	287	28%
167 Integral Development of the "Península de Cantera"	21	-	21	3	18	86%
177 Land Administration of Puerto Rico	832	-	832	478	354	43%
186 Culebra Conservation and Development Authority	27	-	27	72	(45)	-171%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	48	120	71%
192 Fine Arts Center Corporation	231	-	231	172	59	25%
195 Economic Development Bank of PR	1,250	-	1,250	145	1,105	88%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	658	(646)	-5461%
198 Agricultural Insurance Corporation	285	-	285	300	(15)	-5%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	232	148	39%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	144	1,015	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	49	111	69%
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	495	(310)	-168%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	3,200	1,712	35%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	42	(18)	-74%
298 Public Service Regulatory Board	2,675	-	2,675	957	1,718	64%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	18,512	15,210	45%
311 Puerto Rico Gaming Commission	37,470	-	37,470	57,387	(19,917)	-53%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ -	\$ 93,036	\$ 88,355	\$ 4,681	5%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-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	-	55,447	31,168	24,279	44%
\$ 55,447	\$ -	\$ 55,447	\$ 31,168	\$ 24,279	44%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1,547.92	-	1,547.92	417.33	1,130.59	0.73
1,383.17	-	1,383.17	-	1,383.17	1.00
\$ 2,931	\$ -	\$ 2,931	\$ 417	\$ 2,514	86%

Recap

Entities Operating in PRIIFAS 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	\$ -	\$ 138,359	\$ 75,902	\$ 62,457	45%
162,628	-	162,628	150,473	12,155	7%
93,036	-	93,036	88,355	4,681	5%
55,447	-	55,447	31,168	24,279	44%
2,931	-	2,931	417	2,514	86%
\$ 452,401	\$ -	\$ 452,401	\$ 346,315	\$ 106,086	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 Full Year CapEx Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	(168)	3,192	-	3,192
23 Puerto Rico Department of State	1,168	(58)	1,110	-	1,110
31 General Services Administration	1,000	(50)	950	-	950
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	-	209
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	\$ (892)	\$ 73,345	\$ -	\$ 73,345
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
Total - Core Component Units	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
189 Institute of Forensic Science	810	(41)	770	-	770
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	-	9,690
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	-	334	-	334
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ (556)	\$ 15,960	\$ -	\$ 15,960

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: August-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	\$ -	\$ 43,006	\$ -	\$ 43,006
25 Custody of the Department of the Treasury	250	-	250	-	250
Total - OMB and Hacienda Custodies	\$ 43,256	\$ -	\$ 43,256	\$ -	\$ 43,256
	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	-	9,226
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	-	7,709
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ -	\$ 16,935
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ (892)	\$ 73,345	\$ -	\$ 73,345
Core Component Units	6,000	-	6,000	-	6,000
Secondary Component Units	16,515	(556)	15,960	-	15,960
OMB and Hacienda Custodies	43,256	-	43,256	-	43,256
Out of Scope Entities	17,341	(406)	16,935	-	16,935
Total	\$ 157,349	\$ (1,853)	\$ 155,496	\$ -	\$ 155,496

Notes:

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

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

Appendix

Puerto Rico Department of Treasury

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

By Agency

For the month of: August-25

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	YTD Totals	Remaining Balance \$	Balance %
Core Component Units						
70 State Insurance Fund Corporation	\$ 589,032	\$ 74,654	\$ 54,488	\$ 129,142	\$ 459,890	78%
79 Automobile Accident Compensation Administration	98,087	5,574	5,432	11,006	87,081	89%
90 Administration of Medical Services of Puerto Rico	244,831	11,526	6,026	17,551	227,280	93%
119 Department of Economic Development and Commerce	75,820	3,112	5,158	8,270	67,550	89%
162 Public Buildings Authority	156,114	8,204	11,552	19,756	136,358	87%
168 Ports Authority	84,265	4,200	6,489	10,689	73,576	87%
180 Tourism Company	152,211	6,360	7,700	14,060	138,151	91%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	141,341	219,001	907,072	81%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,401	6,520	13,921	85,553	86%
235 Housing Financing Authority	106,323	811	874	1,686	104,637	98%
277 Administration for the Development of Agricultural Enterprises	160,609	1,537	6,380	7,917	152,692	95%
285 Integrated Transport Authority	124,105	8,414	8,744	17,158	106,947	86%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,355	7,562	1,708	9,270	38,085	80%
303 District Authority of the Convention Center	58,477	12,400	10,075	22,476	36,001	62%
Total - Core Component Units	\$ 3,122,776	\$ 229,416	\$ 272,486	\$ 501,901	\$ 2,620,875	84%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 121	\$ 140	\$ 261	\$ 1,653	86%
22 Office of The Commissioner of Insurance	11,933	481	653	1,134	10,799	90%
29 Puerto Rico Federal Affairs Administration	3,222	230	243	472	2,750	85%
75 Office of the Financial Institutions Commissioner	15,069	615	875	1,490	13,579	90%
82 Institute of Puerto Rican Culture	20,951	712	1,169	1,881	19,070	91%
105 Industrial Commission	23,356	2,055	1,756	3,811	19,545	84%
109 Puerto Rico School of Plastic Arts	5,341	233	482	715	4,626	87%
121 Government Board of the 911 Service	22,597	554	915	1,469	21,128	93%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	538	7,732	93%
161 Puerto Rico Infrastructure Financing Authority	3,751	211	219	430	3,321	89%
165 Land Authority of Puerto Rico	12,195	606	729	1,335	10,860	89%
167 Integral Development of the "Península de Cantera"	859	32	33	65	794	92%
177 Land Administration of Puerto Rico	9,987	358	478	836	9,151	92%
186 Culebra Conservation and Development Authority	583	58	89	148	435	75%
189 Institute of Forensic Science	25,062	1,668	1,729	3,397	21,665	86%
191 Musical Arts Corporation	10,522	789	740	1,529	8,993	85%
192 Fine Arts Center Corporation	7,030	432	466	898	6,132	87%
195 Economic Development Bank of PR	14,999	101	145	246	14,753	98%
196 Puerto Rico Public Broadcasting Corporation	142	693	669	1,362	(1,220)	-859%
198 Agricultural Insurance Corporation	3,416	405	300	705	2,711	79%
215 Puerto Rico Conservatory of Music Corporation	13,501	708	923	1,631	11,870	88%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	172	144	316	13,596	98%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	66	76	141	960	87%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	126	143	268	3,340	93%
265 Roosevelt Roads	3,059	96	83	179	2,880	94%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,285	5,616	107,704	95%
276 Puerto Rico Public Private Partnership Authority	28,653	276	293	568	28,085	98%
286 Authority of the Port of Ponce	2,906	1,276	1,545	2,822	84	3%
288 University of Puerto Rico Comprehensive Cancer Center	81,659	2,231	4,311	6,542	75,117	92%
293 Center for Diabetes Research, Education, and Medical Services	1,527	82	96	178	1,349	88%
298 Public Service Regulatory Board	40,271	812	1,267	2,079	38,192	95%
310 Municipal Finance Corporation	404,665	18,577	18,512	37,089	367,576	91%
311 Puerto Rico Gaming Commission	451,915	3,306	57,901	61,207	390,708	86%
312 Retirement Board of the Government of Puerto Rico	59,846	1,213	2,247	3,460	56,386	94%
329 Office of Socioeconomic Development	5,747	1,046	810	1,856	3,891	68%
Total - Secondary Component Units	\$ 1,426,889	\$ 40,950	\$ 105,724	\$ 146,674	\$ 1,280,215	90%
Core Component Units	\$ 3,122,776	\$ 229,416	\$ 272,486	\$ 501,901	\$ 2,620,875	84%
Secondary Component Units	1,426,889	40,950	105,724	146,674	1,280,215	90%
Combined Component Units Monthly Actuals	\$ 4,549,665	\$ 270,366	\$ 378,209	\$ 648,575	\$ 3,901,090	86%

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

As Recorded and Presented by each Entity

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	FY26
		1	2	YTD Totals
		<u>7/31/2025</u>	<u>8/31/2025</u>	
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45,320	\$ 45,320
22	Office of The Commissioner of Insurance	-	-	-
70	State Insurance Fund Corporation	-	-	-
75	OCIF	202	195	397
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	4,090
105	Industrial Commission	411	425	
109	School of Plastic Arts	36	36	72
119	Department of Economic Development and Commerce	277		277
121	Government Board of the 911 Service	-	23	23
138	Institutional Trust of the National Guard of Puerto Rico	3	3	6
161	Puerto Rico Infrastructure Financing Authority	-	-	-
162	Public Building Authority	-	-	-
165	Land Authority of Puerto Rico	-	0	-
168	Puerto Rico Ports Authority	2,103	2,055	4,158
177	Land Administration of Puerto Rico	-	-	-
180	Tourism Company of Puerto Rico	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	76
186	Culebra Conservation and Development Authority	2		2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	325
191	Musical Arts Corporation	37	29	66
192	Fine Arts Center Corporation	50	50	
195	Economic Development Bank of PR	154	156	310
198	Agricultural Insurance Corporation	15	15	30
215	Puerto Rico Conservatory of Music Corporation	42	40	82
235	Puerto Rico Housing Finance Authority	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	7
277	Agricultural Enterprises Development Administration	-	-	-
285	Puerto Rico Integrated Transit Authority	1,145	1,145	2,290
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	4,332
		<u>\$ 17,326</u>	<u>\$ 54,237</u>	<u>\$ 70,627</u>