

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*

***Dec 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 Martin Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

### **Out of Scope Entities**

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

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

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

***YTD FY26 General Fund Revenue - Budget vs. Actual***

*Dec FY26 YTD*

*By Concept*

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Individual Income Taxes	\$ 1,083,438	\$ 1,218,735	\$ 135,297	12.5%
2 Corporate Income Taxes	1,484,886	1,374,650	(110,236)	-7.4%
3 Sales & Use Taxes	1,153,331	1,224,277	70,947	6.2%
4 Act 154 Collections	59,426	58,089	(1,337)	-2.2%
5 Non-Resident Withholdings	430,247	551,624	121,378	28.2%
6 Alcoholic Beverages	160,702	131,965	(28,737)	-17.9%
7 Cigarettes	39,942	59,883	19,941	49.9%
8 Motor Vehicles	388,462	314,038	(74,424)	-19.2%
9 Excises on Off-Shore Shipment Rum	149,503	141,665	(7,838)	-5.2%
10 Partnerships	192,821	161,836	(30,985)	-16.1%
11 Petroleum Products	246,528	239,507	(7,020)	-2.8%
12 Other Excise Taxes	36,022	60,517	24,495	68.0%
13 Other General Fund Revenue	340,870	359,703	18,834	5.5%
14 Other Tax Revenue	169,954	112,723	(57,230)	-33.7%
<b>Total General Fund Revenue</b>	<b>\$ 5,936,129</b>	<b>\$ 6,009,212</b>	<b>\$ 73,083</b>	<b>1%</b>

**Notes :**

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



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

**YTD FY26 General Fund Expenses - Budget vs. Actual**

Dec FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,754,322	\$ 1,520,131	\$ 234,191	13%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$141.7M. Additionally, \$38.3M remains under the Custody of Hacienda, and \$28.5M remains under the Custody of OMB, pending disbursement to various agencies.
2 Facilities	243,709	166,132	77,577	32%	Largely due to delayed disbursements from the Department of Education, amounting to \$44.7M and Custody of OMB \$11.9M.
3 Purchased Services	292,978	203,145	89,833	31%	Variances are primarily due to the timing of disbursements. The most significant variances include: Department of Education for \$25M, Custody of OMB for \$21.4M, Department of Health for \$14.7M, and Department of Treasury for \$10.6M.
4 Donations and Subsidies	160,709	106,919	53,790	33%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$39.8M. Additionally, timing differences from the Custody of the OMB for \$15.5M, partially offset with (\$9.5M) from the Legislative Assembly.
5 Transportation	56,524	38,793	17,731	31%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$13.7M, and Puerto Rico Police Bureau with \$1.9M.
6 Professional Services	291,904	150,269	141,635	49%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$58M, Puerto Rico Department of Treasury for \$22.4M, Custody of the Department of the Treasury for \$13.6M, P3 for \$9.7M, AAFAF for \$8.2M, and Medical Services Administration of Puerto Rico for \$7M, among others.
7 Other Operating	125,421	79,198	46,223	37%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$15.9M, Puerto Rico Technology and Innovation Services for \$11.2M, Custody of OMB for \$5M, and Puerto Rico Police Bureau for \$4.9M.
8 Capital Expenditures	74,900	34,062	40,837	55%	The current month reflected minimal expenditures, largely attributable to postponed capital projects of fiscal year 2026. Mayor drivers for this concept are the Custody of OMB \$17.1M, PRITS \$4.8M, Department of Transportation \$4.8M and The General Court of Justice for the amount of \$3.7M, among others.
9 Debt Service	352,335	352,920	(585)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The variance is related to PP2026-26370 which affects FY26 appropriations for the payment of the "Rum Tax Contingent Value Instrument" to cover projected FY2025 obligations. This will be replenished during FY2026 through an amendment to the General Fund Resolutions.
10 Materials and Supplies	48,702	26,701	22,001	45%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$13.3M, Puerto Rico Police Bureau for \$3.4M, Department of Health for \$1.3M, and Department of Correction and Rehabilitation for \$1.2M.
11 Equipment Purchases	32,665	12,704	19,961	61%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$13.4M, Puerto Rico Department of Treasury for \$2.7M, and Puerto Rico Police Bureau for \$1.3M.
12 Media and Advertisements	2,422	642	1,779	73%	Variances are primarily attributed to disbursement timing differences and expected low utilization. Notable variances include: Puerto Rico Technology and Innovation Services for \$451K, Administration for Socioeconomic Development of the Family for \$280K, Department of Health for \$222K, GSA for \$159K, and Department of Treasury for the amount of \$147K.
13 Social Wellbeing for Puerto Rico	943,408	875,969	67,439	7%	Variance is driven by timing of disbursements in the Custody of OMB for \$76M. This is partially offset by Custody of the treasury department for (\$18.8M).
14 Appropriations to non-governmental entities	81,253	74,746	6,507	8%	Primarily due to delayed reporting of actual results by the ADEA totaling \$10.8M, partially offset by Department of Agriculture totaling (\$5.8M).
30 PayGo	1,031,783	1,007,272	24,511	2%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	197,833	168,212	29,621	15%	The variance is driven by \$29.9M yet to be disbursed from the Custody of OMB to various agencies, and \$10.2M in the Police Bureau. This partially offset by (\$15M) under Contributions to the Municipalities.
82 Federal Fund Matching	77,422	14,181	63,241	82%	Primary due to \$48.3M under the Custody of OMB, pending disbursement to various agencies and \$13M in Department of Health.
89 Prior Period Debts	3,225	999	2,225	69%	Primarily driven by timing of disbursements in the Puerto Rico Police Bureau for \$2.3M, partially offset by (\$997K) in the Department of Health.
98 Budgetary Reserve	104,663	-	104,663	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
<b>Subtotal General Fund Expenditures</b>	<b>\$ 5,876,178</b>	<b>\$ 4,832,996</b>	<b>\$ 1,043,182</b>	<b>18%</b>	

**Non-Governmental Expenses included in the Certified Budget<sup>1</sup>**

9 Debt Service	33,983	-	33,983	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	50,974	-	50,974	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 84,957</b>	<b>\$ -</b>	<b>\$ 84,957</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 5,961,134</b>	<b>\$ 4,832,996</b>	<b>\$ 1,128,138</b>	<b>19%</b>	

**Notes :**

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

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

(figures in \$000s)

General Fund Revenue <sup>1</sup>	FY26 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 1,083,438	\$ 1,218,735	\$ 135,297	12.5%
2 Corporate Income Taxes	3,240,287	-	3,240,287	1,484,886	1,374,650	(110,236)	-7.4%
3 Sales & Use Taxes	2,937,776		2,937,776	1,153,331	1,224,277	70,947	6.2%
4 Act 154 Collections	114,399	-	114,399	59,426	58,089	(1,337)	-2.2%
5 Non-Resident Withholdings	822,509	-	822,509	430,247	551,624	121,378	28.2%
6 Alcoholic Beverages	314,650	-	314,650	160,702	131,965	(28,737)	-17.9%
7 Cigarettes	75,291	-	75,291	39,942	59,883	19,941	49.9%
8 Motor Vehicles	780,647	-	780,647	388,462	314,038	(74,424)	-19.2%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	149,503	141,665	(7,838)	-5.2%
10 Partnerships	421,665	-	421,665	192,821	161,836	(30,985)	-16.1%
11 Petroleum Products	507,108	-	507,108	246,528	239,507	(7,020)	-2.8%
12 Other Excise Taxes	65,738	-	65,738	36,022	60,517	24,495	68.0%
13 Other General Fund Revenue	842,036	-	842,036	340,870	359,703	18,834	5.5%
14 Other Tax Revenue	434,288	-	434,288	169,954	112,723	(57,230)	-33.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	39,102	14,662	(24,440)	-62.5%
ii. Cigarette Excise Taxes	32,858	-	32,858	16,429	5,857	(10,572)	-64.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	17,549	5,700	(11,849)	-67.5%
iv. FAM & Cine	164,807	-	164,807	78,673	86,505	7,832	10.0%
v. PRCCDA	30,334	-	30,334	18,200	-	(18,200)	-100.0%
<b>Total General Fund Revenue</b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 5,936,129</b>	<b>\$ 6,009,212</b>	<b>\$ 73,083</b>	<b>1%</b>

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (243,636)	\$ 3,508,644	\$ 1,754,322	\$ 1,520,131	\$ 234,191	13%
2 Facilities	490,504	(3,085)	487,419	243,709	166,132	77,577	32%
3 Purchased Services	572,820	13,137	585,957	292,978	203,145	89,833	31%
4 Donations and Subsidies	334,181	(12,763)	321,418	160,709	106,919	53,790	33%
5 Transportation	113,792	(744)	113,048	56,524	38,793	17,731	31%
6 Professional Services	575,893	7,915	583,808	291,904	150,269	141,635	49%
7 Other Operating	229,417	21,424	250,841	125,421	79,198	46,223	37%
8 Capital Expenditures	157,349	(7,550)	149,799	74,900	34,062	40,837	55%
9 Debt Service	991,017	-	991,017	352,335	352,920	(585)	0%
10 Materials and Supplies	77,444	19,961	97,405	48,702	26,701	22,001	45%
11 Equipment Purchases	41,533	23,797	65,330	32,665	12,704	19,961	61%
12 Media and Advertisements	4,706	137	4,843	2,422	642	1,779	73%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	943,408	875,969	67,439	7%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	81,253	74,746	6,507	8%
30 PayGo	2,063,566	-	2,063,566	1,031,783	1,007,272	24,511	2%
81 Undistributed Appropriations	289,889	21,935	311,824	197,833	168,212	29,621	15%
82 Federal Fund Matching	155,865	(1,022)	154,843	77,422	14,181	63,241	82%
89 Prior Period Debts	4,953	1,496	6,449	3,225	999	2,225	69%
98 Budgetary Reserve	-	209,327	209,327	104,663	-	104,663	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 5,876,178</b>	<b>\$ 4,832,996</b>	<b>\$ 1,043,182</b>	<b>18%</b>

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

9 Debt Service	67,965	-	67,965	33,983	-	33,983	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	50,974	-	50,974	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 84,957</b>	<b>\$ -</b>	<b>\$ 84,957</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 5,961,134</b>	<b>\$ 4,832,996</b>	<b>\$ 1,128,138</b>	<b>19%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
*Quarterly FY26 General Fund Budget v. Actual*  
**Quarter:**  
**Q2**

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

	Revenue Forecast	FY26 Certified Budget		Quarterly Budget	Actual	Variance	
		Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue</b>							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 583,579	\$ 647,545	\$ 63,966	11.0%
2 Corporate Income Taxes	3,240,287	-	3,240,287	757,586	740,879	(16,707)	-2.2%
3 Sales & Use Taxes	2,937,776	-	2,937,776	773,075	808,689	35,614	4.6%
4 Act 154 Collections	114,399	-	114,399	28,158	30,090	1,932	6.9%
5 Non-Resident Withholdings	822,509	-	822,509	216,314	258,240	41,927	19.4%
6 Alcoholic Beverages	314,650	-	314,650	80,869	69,244	(11,625)	-14.4%
7 Cigarettes	75,291	-	75,291	18,157	30,121	11,964	65.9%
8 Motor Vehicles	780,647	-	780,647	198,013	169,538	(28,475)	-14.4%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	76,411	49,302	(27,109)	-35.5%
10 Partnerships	421,665	-	421,665	109,229	87,037	(22,192)	-20.3%
11 Petroleum Products	507,108		507,108	125,669	125,697	28	0.0%
12 Other Excise Taxes	65,738		65,738	14,006	22,287	8,281	59.1%
13 Other General Fund Revenue	842,036	-	842,036	230,850	198,875	(31,975)	-13.9%
14 Other Tax Revenue	434,288	-	434,288	90,037	42,194	(47,843)	-53.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	24,800	-	(24,800)	-100.0%
iii. Cigarette Excise Taxes	32,858	-	32,858	8,215	463	(7,752)	-94.4%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	8,775	-	(8,775)	-100.0%
v. FAM & Cine	164,807	-	164,807	39,147	41,731	2,584	6.6%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	9,100	-	(9,100)	-100.0%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 3,301,951</b>	<b>\$ 3,279,739</b>	<b>\$ (22,213)</b>	<b>-1%</b>

**Puerto Rico Department of Treasury**  
**Quarterly FY26 General Fund Budget v. Actual**  
**Quarter:**  
**Q2**

*By Concept*

	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Expenses</b>							
1 Payroll	\$ 3,752,280	\$ (243,636)	\$ 3,508,644	\$ 877,161	\$ 706,203	\$ 170,958	19%
2 Facilities	490,504	(3,085)	487,419	121,855	65,662	56,192	46%
3 Purchased Services	572,820	13,137	585,957	146,489	119,063	27,427	19%
4 Donations and Subsidies	334,181	(12,763)	321,418	80,355	51,965	28,389	35%
5 Transportation	113,792	(744)	113,048	28,262	35,210	(6,948)	-25%
6 Professional Services	575,893	7,915	583,808	145,952	109,234	36,718	25%
7 Other Operating	229,417	21,424	250,841	62,710	46,347	16,363	26%
8 Capital Expenditures	157,349	(7,550)	149,799	37,450	33,252	4,198	11%
9 Payments of current & prior period obligations	991,017	-	991,017	151,001	151,588	(587)	0%
10 Materials and Supplies	77,444	19,961	97,405	24,351	15,198	9,153	38%
11 Equipment Purchases	41,533	23,797	65,330	16,332	9,829	6,503	40%
12 Media and Advertisements	4,706	137	4,843	1,211	377	834	69%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	471,704	454,659	17,044	4%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	40,683	50,013	(9,331)	-23%
30 PayGo	2,063,566	-	2,063,566	515,892	512,568	3,324	1%
81 Undistributed Appropriations	289,889	21,935	311,824	77,956	64,941	13,015	17%
82 Federal Fund Matching	155,865	(1,022)	154,843	38,711	7,877	30,834	80%
89 Prior Period Debts	4,953	1,496	6,449	1,612	(2,142)	3,755	233%
98 Budgetary Reserve	-	209,327	209,327	52,332	-	52,332	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 2,892,018</b>	<b>\$ 2,431,845</b>	<b>\$ 460,173</b>	<b>16%</b>

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

9 Payments of current & prior period obligations	67,965	-	67,965	16,991	-	16,991	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	25,487	-	25,487	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 2,934,496</b>	<b>\$ 2,431,845</b>	<b>\$ 502,651</b>	<b>17%</b>

**Notes :**

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

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

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly General Fund Expense vs. Actuals**  
For the month of: December-25  
Period: 6

(figures in \$000s)

	Revenue Forecast	FY26 Certified Budget		Monthly Budget	Actual Monthly Actuals	Variance	
		Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
1 Individual Income Taxes	\$ 2,800,576	\$ (104,200)	\$ 2,696,376	\$ 201,687	\$ 230,684	\$ 28,997	14.4%
2 Corporate Income Taxes	3,323,486	(83,199)	3,240,287	469,799	452,616	(17,182)	-3.7%
3 Sales & Use Taxes	2,907,148	30,628	2,937,776	301,599	311,162	9,563	3.2%
4 Act 154 Collections	123,620	(9,222)	114,399	8,159	8,114	(45)	-0.5%
5 Non-Resident Withholdings	897,735	(75,226)	822,509	78,777	89,884	11,106	14.1%
6 Alcoholic Beverages	298,581	16,070	314,650	27,207	25,854	(1,353)	-5.0%
7 Cigarettes	68,024	7,267	75,291	4,409	9,886	5,478	124.3%
8 Motor Vehicles	757,648	22,999	780,647	67,899	63,830	(4,069)	-6.0%
9 Excises on Off-Shore Shipment Rum	205,301	14,795	220,096	10,629	-	(10,629)	-100.0%
10 Partnerships	398,323	23,342	421,665	74,066	70,180	(3,886)	-5.2%
11 Petroleum Products	506,915	193	507,108	32,643	29,993	(2,650)	-8.1%
12 Other Excise Taxes	54,924		65,738	4,037	11,975	7,938	196.6%
13 Other General Fund Revenue	881,349		842,036	94,484	77,173	(17,311)	-18.3%
14 Other Tax Revenue	434,288	-	434,288	46,908	15,606	(31,302)	-66.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	24,800	-	(24,800)	-100.0%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,738	154	(2,584)	-94.4%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	2,925	-	(2,925)	-100.0%
Petroleum Products (Crudita) Excise Tax - AFI	-	-	-	-	-	-	
Petroleum Products (Crudita) Excise Tax - HTA	-	-	-	-	-	-	
Gas Oil and Diesel Excise Taxes	-	-	-	-	-	-	
Gasoline Excise Tax Revenue	-	-	-	-	-	-	
Vehicle License Fees (\$15 Portion)	-	-	-	-	-	-	
Vehicle License Fees (\$25 Portion)	-	-	-	-	-	-	
Other HTA (tolls paid at tax office)	-	-	-	-	-	-	
CRIM Property Tax Inflows	-	-	-	-	-	-	
iv. FAM & Cine	164,807	-	164,807	13,412	15,452	2,040	15.2%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
<b>Total General Fund Revenue</b>	<b>\$ 13,657,919</b>	<b>\$ (156,555)</b>	<b>\$ 13,472,864</b>	<b>\$ 1,422,302</b>	<b>\$ 1,396,957</b>	<b>\$ (25,345)</b>	<b>-2%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly General Fund Expense vs. Actuals**  
For the month of: December-25  
Period: 6

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (243,636)	\$ 3,508,644	\$ 292,387	\$ 188,158	\$ 104,229	36%
2 Facilities	490,504	(3,085)	487,419	40,618	15,958	24,661	61%
3 Purchased Services	572,820	13,137	585,957	48,830	33,515	15,315	31%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	23,206	3,579	13%
5 Transportation	113,792	(744)	113,048	9,421	13,319	(3,898)	-41%
6 Professional Services	575,893	7,915	583,808	48,651	38,454	10,197	21%
7 Other Operating	229,417	21,424	250,841	20,903	11,586	9,317	45%
8 Capital Expenditures	157,349	(7,550)	149,799	12,483	24,668	(12,185)	-98%
9 Debt Service	991,017	-	991,017	50,334	50,333	0	0%
10 Materials and Supplies	77,444	19,961	97,405	8,117	4,089	4,029	50%
11 Equipment Purchases	41,533	23,797	65,330	5,444	4,873	571	10%
12 Media and Advertisements	4,706	137	4,843	404	95	309	76%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	157,235	171,154	(13,919)	-9%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	13,542	10,497	3,046	22%
30 PayGo	2,063,566	-	2,063,566	171,964	181,721	(9,757)	-6%
81 Undistributed Appropriations	289,889	21,935	311,824	32,972	9,312	23,660	72%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	3,671	9,233	72%
89 Prior Period Debts	4,953	1,496	6,449	537	(2,203)	2,740	510%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 970,974</b>	<b>\$ 782,403</b>	<b>\$ 188,571</b>	<b>19%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>							
9 Debt Service	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 985,133</b>	<b>\$ 782,403</b>	<b>\$ 202,730</b>	<b>21%</b>

**Notes :**

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

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund**  
*By Agency*  
*Dec FY26 YTD*

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
16 Office of Management and Budget	1,255	628	510	(117)
18 Planning Board	-	-	105	105
21 Emergency and Disaster Management Bureau	347	174	-	(174)
23 Puerto Rico Department of State	5,039	2,519	2,534	15
24 Puerto Rico Department of Treasury	818,835	409,418	398,384	(11,033)
30 Human Resources Management & Transformation	1,716	858	1,329	471
31 General Services Administration	39,155	19,578	3,480	(16,097)
38 Puerto Rico Department of Justice	6,832	3,416	6,470	3,054
40 Puerto Rico Police Bureau	18,899	9,450	3,602	(5,848)
42 Puerto Rico Fire Department Bureau	15,460	7,730	2,179	(5,551)
45 Department of Public Safety	227	114	-	(114)
49 Department of Transportation and Public Works	191,089	95,545	16,839	(78,705)
50 Department of Natural and Environmental Resources	47,246	23,623	21,284	(2,339)
55 Puerto Rico Department of Agriculture	3,558	1,779	4,906	3,127
67 Puerto Rico Department of Labor and Human Resources	314,572	157,286	102,642	(54,644)
68 Puerto Rico Labor Relations Board	487	244	463	220
69 Puerto Rico Department of Consumer Affairs	2,315	1,158	978	(180)
71 Department of Health	181,482	90,741	52,459	(38,282)
78 Department of Housing	27,929	13,965	23	(13,941)
81 Department of Education	10,039	5,020	1,171	(3,849)
87 Department of Recreation and Sports	22,347	11,174	4,054	(7,119)
95 Mental Health and Drug Addiction Services Administration	6,659	3,330	1,995	(1,334)
126 Vocational Rehabilitation Administration	851	426	6	(419)
137 Department of Correction and Rehabilitation	23,925	11,963	4,190	(7,772)
155 State Historic Preservation Office of Puerto Rico	1,207	604	361	(242)
221 Medical Emergency Bureau	8,415	4,208	1,780	(2,427)
281 Office of the Election Comptroller	-	-	44	44
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,749,886</b>	<b>\$ 874,943</b>	<b>\$ 634,433</b>	<b>\$ (240,510)</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 589,032	\$ 294,516	\$ 453,168	\$ 158,652
79 Automobile Accidents Compensation Administration	97,897	48,948	46,419	(2,530)
90 Medical Services Administration of Puerto Rico	145,742	72,871	72,229	(642)
119 Department of Economic Development & Commerce	77,039	38,520	36,027	(2,493)
162 Public Building Authority	151,067	75,534	73,455	(2,079)
168 Puerto Rico Ports Authority	145,455	72,728	44,351	(28,377)
180 Tourism Company	152,211	76,106	1,138	(74,967)
187 Puerto Rico Health Insurance Administration	291,559	145,780	293,806	148,027
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	46,737	46,277	(460)
235 Puerto Rico Housing Finance Corporation	97,997	48,999	13,082	(35,917)
277 Agricultural Enterprises Development Administration	87,077	43,539	52,009	8,470
285 Puerto Rico Integrated Transit Authority	40,178	20,089	32,107	12,018
295 Fiscal Agency & Financial Advisory Authority	8,730	4,365	3,167	(1,198)
303 Convention Center of District Authority	58,477	29,239	85,466	56,228
<b>Total - Core Component Units</b>	<b>\$ 2,035,935</b>	<b>\$ 1,017,967</b>	<b>\$ 1,252,700</b>	<b>\$ 234,733</b>



**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund**  
By Agency  
Dec FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 1,052	\$ 4,662	\$ 3,610
22 Office of The Commissioner of Insurance	11,933	5,967	3,508	(2,459)
75 Office of the Financial Institutions Commissioner	15,069	7,535	18,964	11,430
82 Institute of Puerto Rican Culture	1,353	677	1,340	664
105 Industrial Commission	23,356	11,678	23,356	11,678
109 Puerto Rico School of Plastic Arts	2,434	1,217	1,094	(123)
121 Government Board of the 911 Service	22,597	11,299	11,565	266
138 Institutional Trust of the National Guard of Puerto Rico	8,270	4,135	4,054	(81)
161 Puerto Rico Infrastructure Financing Authority	1,346	673	16	(657)
165 Land Authority of Puerto Rico	12,195	6,098	4,587	(1,511)
167 Integral Development of the "Península de Cantera"	257	129	-	(129)
177 Land Administration of Puerto Rico	14,597	7,299	9,608	2,309
186 Culebra Conservation and Development Authority	319	160	465	306
189 Institute of Forensic Science	523	262	-	(262)
191 Musical Arts Corporation	2,016	1,008	980	(28)
192 Fine Arts Center Corporation	2,968	1,484	1,769	285
195 Economic Development Bank of PR	14,999	7,500	2,458	(5,042)
196 Puerto Rico Public Broadcasting Corporation	142	71	5,327	5,256
198 Agricultural Insurance Corporation	3,416	1,708	-	(1,708)
215 Puerto Rico Conservatory of Music Corporation	4,565	2,283	1,715	(568)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	6,956	4,235	(2,721)
265 Roosevelt Roads	1,920	960	486	(474)
271 Puerto Rico Technology and Innovation Services	9,897	4,949	1,792	(3,157)
286 Authority of the Port of Ponce	2,215	1,108	1,993	886
288 University of Puerto Rico Comprehensive Cancer Center	58,938	29,469	26,189	(3,280)
293 Center for Diabetes Research, Education, and Medical Services	289	145	-	(145)
298 Public Service Regulatory Board	32,099	16,050	16,452	403
310 Municipal Finance Corporation	404,665	202,333	76,358	(125,975)
311 Puerto Rico Gaming Commission	449,642	224,821	205,470	(19,351)
312 Retirement Board of the Government of Puerto Rico	3,397	1,699	439	(1,260)
<b>Total - Secondary Component Units</b>	<b>\$ 1,121,433</b>	<b>\$ 560,717</b>	<b>\$ 428,882</b>	<b>\$ (131,835)</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	641,957	320,978	581,999	261,020
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 641,957</b>	<b>\$ 320,978</b>	<b>\$ 582,372</b>	<b>\$ 261,393</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
10 The General Court of Justice	18,575	9,288	8,760	(527)
106 Public Housing Administration	16,598	8,299	-	(8,299)
176 University of Puerto Rico	-	-	37	37
208 Contributions to the Municipalities	-	-	17,585	17,585
209 Contributions to Political Parties	-	-	43	43
<b>Total - Out of Scope Entities</b>	<b>\$ 35,173</b>	<b>\$ 17,587</b>	<b>\$ 26,425</b>	<b>\$ 8,839</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 874,943	\$ 634,433	\$ (240,510)
Core Component Units	2,035,935	1,017,967	1,252,700	234,733
Secondary Component Units	1,121,433	560,717	428,882	(131,835)
OMB and Hacienda Custodies	641,957	320,978	582,372	261,393
Out of Scope Entities	35,173	17,587	26,425	8,839
<b>Total</b>	<b>\$ 5,584,385</b>	<b>\$ 2,792,192</b>	<b>\$ 2,924,812</b>	<b>\$ 132,620</b>

**Notes:**

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

## Puerto Rico Department of Treasury

FY26 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual1

All Entities Included in the Commonwealth Budget

Q2

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1	Payroll	\$ 1,127,359	\$ (60,885)	\$ 1,066,474	\$ 860,154	\$ 206,320
2	Facilities	147,092	7,250	154,342	92,463	61,879
3	Purchased Services	260,746	7,334	268,080	207,549	60,532
4	Donations and Subsidies	90,955	(3,238)	87,717	59,439	28,278
5	Transportation	32,730	(236)	32,494	37,856	(5,362)
6	Professional Services	217,031	2,364	219,395	155,322	64,072
7	Other Operating	112,419	6,331	118,750	120,632	(1,882)
8	Capital Expenditures	39,337	13,410	52,747	33,252	19,496
9	Payments of current and prior period obligations	151,001	-	151,001	151,588	(587)
10	Materials and Supplies	53,896	4,943	58,839	37,115	21,725
11	Equipment Purchases	22,902	5,958	28,860	11,879	16,980
12	Media and Advertisements	8,981	50	9,031	4,558	4,473
13	Social Wellbeing for Puerto Rico	741,831	(4,209)	737,621	605,098	132,523
14	Appropriations to non-governmental entities	200,102	(8,286)	191,816	96,938	94,877
30	PayGo	649,919	(497)	649,422	635,988	13,434
81	Undistributed Appropriations	349,633	16,082	365,714	306,423	59,291
82	Federal Fund Matching	40,675	(255)	40,420	13,859	26,561
89	Prior Period Debts	2,612	449	3,061	(1,771)	4,831
98	Budgetary Reserve	-	52,332	52,332	-	52,332
	<b>Subtotal Expenditures</b>	<b>\$ 4,249,220</b>	<b>\$ 38,894</b>	<b>\$ 4,288,114</b>	<b>\$ 3,428,342</b>	<b>\$ 859,772</b>

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

9	Payments of current & prior period obligations	16,991	-	16,991	-	16,991
13	Social Wellbeing for Puerto Rico	25,487	-	25,487	-	25,487
	<b>Subtotal Non-Governmental</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>
	<b>Total Expenditures</b>	<b>\$ 4,291,699</b>	<b>\$ 38,894</b>	<b>\$ 4,330,592</b>	<b>\$ 3,428,342</b>	<b>\$ 902,251</b>

### Notes:

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

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

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

**Puerto Rico Department of Treasury**

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

By Concept Budget-to-Actual Report <sup>1</sup>

All Entities Included in the Commonwealth Budget

Dec FY26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (243,541)	\$ 4,265,894	\$ 1,827,504	\$ 2,438,390
2	Facilities	588,368	28,999	617,367	204,065	413,302
3	Purchased Services	1,042,985	29,337	1,072,322	363,007	709,315
4	Donations and Subsidies	363,821	(12,953)	350,868	116,443	234,425
5	Transportation	130,920	(944)	129,976	42,959	87,017
6	Professional Services	868,123	9,455	877,578	220,497	657,081
7	Other Operating	449,676	25,324	475,000	204,693	270,307
8	Capital Expenditures	157,349	53,641	210,990	34,062	176,927
9	Debt Service	991,017	-	991,017	352,920	638,097
10	Materials and Supplies	215,585	19,772	235,357	70,839	164,518
11	Equipment Purchases	91,606	23,832	115,438	16,150	99,288
12	Media and Advertisements	35,924	198	36,122	9,206	26,917
13	Social Wellbeing for Puerto Rico	2,967,322	(16,838)	2,950,484	1,248,186	1,702,298
14	Appropriations to non-governmental entities	1,770,724	(33,145)	1,737,579	227,119	1,510,461
30	PayGo	2,599,677	(1,989)	2,597,688	1,250,795	1,346,893
81	Undistributed Appropriations	1,398,531	64,326	1,462,857	654,013	808,844
82	Federal Fund Matching	162,701	(1,022)	161,679	20,245	141,435
89	Prior Period Debts	10,448	1,794	12,242	1,907	10,335
98	Budgetary Reserve	-	209,327	209,327	-	209,327
	<b>Subtotal Expenditures</b>	<b>\$ 18,354,212</b>	<b>\$ 155,575</b>	<b>\$ 18,509,787</b>	<b>\$ 6,864,612</b>	<b>\$ 11,645,174</b>

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

9	Debt Service	67,965	-	67,965	-	67,965
13	Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
	<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>
	<b>Total Expenditures</b>	<b>\$ 18,524,125</b>	<b>\$ 155,575</b>	<b>\$ 18,679,700</b>	<b>\$ 6,864,612</b>	<b>\$ 11,815,087</b>

**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 <sup>1</sup>

All Entities Included in the Commonwealth Budget

For the month of: December-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,295)	\$ 355,491	\$ 238,657	\$ 116,834
2	Facilities	49,031	2,417	51,447	22,794	28,653
3	Purchased Services	86,915	2,445	89,360	65,371	23,989
4	Donations and Subsidies	30,318	(1,079)	29,239	23,629	5,610
5	Transportation	10,910	(79)	10,831	14,150	(3,319)
6	Professional Services	72,344	788	73,132	54,664	18,468
7	Other Operating	37,473	2,110	39,583	53,774	(14,190)
8	Capital Expenditures	13,112	4,470	17,582	24,668	(7,086)
9	Debt Service	50,334	-	50,334	50,333	0
10	Materials and Supplies	17,965	1,648	19,613	10,901	8,713
11	Equipment Purchases	7,634	1,986	9,620	6,082	3,538
12	Media and Advertisements	2,994	17	3,010	1,406	1,605
13	Social Wellbeing for Puerto Rico	247,277	(1,403)	245,874	223,666	22,208
14	Appropriations to non-governmental entities	66,682	(2,762)	63,920	32,456	31,464
30	PayGo	216,640	(166)	216,474	226,035	(9,561)
81	Undistributed Appropriations	116,544	12,347	128,892	86,493	42,398
82	Federal Fund Matching	13,558	(85)	13,473	8,641	4,833
89	Prior Period Debts	871	150	1,020	(2,121)	3,141
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	<b>Subtotal Expenditures</b>	<b>\$ 1,416,388</b>	<b>\$ 19,951</b>	<b>\$ 1,436,339</b>	<b>\$ 1,141,597</b>	<b>\$ 294,742</b>

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

9	Debt Service	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	<b>Subtotal Non-Governmental</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>
	<b>Total Expenditures</b>	<b>\$ 1,430,548</b>	<b>\$ 19,951</b>	<b>\$ 1,450,499</b>	<b>\$ 1,141,597</b>	<b>\$ 308,901</b>

**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 Report<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 7,720	\$ 12,070
16 Office of Management and Budget	27,651	8,024	35,675	9,336	26,339
18 Planning Board	-	21,243	21,243	6,468	14,775
21 Emergency and Disaster Management Bureau	8,545	-	8,545	2,366	6,179
23 Puerto Rico Department of State	21,747	(1,102)	20,645	7,263	13,383
24 Puerto Rico Department of Treasury	1,034,237	2,715	1,036,952	483,455	553,497
28 State Elections Commission	32,400	(33)	32,367	12,489	19,878
30 Human Resources Management & Transformation	12,060	5,558	17,618	9,919	7,700
31 General Services Administration	30,363	35,076	65,439	9,124	56,315
34 Commission of Investigation, Processing and Appeals	526	0	526	234	292
37 Civil Rights Commission	856	-	856	299	557
38 Puerto Rico Department of Justice	166,748	1,797	168,545	73,828	94,717
40 Puerto Rico Police Bureau	879,837	13,591	893,428	380,726	512,702
41 Special Investigations Bureau	6,061	-	6,061	2,819	3,242
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	45,935	56,654
43 Puerto Rico National Guard	20,916	(22)	20,894	8,580	12,314
45 Shared Services within Department of Public Safety	276,756	369	277,125	134,735	142,389
49 Department of Transportation and Public Works	202,976	55,857	258,833	53,392	205,441
50 Department of Natural and Environmental Resources	169,715	12,578	182,293	59,032	123,261
55 Puerto Rico Department of Agriculture	42,469	113	42,582	23,726	18,856
60 Office of the Citizen's Ombudsman	4,006	13	4,019	1,988	2,032
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,223	1,779
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	115,016	244,309
68 Puerto Rico Labor Relations Board	1,558	-	1,558	655	903
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	6,974	9,890
71 Department of Health	713,244	19,141	732,385	264,237	468,148
78 Department of Housing	55,106	(0)	55,106	19,100	36,006
81 Department of Education	3,054,423	19,479	3,073,902	1,114,387	1,959,515
87 Department of Recreation and Sports	59,691	72	59,763	17,572	42,190
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	63,064	94,261
96 Office of the Women's Advocate	5,341	-	5,341	2,014	3,327
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,230	3,225
122 Secretariat of the Department of the Family	51,562	211	51,773	23,898	27,875
123 Family and Children Administration	236,201	9,560	245,761	110,517	135,244
124 Child Support Administration (ASUME)	17,837	164	18,001	6,805	11,196
126 Vocational Rehabilitation Administration	29,671	408	30,079	12,703	17,376
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	41,018	64,470
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	196,840	270,567
139 Parole Board	3,419	(43)	3,376	1,399	1,977
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	339	925
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,058	2,766
153 Office for People with Disabilities	4,057	-	4,057	1,007	3,050
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	1,875	3,256
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	17,493	23,674
231 Office for the Patient's Advocate	2,089	15	2,104	875	1,229
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	8,137	20,923
279 Public Service Appeals Commission	2,819	22	2,841	1,300	1,541
281 Office of the Election Comptroller	2,923	687	3,610	1,328	2,282
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,473,017</b>	<b>\$ 226,977</b>	<b>\$ 8,699,994</b>	<b>\$ 3,365,499</b>	<b>\$ 5,334,495</b>

**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 Report<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 245,098	\$ 343,934
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	37,646	60,251
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	115,659	133,215
119 Department of Economic Development & Commerce	99,121	982	100,103	31,253	68,849
162 Public Building Authority	156,114	(0)	156,114	69,039	87,075
168 Puerto Rico Ports Authority	84,265	61,190	145,455	40,773	104,683
180 Tourism Company	152,211	-	152,211	63,244	88,967
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	603,786	522,287
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	41,165	58,309
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	8,338	97,985
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	84,460	75,848
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	57,318	67,174
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	10,108	37,966
303 Convention Center of District Authority	58,477	1,218	59,695	52,851	6,845
<b>Total - Core Component Units</b>	<b>\$ 3,146,077</b>	<b>\$ 68,048</b>	<b>\$ 3,214,125</b>	<b>\$ 1,460,738</b>	<b>\$ 1,753,387</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 806	\$ 1,299
22 Office of The Commissioner of Insurance	11,933	-	11,933	3,860	8,073
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,271	1,962
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	4,081	10,988
82 Institute of Puerto Rican Culture	20,951	80	21,031	7,136	13,895
105 Industrial Commission	23,356	-	23,356	9,290	14,066
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	2,405	3,612
121 Government Board of the 911 Service	22,597	-	22,597	5,905	16,692
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,307	5,963
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	1,470	2,377
165 Land Authority of Puerto Rico	12,195	-	12,195	9,519	2,676
167 Integral Development of the "Península de Cantera"	859	(0)	859	248	611
177 Land Administration of Puerto Rico	9,987	4,610	14,597	3,358	11,239
186 Culebra Conservation and Development Authority	583	-	583	424	159
189 Institute of Forensic Science	25,062	885	25,947	11,568	14,380
191 Musical Arts Corporation	10,522	67	10,589	5,384	5,205
192 Fine Arts Center Corporation	7,030	90	7,120	2,979	4,141
195 Economic Development Bank of PR	14,999	-	14,999	4,448	10,551
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	4,127	(922)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,952	1,464
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	5,708	7,872
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	3,054	10,858
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	444	657
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,436	2,893
265 Roosevelt Roads	1,920	1,148	3,068	755	2,313
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	24,457	88,863
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	2,866	25,724
286 Authority of the Port of Ponce	2,906	0	2,906	2,555	351
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	35,772	56,984
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	546	1,660
298 Public Service Regulatory Board	40,271	(550)	39,721	11,621	28,100
310 Municipal Finance Corporation	404,665	-	404,665	75,435	329,230
311 Puerto Rico Gaming Commission	451,915	(81)	451,834	179,211	272,623
312 Retirement Board of the Government of Puerto Rico	59,846	17,462	77,308	25,574	51,734
329 Office of Socioeconomic Development	5,747	-	5,747	1,639	4,108
<b>Total - Secondary Component Units</b>	<b>\$ 1,425,750</b>	<b>\$ 40,259</b>	<b>\$ 1,466,009</b>	<b>\$ 453,609</b>	<b>\$ 1,012,400</b>

**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 Report<sup>1</sup>

Dec 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	\$ (296,546)	\$ 527,695	\$ -	\$ 527,695
25 Custody of the Department of the Treasury	3,245,441	58,899	3,304,340	845,382	2,458,958
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,069,682</b>	<b>\$ (237,647)</b>	<b>\$ 3,832,035</b>	<b>\$ 845,382</b>	<b>\$ 2,986,654</b>

**Out of Scope Entities**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 27,255	\$ 29,153
10 The General Court of Justice	430,232	3,300	433,532	213,807	219,726
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	79,438	58,404
106 Public Housing Administration	22,462	0	22,462	1,386	21,076
176 University of Puerto Rico	560,898	-	560,898	266,427	294,471
193 Office of Government Ethics	10,149	(2)	10,147	4,795	5,352
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,700	1,888
208 Contributions to the Municipalities	51,840	54,000	105,840	78,624	27,216
220 Correctional Health	55,039	(0)	55,039	27,195	27,844
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,378	1,523
272 Office of the Inspector General	19,556	-	19,556	9,202	10,354
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	28,178	31,145
<b>Total - Out of Scope Entities</b>	<b>\$ 1,409,599</b>	<b>\$ 57,937</b>	<b>\$ 1,467,536</b>	<b>\$ 739,385</b>	<b>\$ 728,151</b>

**Recap**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 226,977	\$ 8,699,994	\$ 3,365,499	\$ 5,334,495
Core Component Units	3,146,077	68,048	3,214,125	1,460,738	1,753,387
Secondary Component Units	1,425,750	40,259	1,466,009	453,609	1,012,400
OMB and Hacienda Custodies	4,069,682	(237,647)	3,832,035	845,382	2,986,654
Out of Scope Entities	1,409,599	57,937	1,467,536	739,385	728,151
<b>Total</b>	<b>\$ 18,524,125</b>	<b>\$ 155,575</b>	<b>\$ 18,679,700</b>	<b>\$ 6,864,612</b>	<b>\$ 11,815,087</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec FY26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 7,720	\$ 12,070
16 Office of Management and Budget	26,396	8,024	34,420	9,308	25,112
18 Planning Board	-	21,243	21,243	6,468	14,775
21 Emergency and Disaster Management Bureau	8,198	-	8,198	2,366	5,832
23 Puerto Rico Department of State	16,957	(1,350)	15,607	5,813	9,793
24 Puerto Rico Department of Treasury	215,402	2,715	218,117	86,539	131,578
28 State Elections Commission	32,400	(33)	32,367	12,489	19,878
30 Human Resources Management & Transformation	10,344	5,558	15,902	9,636	6,266
31 General Services Administration	24,708	1,576	26,284	7,716	18,568
34 Commission of Investigation, Processing and Appeals	526	0	526	234	292
37 Civil Rights Commission	856	-	856	299	557
38 Puerto Rico Department of Justice	159,916	1,797	161,713	72,881	88,832
40 Puerto Rico Police Bureau	860,938	13,591	874,529	380,028	494,502
41 Special Investigations Bureau	6,061	-	6,061	2,819	3,242
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	45,853	41,276
43 Puerto Rico National Guard	20,916	(22)	20,894	8,580	12,314
45 Shared Services within Department of Public Safety	276,529	369	276,898	134,735	142,162
49 Department of Transportation and Public Works	67,492	251	67,743	25,058	42,685
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	56,835	78,213
55 Puerto Rico Department of Agriculture	38,911	113	39,024	23,211	15,813
60 Office of the Citizen's Ombudsman	4,006	13	4,019	1,988	2,032
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,223	1,779
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	24,197	20,556
68 Puerto Rico Labor Relations Board	1,071	-	1,071	515	556
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	6,304	8,245
71 Department of Health	531,762	19,141	550,903	224,969	325,935
78 Department of Housing	27,177	(0)	27,177	14,420	12,757
81 Department of Education	3,044,384	19,479	3,063,863	1,114,148	1,949,715
87 Department of Recreation and Sports	37,344	72	37,416	17,191	20,224
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	62,283	88,383
96 Office of the Women's Advocate	5,341	-	5,341	2,014	3,327
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,230	3,225
122 Secretariat of the Department of the Family	51,562	211	51,773	23,898	27,875
123 Family and Children Administration	236,201	9,560	245,761	110,517	135,244
124 Child Support Administration (ASUME)	17,837	164	18,001	6,805	11,196
126 Vocational Rehabilitation Administration	28,820	408	29,228	12,703	16,525
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	41,018	64,470
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	195,903	247,580
139 Parole Board	3,419	(43)	3,376	1,399	1,977
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	339	925
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,058	2,766
153 Office for People with Disabilities	4,057	-	4,057	1,007	3,050
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	1,661	2,263
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	14,886	17,865
231 Office for the Patient's Advocate	2,089	15	2,104	875	1,229
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	8,137	20,923
279 Public Service Appeals Commission	2,819	22	2,841	1,300	1,541
281 Office of the Election Comptroller	2,923	687	3,610	1,328	2,282
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,812,705</b>	<b>\$ 137,403</b>	<b>\$ 6,950,108</b>	<b>\$ 2,791,902</b>	<b>\$ 4,158,205</b>



**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec FY26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	42,966	60,166
119 Department of Economic Development & Commerce	45,487	(22,423)	23,064	11,430	11,633
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	412,015	422,499
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	1,555	6,771
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	22,435	50,796
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	38,962	45,352
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	10,017	29,327
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
<b>Total - Core Component Units</b>	<b>\$ 1,194,547</b>	<b>\$ (16,357)</b>	<b>\$ 1,178,190</b>	<b>\$ 539,380</b>	<b>\$ 638,810</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,271	1,962
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	80	19,678	6,936	12,742
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	1,468	2,115
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	95	2,500	1,217	1,284
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	192	410
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	121	143
189 Institute of Forensic Science	24,539	885	25,424	11,568	13,857
191 Musical Arts Corporation	8,506	67	8,573	4,492	4,081
192 Fine Arts Center Corporation	4,262	(110)	4,152	2,018	2,134
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	66	2,997
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	4,109	4,906
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	444	657
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,436	2,893
265 Roosevelt Roads	-	1,148	1,148	505	643
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	24,457	78,966
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	2,866	25,724
286 Authority of the Port of Ponce	691	0	691	270	421
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	13,923	19,895
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	380	1,537
298 Public Service Regulatory Board	8,172	(550)	7,622	3,870	3,752
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	881	1,311
312 Retirement Board of the Government of Puerto Rico	56,449	17,462	73,911	25,574	48,337
329 Office of Socioeconomic Development	5,747	-	5,747	1,639	4,108
<b>Total - Secondary Component Units</b>	<b>\$ 309,317</b>	<b>\$ 35,259</b>	<b>\$ 344,576</b>	<b>\$ 109,702</b>	<b>\$ 234,874</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec 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	\$ (296,546)	\$ 527,695	\$ -	\$ 527,695
25 Custody of the Department of the Treasury	2,580,079	82,304	2,662,383	660,353	2,002,030
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,404,320</b>	<b>\$ (214,241)</b>	<b>\$ 3,190,079</b>	<b>\$ 660,353</b>	<b>\$ 2,529,726</b>

**Out of Scope Entities**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 27,255	\$ 29,153
10 The General Court of Justice	411,657	3,300	414,957	206,081	208,876
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	79,438	58,404
106 Public Housing Administration	5,864	0	5,864	1,386	4,478
176 University of Puerto Rico	560,898	-	560,898	266,427	294,471
193 Office of Government Ethics	10,149	(2)	10,147	4,795	5,352
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,700	1,888
208 Contributions to the Municipalities	51,840	54,000	105,840	78,624	27,216
220 Correctional Health	55,039	(0)	55,039	27,195	27,844
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,378	1,523
272 Office of the Inspector General	19,556	-	19,556	9,202	10,354
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	28,178	31,145
<b>Total - Out of Scope Entities</b>	<b>\$ 1,374,426</b>	<b>\$ 57,937</b>	<b>\$ 1,432,363</b>	<b>\$ 731,659</b>	<b>\$ 700,704</b>

**Recap**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 137,403	\$ 6,950,108	\$ 2,791,902	\$ 4,158,205
Core Component Units	1,194,547	(16,357)	1,178,190	539,380	638,810
Secondary Component Units	309,317	35,259	344,576	109,702	234,874
OMB and Hacienda Custodies	3,404,320	(214,241)	3,190,079	660,353	2,529,726
Out of Scope Entities	1,374,426	57,937	1,432,363	731,659	700,704
<b>Total</b>	<b>\$ 13,095,315</b>	<b>\$ 0</b>	<b>\$ 13,095,315</b>	<b>\$ 4,832,996</b>	<b>\$ 8,262,319</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	28	1,227
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	1,450	3,589
24 Puerto Rico Department of Treasury	818,835	-	818,835	396,916	421,919
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	282	1,434
31 General Services Administration	5,655	33,500	39,155	1,408	37,747
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	947	5,885
40 Puerto Rico Police Bureau	18,899	-	18,899	699	18,200
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	82	15,378
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	227	-	227	-	227
49 Department of Transportation and Public Works	135,484	55,605	191,089	28,334	162,755
50 Department of Natural and Environmental Resources	47,246	-	47,246	2,198	45,048
55 Puerto Rico Department of Agriculture	3,558	-	3,558	514	3,044
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	90,819	223,753
68 Puerto Rico Labor Relations Board	487	-	487	140	347
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	670	1,645
71 Department of Health	181,482	-	181,482	39,269	142,213
78 Department of Housing	27,929	-	27,929	4,680	23,249
81 Department of Education	10,039	-	10,039	239	9,800
87 Department of Recreation and Sports	22,347	-	22,347	381	21,966
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	781	5,878
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	937	22,988
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	214	993
221 Medical Emergency Corps Bureau	8,415	-	8,415	2,607	5,808
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	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,660,312</b>	<b>\$ 89,574</b>	<b>\$ 1,749,886</b>	<b>\$ 573,596</b>	<b>\$ 1,176,290</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 245,098	\$ 343,934
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	37,646	60,251
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	72,693	73,049
119 Department of Economic Development & Commerce	53,634	23,405	77,039	19,823	57,216
162 Public Building Authority	151,067	-	151,067	69,039	82,028
168 Puerto Rico Ports Authority	84,265	61,190	145,455	40,773	104,683
180 Tourism Company	152,211	-	152,211	63,244	88,967
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	191,771	99,788
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	41,165	52,309
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	6,783	91,214
277 Agricultural Enterprises Development Administration	87,077	-	87,077	62,025	25,052
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	18,356	21,822
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	91	8,639
303 Convention Center of District Authority	58,477	-	58,477	52,851	5,626
<b>Total - Core Component Units</b>	<b>\$ 1,951,530</b>	<b>\$ 84,405</b>	<b>\$ 2,035,935</b>	<b>\$ 921,358</b>	<b>\$ 1,114,577</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 806	\$ 1,299
22 Office of The Commissioner of Insurance	11,933	-	11,933	3,860	8,073
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	4,081	10,988
82 Institute of Puerto Rican Culture	1,353	-	1,353	200	1,153
105 Industrial Commission	23,356	-	23,356	9,290	14,066
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	937	1,497
121 Government Board of the 911 Service	22,597	-	22,597	5,905	16,692
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,307	5,963
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	253	1,093
165 Land Authority of Puerto Rico	12,195	-	12,195	9,519	2,676
167 Integral Development of the "Península de Cantera"	257	-	257	56	201
177 Land Administration of Puerto Rico	9,987	4,610	14,597	3,358	11,239
186 Culebra Conservation and Development Authority	319	-	319	303	16
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	892	1,124
192 Fine Arts Center Corporation	2,768	200	2,968	961	2,007
195 Economic Development Bank of PR	14,999	-	14,999	4,448	10,551
196 Puerto Rico Public Broadcasting Corporation	142	-	142	4,061	(3,919)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,952	1,464
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	1,599	2,966
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	3,054	10,858
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	250	1,670
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	2,285	(70)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	21,849	37,089
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	166	123
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	7,751	24,348
310 Municipal Finance Corporation	404,665	-	404,665	75,435	329,230
311 Puerto Rico Gaming Commission	449,642	-	449,642	178,330	271,312
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 1,116,433</b>	<b>\$ 5,000</b>	<b>\$ 1,121,433</b>	<b>\$ 343,907</b>	<b>\$ 777,526</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

**OMB and Hacienda Custodies**

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

**Total - OMB and Hacienda Custodies**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ -	\$ -	\$ -	\$ -	\$ -
665,362	(23,405)	641,957	185,029	456,928
<b>\$ 665,362</b>	<b>\$ (23,405)</b>	<b>\$ 641,957</b>	<b>\$ 185,029</b>	<b>\$ 456,928</b>

**Out of Scope Entities**

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	YTD Actual Expenses	Remaining Balance
18,575	-	18,575	7,726	10,849
-	-	-	-	-
16,598	-	16,598	-	16,598
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>\$ 35,173</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ 7,726</b>	<b>\$ 27,447</b>

**Recap**

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

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 1,660,312	\$ 89,574	\$ 1,749,886	\$ 573,596	\$ 1,176,290
1,951,530	84,405	2,035,935	921,358	1,114,577
1,116,433	5,000	1,121,433	343,907	777,526
665,362	(23,405)	641,957	185,029	456,928
35,173	-	35,173	7,726	27,447
<b>\$ 5,428,810</b>	<b>\$ 155,575</b>	<b>\$ 5,584,385</b>	<b>\$ 2,031,616</b>	<b>\$ 3,552,768</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 9,895	\$ -	\$ 9,895	\$ 7,720	\$ 2,175	22%
16 Office of Management and Budget	13,826	4,012	17,837	9,336	8,502	48%
18 Planning Board	-	10,622	10,622	6,468	4,153	39%
21 Emergency and Disaster Management Bureau	4,273	-	4,273	2,366	1,906	45%
23 Puerto Rico Department of State	10,874	(551)	10,323	7,263	3,060	30%
24 Puerto Rico Department of Treasury	517,119	1,358	518,476	483,455	35,021	7%
28 State Elections Commission	16,200	(17)	16,184	12,489	3,695	23%
30 Human Resources Management & Transformation	6,030	2,779	8,809	9,919	(1,109)	-13%
31 General Services Administration	15,182	17,538	32,720	9,124	23,596	72%
34 Commission of Investigation, Processing and Appeals	263	0	263	234	29	11%
37 Civil Rights Commission	428	-	428	299	129	30%
38 Puerto Rico Department of Justice	83,374	899	84,273	73,828	10,445	12%
40 Puerto Rico Police Bureau	439,919	6,796	446,714	380,726	65,988	15%
41 Special Investigations Bureau	3,031	-	3,031	2,819	212	7%
42 Puerto Rico Fire Department Bureau	51,295	-	51,295	45,935	5,359	10%
43 Puerto Rico National Guard	10,458	(11)	10,447	8,580	1,867	18%
45 Department of Public Safety	138,378	184	138,562	134,735	3,827	3%
49 Department of Transportation and Public Works	101,488	27,928	129,416	53,392	76,024	59%
50 Department of Natural and Environmental Resources	81,319	6,289	87,608	59,032	28,576	33%
55 Puerto Rico Department of Agriculture	21,235	56	21,291	23,726	(2,435)	-11%
60 Office of the Citizen's Ombudsman	2,003	7	2,010	1,988	22	1%
62 Cooperative Development Commission of Puerto Rico	1,501	0	1,501	1,223	278	19%
67 Puerto Rico Department of Labor and Human Resources	179,693	(30)	179,662	115,016	64,647	36%
68 Puerto Rico Labor Relations Board	779	-	779	655	124	16%
69 Puerto Rico Department of Consumer Affairs	8,306	126	8,432	6,974	1,458	17%
71 Department of Health	356,622	9,571	366,193	264,237	101,955	28%
78 Department of Housing	27,553	(0)	27,553	19,100	8,453	31%
81 Department of Education	1,527,212	9,739	1,536,951	1,114,387	422,564	27%
87 Department of Recreation and Sports	29,846	36	29,881	17,572	12,309	41%
95 Mental Health and Drug Addiction Services Administration	78,816	(153)	78,663	63,064	15,599	20%
96 Office of the Women's Advocate	2,671	-	2,671	2,014	656	25%
120 Veteran's Advocate Office of Puerto Rico	2,228	(0)	2,228	1,230	997	45%
122 Secretariat of the Department of the Family	25,781	106	25,887	23,898	1,989	8%
123 Family and Children Administration	118,101	4,780	122,881	110,517	12,364	10%
124 Child Support Administration (ASUME)	8,919	82	9,001	6,805	2,195	24%
126 Vocational Rehabilitation Administration	14,836	204	15,039	12,703	2,337	16%
127 Administration for Socioeconomic Development of the Family	52,771	(27)	52,744	41,018	11,726	22%
137 Department of Correction and Rehabilitation	232,024	1,680	233,704	196,840	36,863	16%
139 Parole Board	1,710	(22)	1,688	1,399	289	17%
143 Office of Protection and Defense for People with Disabilities	632	(0)	632	339	293	46%
152 Elderly and Retired People Advocate Office	1,905	7	1,912	1,058	854	45%
153 Office for People with Disabilities	2,029	-	2,029	1,007	1,022	50%
155 State Historic Preservation Office of Puerto Rico	2,285	280	2,565	1,875	690	27%
221 Medical Emergency Corps Bureau	19,226	1,357	20,583	17,493	3,090	15%
231 Office for the Patient's Advocate	1,045	8	1,052	875	177	17%
241 Administration for Integral Development of Childhood	7,030	7,500	14,530	8,137	6,393	44%
279 Public Service Appeals Commission	1,410	11	1,421	1,300	120	8%
281 Office of the Election Comptroller	1,462	344	1,805	1,328	477	26%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 4,232,970</b>	<b>\$ 113,489</b>	<b>\$ 4,346,459</b>	<b>\$ 3,365,499</b>	<b>\$ 980,960</b>	<b>23%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 294,516	\$ -	\$ 294,516	\$ 245,098	\$ 49,418	17%
79 Automobile Accidents Compensation Administration	49,044	(95)	48,948	37,646	11,302	23%
90 Medical Services Administration of Puerto Rico	122,416	2,021	124,437	115,659	8,778	7%
119 Department of Economic Development & Commerce	49,561	491	50,051	31,253	18,798	38%
162 Public Building Authority	78,057	(0)	78,057	69,039	9,018	12%
168 Puerto Rico Ports Authority	42,133	30,595	72,728	40,773	31,955	44%
180 Tourism Company	76,106	-	76,106	63,244	12,861	17%
187 Puerto Rico Health Insurance Administration	563,037	-	563,037	603,786	(40,749)	-7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	49,737	-	49,737	41,165	8,572	17%
235 Puerto Rico Housing Finance Corporation	53,162	-	53,162	8,338	44,824	84%
277 Agricultural Enterprises Development Administration	80,305	(150)	80,154	84,460	(4,306)	-5%
285 Puerto Rico Integrated Transit Authority	62,053	194	62,246	57,318	4,928	8%
295 Fiscal Agency & Financial Advisory Authority	23,678	359	24,037	10,108	13,929	58%
303 Convention Center of District Authority	29,239	609	29,848	52,851	(23,003)	-77%
<b>Total - Core Component Units</b>	<b>\$ 1,573,039</b>	<b>\$ 34,024</b>	<b>\$ 1,607,062</b>	<b>\$ 1,460,738</b>	<b>\$ 146,324</b>	<b>9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 957	\$ 95	\$ 1,052	\$ 806	\$ 246	23%
22 Office of The Commissioner of Insurance	5,967	-	5,967	3,860	2,106	35%
29 Puerto Rico Federal Affairs Administration	1,611	5	1,616	1,271	346	21%
75 Office of the Financial Institutions Commissioner	7,535	-	7,535	4,081	3,453	46%
82 Institute of Puerto Rican Culture	10,476	40	10,515	7,136	3,380	32%
105 Industrial Commission	11,678	-	11,678	9,290	2,388	20%
109 Puerto Rico School of Plastic Arts	2,671	338	3,009	2,405	604	20%
121 Government Board of the 911 Service	11,299	-	11,299	5,905	5,394	48%
138 Institutional Trust of the National Guard of Puerto Rico	4,135	-	4,135	2,307	1,828	44%
161 Puerto Rico Infrastructure Financing Authority	1,876	48	1,923	1,470	454	24%
165 Land Authority of Puerto Rico	6,098	-	6,098	9,519	(3,422)	-56%
167 Integral Development of the "Península de Cantera"	430	(0)	430	248	182	42%
177 Land Administration of Puerto Rico	4,994	2,305	7,299	3,358	3,940	54%
186 Culebra Conservation and Development Authority	292	-	292	424	(132)	-45%
189 Institute of Forensic Science	12,531	443	12,974	11,568	1,406	11%
191 Musical Arts Corporation	5,261	34	5,295	5,384	(89)	-2%
192 Fine Arts Center Corporation	3,515	45	3,560	2,979	581	16%
195 Economic Development Bank of PR	7,500	-	7,500	4,448	3,052	41%
196 Puerto Rico Public Broadcasting Corporation	71	1,532	1,603	4,127	(2,524)	-158%
198 Agricultural Insurance Corporation	1,708	-	1,708	1,952	(244)	-14%
215 Puerto Rico Conservatory of Music Corporation	6,751	39	6,790	5,708	1,082	16%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,956	-	6,956	3,054	3,902	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	551	-	551	444	107	19%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,804	361	2,165	1,436	729	34%
265 Roosevelt Roads	960	574	1,534	755	779	51%
271 Puerto Rico Technology and Innovation Services	56,660	0	56,660	24,457	32,203	57%
276 Puerto Rico Public Private Partnership Authority	14,327	(32)	14,295	2,866	11,429	80%
286 Authority of the Port of Ponce	1,453	0	1,453	2,555	(1,102)	-76%
288 University of Puerto Rico Comprehensive Cancer Center	40,830	5,548	46,378	35,772	10,606	23%
293 Center for Diabetes Research, Education, and Medical Services	764	339	1,103	546	557	50%
298 Public Service Regulatory Board	20,136	(275)	19,861	11,621	8,240	41%
310 Municipal Finance Corporation	202,333	-	202,333	75,435	126,898	63%
311 Puerto Rico Gaming Commission	225,958	(41)	225,917	179,211	46,706	21%
312 Retirement Board of the Government of Puerto Rico	29,923	8,731	38,654	25,574	13,080	34%
329 Office of Socioeconomic Development	2,874	-	2,874	1,639	1,235	43%
<b>Total - Secondary Component Units</b>	<b>\$ 712,875</b>	<b>\$ 20,130</b>	<b>\$ 733,005</b>	<b>\$ 453,609</b>	<b>\$ 279,396</b>	<b>38%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec 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 %
\$ 412,121	\$ (148,273)	\$ 263,848	\$ -	\$ 263,848	100%
862,525	29,450	984,229	845,382	138,847	14%
<b>\$ 1,274,646</b>	<b>\$ (118,823)</b>	<b>\$ 1,248,076</b>	<b>\$ 845,382</b>	<b>\$ 402,695</b>	<b>32%</b>

**Out of Scope Entities**

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

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 %
\$ 28,068	\$ 136	\$ 28,204	\$ 27,255	\$ 949	3%
215,116	1,650	216,766	213,807	2,960	1%
68,739	183	68,921	79,438	(10,517)	-15%
11,231	0	11,231	1,386	9,845	88%
280,449	-	280,449	266,427	14,022	5%
5,075	(1)	5,074	4,795	278	5%
1,794	-	1,794	1,700	94	5%
25,920	27,000	52,920	78,624	(25,704)	-49%
27,520	(0)	27,520	27,195	325	1%
1,450	-	1,450	1,378	73	5%
9,778	-	9,778	9,202	576	6%
-	-	-	-	-	-
29,662	-	29,662	28,178	1,483	5%
<b>\$ 704,800</b>	<b>\$ 28,968</b>	<b>\$ 733,768</b>	<b>\$ 739,385</b>	<b>\$ (5,617)</b>	<b>-1%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,232,970	\$ 113,489	\$ 4,346,459	\$ 3,365,499	\$ 980,960	23%
1,573,039	34,024	1,607,062	1,460,738	146,324	9%
712,875	20,130	733,005	453,609	279,396	38%
1,366,900	(118,823)	1,248,076	845,382	402,695	32%
704,800	28,968	733,768	739,385	(5,617)	-1%
<b>\$ 8,590,583</b>	<b>\$ 77,787</b>	<b>\$ 8,668,370</b>	<b>\$ 6,864,612</b>	<b>\$ 1,803,758</b>	<b>21%</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec FY26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 9,895	\$ -	\$ 9,895	\$ 7,720	\$ 2,175	22%
16 Office of Management and Budget	13,198	4,012	17,210	9,308	7,902	46%
18 Planning Board	-	10,622	10,622	6,468	4,153	39%
21 Emergency and Disaster Management Bureau	4,099	-	4,099	2,366	1,733	42%
23 Puerto Rico Department of State	8,479	(675)	7,803	5,813	1,990	26%
24 Puerto Rico Department of Treasury	107,701	1,358	109,059	86,539	22,520	21%
28 State Elections Commission	16,200	(17)	16,184	12,489	3,695	23%
30 Human Resources Management & Transformation	5,172	2,779	7,951	9,636	(1,685)	-21%
31 General Services Administration	12,354	788	13,142	7,716	5,426	41%
34 Commission of Investigation, Processing and Appeals	263	0	263	234	29	11%
37 Civil Rights Commission	428	-	428	299	129	30%
38 Puerto Rico Department of Justice	79,958	899	80,857	72,881	7,975	10%
40 Puerto Rico Police Bureau	430,469	6,796	437,265	380,028	57,237	13%
41 Special Investigations Bureau	3,031	-	3,031	2,819	212	7%
42 Puerto Rico Fire Department Bureau	43,565	-	43,565	45,853	(2,288)	-5%
43 Puerto Rico National Guard	10,458	(11)	10,447	8,580	1,867	18%
45 Department of Public Safety	138,265	184	138,449	134,735	3,714	3%
49 Department of Transportation and Public Works	33,746	126	33,872	25,058	8,814	26%
50 Department of Natural and Environmental Resources	57,696	6,289	63,985	56,835	7,150	11%
55 Puerto Rico Department of Agriculture	19,456	56	19,512	23,211	(3,699)	-19%
60 Office of the Citizen's Ombudsman	2,003	7	2,010	1,988	22	1%
62 Cooperative Development Commission of Puerto Rico	1,501	0	1,501	1,223	278	19%
67 Puerto Rico Department of Labor and Human Resources	22,407	(30)	22,376	24,197	(1,820)	-8%
68 Puerto Rico Labor Relations Board	536	-	536	515	20	4%
69 Puerto Rico Department of Consumer Affairs	7,259	16	7,274	6,304	971	13%
71 Department of Health	265,881	9,571	275,452	224,969	50,483	18%
78 Department of Housing	13,589	(0)	13,589	14,420	(832)	-6%
81 Department of Education	1,522,192	9,739	1,531,931	1,114,148	417,783	27%
87 Department of Recreation and Sports	18,672	36	18,708	17,191	1,517	8%
95 Mental Health and Drug Addiction Services Administration	75,486	(153)	75,333	62,283	13,050	17%
96 Office of the Women's Advocate	2,671	-	2,671	2,014	656	25%
120 Veteran's Advocate Office of Puerto Rico	2,228	(0)	2,228	1,230	997	45%
122 Secretariat of the Department of the Family	25,781	106	25,887	23,898	1,989	8%
123 Family and Children Administration	118,101	4,780	122,881	110,517	12,364	10%
124 Child Support Administration (ASUME)	8,919	82	9,001	6,805	2,195	24%
126 Vocational Rehabilitation Administration	14,410	204	14,614	12,703	1,911	13%
127 Administration for Socioeconomic Development of the Family	52,771	(27)	52,744	41,018	11,726	22%
137 Department of Correction and Rehabilitation	220,061	1,680	221,741	195,903	25,838	12%
139 Parole Board	1,710	(22)	1,688	1,399	289	17%
143 Office of Protection and Defense for People with Disabilities	632	(0)	632	339	293	46%
152 Elderly and Retired People Advocate Office	1,905	7	1,912	1,058	854	45%
153 Office for People with Disabilities	2,029	-	2,029	1,007	1,022	50%
155 State Historic Preservation Office of Puerto Rico	1,682	280	1,962	1,661	301	15%
221 Medical Emergency Corps Bureau	15,019	1,357	16,376	14,886	1,490	9%
231 Office for the Patient's Advocate	1,045	8	1,052	875	177	17%
241 Administration for Integral Development of Childhood	7,030	7,500	14,530	8,137	6,393	44%
279 Public Service Appeals Commission	1,410	11	1,421	1,300	120	8%
281 Office of the Election Comptroller	1,462	344	1,805	1,328	477	26%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 3,402,814</b>	<b>\$ 68,701</b>	<b>\$ 3,471,515</b>	<b>\$ 2,791,902</b>	<b>\$ 679,613</b>	<b>20%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec FY26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	49,545	2,021	51,566	42,966	8,600	17%
119 Department of Economic Development & Commerce	22,744	(11,212)	11,532	11,430	101	1%
162 Public Building Authority	2,524	(0)	2,524	-	2,524	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	417,257	-	417,257	412,015	5,242	1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,000	-	3,000	-	3,000	100%
235 Puerto Rico Housing Finance Corporation	4,163	-	4,163	1,555	2,608	63%
277 Agricultural Enterprises Development Administration	36,766	(150)	36,616	22,435	14,180	39%
285 Puerto Rico Integrated Transit Authority	41,964	194	42,157	38,962	3,195	8%
295 Fiscal Agency & Financial Advisory Authority	19,313	359	19,672	10,017	9,655	49%
303 Convention Center of District Authority	-	609	609	-	609	100%
<b>Total - Core Component Units</b>	<b>\$ 597,274</b>	<b>\$ (8,178)</b>	<b>\$ 589,095</b>	<b>\$ 539,380</b>	<b>\$ 49,715</b>	<b>8%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	1,611	5	1,616	1,271	346	21%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	9,799	40	9,839	6,936	2,903	30%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	1,454	338	1,792	1,468	324	18%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,203	48	1,250	1,217	34	3%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	301	(0)	301	192	109	36%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	132	-	132	121	11	8%
189 Institute of Forensic Science	12,270	443	12,712	11,568	1,144	9%
191 Musical Arts Corporation	4,253	34	4,287	4,492	(205)	-5%
192 Fine Arts Center Corporation	2,131	(55)	2,076	2,018	58	3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	1,532	1,532	66	1,466	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	4,468	39	4,507	4,109	399	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	551	-	551	444	107	19%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,804	361	2,165	1,436	729	34%
265 Roosevelt Roads	-	574	574	505	69	12%
271 Puerto Rico Technology and Innovation Services	51,712	0	51,712	24,457	27,254	53%
276 Puerto Rico Public Private Partnership Authority	14,327	(32)	14,295	2,866	11,429	80%
286 Authority of the Port of Ponce	346	0	346	270	75	22%
288 University of Puerto Rico Comprehensive Cancer Center	11,361	5,548	16,909	13,923	2,986	18%
293 Center for Diabetes Research, Education, and Medical Services	619	339	958	380	578	60%
298 Public Service Regulatory Board	4,086	(275)	3,811	3,870	(59)	-2%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,137	(41)	1,096	881	215	20%
312 Retirement Board of the Government of Puerto Rico	28,225	8,731	36,956	25,574	11,381	31%
329 Office of Socioeconomic Development	2,874	-	2,874	1,639	1,235	43%
<b>Total - Secondary Component Units</b>	<b>\$ 154,659</b>	<b>\$ 17,629</b>	<b>\$ 172,288</b>	<b>\$ 109,702</b>	<b>\$ 62,586</b>	<b>36%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*Dec 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 %
\$ 412,121	\$ (148,273)	\$ 263,848	\$ -	\$ 263,848	100%
622,098	41,152	663,250	660,353	2,897	0%
<b>\$ 1,034,219</b>	<b>\$ (107,121)</b>	<b>\$ 927,098</b>	<b>\$ 660,353</b>	<b>\$ 266,745</b>	<b>29%</b>

**Out of Scope Entities**

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

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 %
\$ 28,068	\$ 136	\$ 28,204	\$ 27,255	\$ 949	3%
205,829	1,650	207,479	206,081	1,398	1%
68,739	183	68,921	79,438	(10,517)	-15%
2,932	0	2,932	1,386	1,546	53%
280,449	-	280,449	266,427	14,022	5%
5,075	(1)	5,074	4,795	278	5%
1,794	-	1,794	1,700	94	5%
25,920	27,000	52,920	78,624	(25,704)	-49%
27,520	(0)	27,520	27,195	325	1%
1,450	-	1,450	1,378	73	5%
9,778	-	9,778	9,202	576	6%
-	-	-	-	-	-
29,662	-	29,662	28,178	1,483	5%
<b>\$ 687,213</b>	<b>\$ 28,968</b>	<b>\$ 716,181</b>	<b>\$ 731,659</b>	<b>\$ (15,477)</b>	<b>-2%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 3,402,814	\$ 68,701	\$ 3,471,515	\$ 2,791,902	\$ 679,613	20%
597,274	(8,178)	589,095	539,380	49,715	8%
154,659	17,629	172,288	109,702	62,586	36%
1,034,219	(107,121)	927,098	660,353	266,745	29%
687,213	28,968	716,181	731,659	(15,477)	-2%
<b>\$ 5,876,178</b>	<b>\$ 0</b>	<b>\$ 5,876,178</b>	<b>\$ 4,832,996</b>	<b>\$ 1,043,182</b>	<b>18%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	628	-	628	28	599	96%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	174	-	174	-	174	100%
23 Puerto Rico Department of State	2,395	124	2,519	1,450	1,070	42%
24 Puerto Rico Department of Treasury	409,418	-	409,418	396,916	12,501	3%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	858	-	858	282	576	67%
31 General Services Administration	2,828	16,750	19,578	1,408	18,169	93%
38 Puerto Rico Department of Justice	3,416	-	3,416	947	2,469	72%
40 Puerto Rico Police Bureau	9,450	-	9,450	699	8,751	93%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	7,730	-	7,730	82	7,648	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	114	-	114	-	114	100%
49 Department of Transportation and Public Works	67,742	27,803	95,545	28,334	67,210	70%
50 Department of Natural and Environmental Resources	23,623	-	23,623	2,198	21,425	91%
55 Puerto Rico Department of Agriculture	1,779	-	1,779	514	1,265	71%
67 Puerto Rico Department of Labor and Human Resources	157,286	-	157,286	90,819	66,467	42%
68 Puerto Rico Labor Relations Board	244	-	244	140	103	42%
69 Puerto Rico Department of Consumer Affairs	1,048	110	1,158	670	487	42%
71 Department of Health	90,741	-	90,741	39,269	51,472	57%
78 Department of Housing	13,965	-	13,965	4,680	9,284	66%
81 Department of Education	5,020	-	5,020	239	4,781	95%
87 Department of Recreation and Sports	11,174	-	11,174	381	10,792	97%
95 Mental Health and Drug Addiction Services Administration	3,330	-	3,330	781	2,548	77%
126 Vocational Rehabilitation Administration	426	-	426	-	426	100%
137 Department of Correction and Rehabilitation	11,963	-	11,963	937	11,025	92%
155 State Historic Preservation Office of Puerto Rico	604	-	604	214	389	65%
221 Medical Emergency Corps Bureau	4,208	-	4,208	2,607	1,601	38%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 830,156</b>	<b>\$ 44,787</b>	<b>\$ 874,943</b>	<b>\$ 573,596</b>	<b>\$ 301,347</b>	<b>34%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 294,516	\$ -	\$ 294,516	\$ 245,098	\$ 49,418	17%
79 Automobile Accidents Compensation Administration	49,044	(95)	48,948	37,646	11,302	23%
90 Medical Services Administration of Puerto Rico	72,871	-	72,871	72,693	178	0%
119 Department of Economic Development & Commerce	26,817	11,703	38,520	19,823	18,696	49%
162 Public Building Authority	75,534	-	75,534	69,039	6,495	9%
168 Puerto Rico Ports Authority	42,133	30,595	72,728	40,773	31,955	44%
180 Tourism Company	76,106	-	76,106	63,244	12,861	17%
187 Puerto Rico Health Insurance Administration	145,780	-	145,780	191,771	(45,992)	-32%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	46,737	-	46,737	41,165	5,572	12%
235 Puerto Rico Housing Finance Corporation	48,999	-	48,999	6,783	42,216	86%
277 Agricultural Enterprises Development Administration	43,539	-	43,539	62,025	(18,487)	-42%
285 Puerto Rico Integrated Transit Authority	20,089	-	20,089	18,356	1,733	9%
295 Fiscal Agency & Financial Advisory Authority	4,365	-	4,365	91	4,274	98%
303 Convention Center of District Authority	29,239	-	29,239	52,851	(23,612)	-81%
<b>Total - Core Component Units</b>	<b>\$ 975,765</b>	<b>\$ 42,202</b>	<b>\$ 1,017,967</b>	<b>\$ 921,358</b>	<b>\$ 96,610</b>	<b>9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 957	\$ 95	\$ 1,052	\$ 806	\$ 246	23%
22 Office of The Commissioner of Insurance	5,967	-	5,967	3,860	2,106	35%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	7,535	-	7,535	4,081	3,453	46%
82 Institute of Puerto Rican Culture	677	-	677	200	477	70%
105 Industrial Commission	11,678	-	11,678	9,290	2,388	20%
109 Puerto Rico School of Plastic Arts	1,217	-	1,217	937	280	23%
121 Government Board of the 911 Service	11,299	-	11,299	5,905	5,394	48%
138 Institutional Trust of the National Guard of Puerto Rico	4,135	-	4,135	2,307	1,828	44%
161 Puerto Rico Infrastructure Financing Authority	673	-	673	253	420	62%
165 Land Authority of Puerto Rico	6,098	-	6,098	9,519	(3,422)	-56%
167 Integral Development of the "Península de Cantera"	129	-	129	56	73	56%
177 Land Administration of Puerto Rico	4,994	2,305	7,299	3,358	3,940	54%
186 Culebra Conservation and Development Authority	160	-	160	303	(143)	-90%
189 Institute of Forensic Science	262	-	262	-	262	100%
191 Musical Arts Corporation	1,008	-	1,008	892	116	12%
192 Fine Arts Center Corporation	1,384	100	1,484	961	523	35%
195 Economic Development Bank of PR	7,500	-	7,500	4,448	3,052	41%
196 Puerto Rico Public Broadcasting Corporation	71	-	71	4,061	(3,990)	-5620%
198 Agricultural Insurance Corporation	1,708	-	1,708	1,952	(244)	-14%
215 Puerto Rico Conservatory of Music Corporation	2,283	-	2,283	1,599	684	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	6,956	-	6,956	3,054	3,902	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	960	-	960	250	710	74%
271 Puerto Rico Technology and Innovation Services	4,949	-	4,949	-	4,949	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,108	-	1,108	2,285	(1,178)	-106%
288 University of Puerto Rico Comprehensive Cancer Center	29,469	-	29,469	21,849	7,620	26%
293 Center for Diabetes Research, Education, and Medical Services	145	-	145	166	(22)	-15%
298 Public Service Regulatory Board	16,050	-	16,050	7,751	8,299	52%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	202,333	-	202,333	75,435	126,898	63%
311 Puerto Rico Gaming Commission	224,821	-	224,821	178,330	46,491	21%
312 Retirement Board of the Government of Puerto Rico	1,699	-	1,699	-	1,699	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 558,217</b>	<b>\$ 2,500</b>	<b>\$ 560,717</b>	<b>\$ 343,907</b>	<b>\$ 216,809</b>	<b>39%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Dec 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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
332,681	(11,703)	320,978	185,029	135,950	42%
<b>\$ 332,681</b>	<b>\$ (11,703)</b>	<b>\$ 320,978</b>	<b>\$ 185,029</b>	<b>\$ 135,950</b>	<b>42%</b>

**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 %
9,288	-	9,288	7,726	1,562	17%
8,299	-	8,299	-	8,299	100%
<b>\$ 17,587</b>	<b>\$ -</b>	<b>\$ 17,587</b>	<b>\$ 7,726</b>	<b>\$ 9,861</b>	<b>56%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 830,156	\$ 44,787	\$ 874,943	\$ 573,596	\$ 301,347	34%
975,765	42,202	1,017,967	921,358	96,610	9%
558,217	2,500	560,717	343,907	216,809	39%
332,681	(11,703)	320,978	185,029	135,950	42%
17,587	-	17,587	7,726	9,861	56%
<b>\$ 2,714,405</b>	<b>\$ 77,787</b>	<b>\$ 2,792,192</b>	<b>\$ 2,031,616</b>	<b>\$ 760,576</b>	<b>27%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY26 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,981	\$ 967	20%
16 Office of Management and Budget	6,913	4,012	10,925	4,999	5,925	54%
18 Planning Board	-	10,622	10,622	3,083	7,539	71%
21 Emergency and Disaster Management Bureau	2,136	-	2,136	1,043	1,093	51%
23 Puerto Rico Department of State	5,437	(613)	4,824	3,070	1,754	36%
24 Puerto Rico Department of Treasury	258,559	1,358	259,917	261,963	(2,046)	-1%
28 State Elections Commission	8,100	(17)	8,084	5,726	2,358	29%
30 Human Resources Management & Transformation	3,015	2,779	5,794	7,501	(1,707)	-29%
31 General Services Administration	7,591	9,163	16,754	5,653	11,101	66%
34 Commission of Investigation, Processing and Appeals	132	0	132	121	10	8%
37 Civil Rights Commission	214	-	214	159	55	26%
38 Puerto Rico Department of Justice	41,687	899	42,586	38,857	3,728	9%
40 Puerto Rico Police Bureau	219,959	6,796	226,755	189,552	37,203	16%
41 Special Investigations Bureau	1,515	-	1,515	1,430	86	6%
42 Puerto Rico Fire Department Bureau	25,647	-	25,647	23,572	2,075	8%
43 Puerto Rico National Guard	5,229	(11)	5,218	4,777	441	8%
45 Department of Public Safety	69,189	184	69,373	68,900	473	1%
49 Department of Transportation and Public Works	50,744	14,027	64,771	34,485	30,286	47%
50 Department of Natural and Environmental Resources	40,660	6,289	46,949	31,896	15,053	32%
55 Puerto Rico Department of Agriculture	10,617	56	10,674	17,476	(6,802)	-64%
60 Office of the Citizen's Ombudsman	1,002	7	1,008	1,079	(71)	-7%
62 Cooperative Development Commission of Puerto Rico	751	0	751	628	123	16%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	89,846	(30)	89,816	45,741	44,075	49%
68 Puerto Rico Labor Relations Board	390	-	390	338	52	13%
69 Puerto Rico Department of Consumer Affairs	4,153	71	4,224	3,356	868	21%
71 Department of Health	178,311	9,571	187,882	156,602	31,280	17%
78 Department of Housing	13,777	(0)	13,777	11,070	2,706	20%
81 Department of Education	763,606	9,739	773,345	528,896	244,449	32%
87 Department of Recreation and Sports	14,923	36	14,959	7,521	7,437	50%
95 Mental Health and Drug Addiction Services Administration	39,408	(153)	39,255	35,626	3,628	9%
96 Office of the Women's Advocate	1,335	-	1,335	1,113	222	17%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	733	381	34%
122 Secretariat of the Department of the Family	12,891	106	12,996	9,763	3,233	25%
123 Family and Children Administration	59,050	4,780	63,830	63,446	385	1%
124 Child Support Administration (ASUME)	4,459	82	4,541	3,670	871	19%
126 Vocational Rehabilitation Administration	7,418	204	7,622	8,355	(734)	-10%
127 Administration for Socioeconomic Development of the Family	26,385	(27)	26,359	21,881	4,478	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	116,012	1,680	117,692	101,891	15,801	13%
139 Parole Board	855	(22)	833	708	125	15%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	217	99	31%
152 Elderly and Retired People Advocate Office	952	7	960	607	353	37%
153 Office for People with Disabilities	1,014	-	1,014	523	491	48%
155 State Historic Preservation Office of Puerto Rico	1,143	280	1,423	1,072	351	25%
221 Medical Emergency Corps Bureau	9,613	1,357	10,970	8,740	2,230	20%
231 Office for the Patient's Advocate	522	8	530	456	74	14%
241 Administration for Integral Development of Childhood	3,515	7,500	11,015	5,350	5,665	51%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	11	716	665	51	7%
281 Office of the Election Comptroller	731	344	1,074	678	397	37%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 2,116,485</b>	<b>\$ 91,095</b>	<b>\$ 2,207,580</b>	<b>\$ 1,728,969</b>	<b>\$ 478,611</b>	<b>22%</b>

**Puerto Rico Department of Treasury***Quarterly Budget and Quarterly Actual Results for FY26 General and Special Revenue Fund Budget v. Actual**By Agency<sup>1</sup>**Quarterly:**Q2*

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 100,711	\$ 46,547	32%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	21,784	2,690	11%
90 Medical Services Administration of Puerto Rico	61,208	2,021	63,229	61,595	1,634	3%
119 Department of Economic Development & Commerce	24,780	(5,360)	19,420	16,945	2,475	13%
162 Public Building Authority	39,029	(0)	39,029	38,832	197	1%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	21,066	15,298	36,364	27,213	9,151	25%
180 Tourism Company	38,053	-	38,053	14,483	23,570	62%
187 Puerto Rico Health Insurance Administration	281,518	-	281,518	293,378	(11,859)	-4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	24,869	-	24,869	19,044	5,825	23%
235 Puerto Rico Housing Finance Corporation	26,581	-	26,581	4,242	22,338	84%
277 Agricultural Enterprises Development Administration	40,152	(150)	40,002	62,511	(22,509)	-56%
285 Puerto Rico Integrated Transit Authority	31,026	194	31,220	29,550	1,670	5%
295 Fiscal Agency & Financial Advisory Authority	11,839	359	12,198	6,235	5,964	49%
303 Convention Center of District Authority	14,619	609	15,228	24,322	(9,093)	-60%
<b>Total - Core Component Units</b>	<b>\$ 786,519</b>	<b>\$ 12,923</b>	<b>\$ 799,442</b>	<b>\$ 720,842</b>	<b>\$ 78,600</b>	<b>10%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 406	\$ 120	23%
22 Office of The Commissioner of Insurance	2,983	-	2,983	2,025	958	32%
29 Puerto Rico Federal Affairs Administration	806	5	811	565	246	30%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	1,765	2,002	53%
82 Institute of Puerto Rican Culture	5,238	40	5,278	4,473	805	15%
105 Industrial Commission	5,839	-	5,839	4,780	1,059	18%
109 Puerto Rico School of Plastic Arts	1,335	338	1,673	1,334	339	20%
121 Government Board of the 911 Service	5,649	-	5,649	3,612	2,037	36%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,306	762	37%
161 Puerto Rico Infrastructure Financing Authority	938	48	985	862	123	13%
165 Land Authority of Puerto Rico	3,049	-	3,049	7,317	(4,268)	-140%
167 Integral Development of the "Península de Cantera"	215	(0)	215	127	88	41%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	1,880	1,770	48%
186 Culebra Conservation and Development Authority	146	-	146	235	(89)	-61%
189 Institute of Forensic Science	6,266	443	6,708	6,334	374	6%
191 Musical Arts Corporation	2,631	34	2,664	2,910	(246)	-9%
192 Fine Arts Center Corporation	1,758	(5)	1,753	1,541	211	12%
195 Economic Development Bank of PR	3,750	-	3,750	2,511	1,239	33%
196 Puerto Rico Public Broadcasting Corporation	36	1,532	1,567	2,080	(513)	-33%
198 Agricultural Insurance Corporation	854	-	854	533	321	38%
215 Puerto Rico Conservatory of Music Corporation	3,375	39	3,415	2,946	469	14%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	2,279	1,199	34%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	226	50	18%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	361	1,263	988	275	22%
265 Roosevelt Roads	480	574	1,054	566	488	46%
271 Puerto Rico Technology and Innovation Services	28,330	0	28,330	18,038	10,292	36%
276 Puerto Rico Public Private Partnership Authority	7,163	(32)	7,132	1,953	5,178	73%
286 Authority of the Port of Ponce	727	0	727	1,331	(604)	-83%
288 University of Puerto Rico Comprehensive Cancer Center	20,415	5,548	25,963	20,426	5,537	21%
293 Center for Diabetes Research, Education, and Medical Services	382	339	721	289	432	60%
298 Public Service Regulatory Board	2,043	(275)	1,768	6,607	(4,839)	-274%
310 Municipal Finance Corporation	8,025	-	8,025	18,765	(10,740)	-134%
311 Puerto Rico Gaming Commission	101,166	-	101,166	91,613	9,553	9%
312 Retirement Board of the Government of Puerto Rico	112,979	(41)	112,938	15,104	97,835	87%
329 Office of Socioeconomic Development	14,962	8,731	23,693	1,429	22,263	94%
TBD1 COFINA	1,437	-	1,437	-	1,437	100%
<b>Total - Secondary Component Units</b>	<b>\$ 355,959</b>	<b>\$ 18,832</b>	<b>\$ 374,791</b>	<b>\$ 228,749</b>	<b>\$ 146,042</b>	<b>39%</b>



**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY26 General and Special Revenue Fund Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (148,273)	\$ 108,562	\$ -	\$ 108,562	100%
25 Custody of the Department of the Treasury	422,967	35,301	458,267	374,631	83,637	18%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 679,801</b>	<b>\$ (112,972)</b>	<b>\$ 566,829</b>	<b>\$ 374,631</b>	<b>\$ 192,198</b>	<b>34%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 14,034	\$ 136	\$ 14,170	\$ 13,638	\$ 532	4%
10 The General Court of Justice	107,558	1,650	109,208	104,907	4,301	4%
100 Legislative Assembly of the Commonwealth	34,369	183	34,552	33,364	1,188	3%
106 Public Housing Administration	5,616	0	5,616	702	4,914	88%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	136,052	4,172	3%
193 Office of Government Ethics	2,537	-	2,537	2,396	141	6%
200 Special Independent Prosecutor's Panel	897	(1)	896	837	59	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	-	12,960	50,923	(37,963)	-293%
220 Correctional Health	13,760	27,000	40,760	12,873	27,886	68%
268 Puerto Rico Institute of Statistics	725	-	725	684	41	6%
272 Office of the Inspector General	4,889	(0)	4,889	4,501	388	8%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	13,867	964	7%
<b>Total - Out of Scope Entities</b>	<b>\$ 352,400</b>	<b>\$ 28,968</b>	<b>\$ 381,368</b>	<b>\$ 374,744</b>	<b>\$ 6,624</b>	<b>2%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 2,116,485	\$ 91,095	\$ 2,207,580	\$ 1,728,969	\$ 478,611	22%
Core Component Units	786,519	12,923	799,442	720,842	78,600	10%
Secondary Component Units	356,438	18,880	375,317	229,155	146,162	39%
OMB and Hacienda Custodies	679,801	(112,972)	566,829	374,631	192,198	34%
Out of Scope Entities	352,400	28,968	381,368	374,744	6,624	2%
<b>Total</b>	<b>\$ 4,291,643</b>	<b>\$ 38,894</b>	<b>\$ 4,330,536</b>	<b>\$ 3,428,342</b>	<b>\$ 902,195</b>	<b>21%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY26 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,981	\$ 967	20%
16 Office of Management and Budget	6,599	4,012	10,611	4,971	5,640	53%
18 Planning Board	-	10,622	10,622	3,083	7,539	71%
21 Emergency and Disaster Management Bureau	2,050	-	2,050	1,043	1,006	49%
23 Puerto Rico Department of State	4,239	(675)	3,564	2,178	1,386	39%
24 Puerto Rico Department of Treasury	53,851	1,358	55,208	50,544	4,664	8%
28 State Elections Commission	8,100	(17)	8,084	5,726	2,358	29%
30 Human Resources Management & Transformation	2,586	2,779	5,365	7,272	(1,907)	-36%
31 General Services Administration	6,177	788	6,965	4,622	2,343	34%
34 Commission of Investigation, Processing and Appeals	132	0	132	121	10	8%
37 Civil Rights Commission	214	-	214	159	55	26%
38 Puerto Rico Department of Justice	39,979	899	40,878	38,113	2,765	7%
40 Puerto Rico Police Bureau	215,235	6,796	222,030	189,068	32,963	15%
41 Special Investigations Bureau	1,515	-	1,515	1,430	86	6%
42 Puerto Rico Fire Department Bureau	21,782	-	21,782	23,537	(1,755)	-8%
43 Puerto Rico National Guard	5,229	(11)	5,218	4,777	441	8%
45 Department of Public Safety	69,132	184	69,317	68,900	416	1%
49 Department of Transportation and Public Works	16,873	126	16,999	11,804	5,194	31%
50 Department of Natural and Environmental Resources	28,848	6,289	35,137	30,561	4,576	13%
55 Puerto Rico Department of Agriculture	9,728	56	9,784	17,247	(7,463)	-76%
60 Office of the Citizen's Ombudsman	1,002	7	1,008	1,079	(71)	-7%
62 Cooperative Development Commission of Puerto Rico	751	0	751	628	123	16%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	11,203	(30)	11,173	12,169	(996)	-9%
68 Puerto Rico Labor Relations Board	268	-	268	246	22	8%
69 Puerto Rico Department of Consumer Affairs	3,629	16	3,645	3,006	639	18%
71 Department of Health	132,941	9,571	142,511	128,900	13,611	10%
78 Department of Housing	6,794	(0)	6,794	7,245	(450)	-7%
81 Department of Education	761,096	9,739	770,835	528,676	242,159	31%
87 Department of Recreation and Sports	9,336	36	9,372	7,276	2,095	22%
95 Mental Health and Drug Addiction Services Administration	37,743	(153)	37,590	35,099	2,491	7%
96 Office of the Women's Advocate	1,335	-	1,335	1,113	222	17%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	733	381	34%
122 Secretariat of the Department of the Family	12,891	106	12,996	9,763	3,233	25%
123 Family and Children Administration	59,050	4,780	63,830	63,446	385	1%
124 Child Support Administration (ASUME)	4,459	82	4,541	3,670	871	19%
126 Vocational Rehabilitation Administration	7,205	204	7,409	8,355	(947)	-13%
127 Administration for Socioeconomic Development of the Family	26,385	(27)	26,359	21,881	4,478	17%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	110,031	1,680	111,711	101,391	10,320	9%
139 Parole Board	855	(22)	833	708	125	15%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	217	99	31%
152 Elderly and Retired People Advocate Office	952	7	960	607	353	37%
153 Office for People with Disabilities	1,014	-	1,014	523	491	48%
155 State Historic Preservation Office of Puerto Rico	841	280	1,121	947	174	16%
221 Medical Emergency Corps Bureau	7,509	1,357	8,866	6,919	1,947	22%
231 Office for the Patient's Advocate	522	8	530	456	74	14%
241 Administration for Integral Development of Childhood	3,515	7,500	11,015	5,350	5,665	51%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	11	716	665	51	7%
281 Office of the Election Comptroller	731	344	1,074	678	397	37%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,701,407</b>	<b>\$ 68,701</b>	<b>\$ 1,770,108</b>	<b>\$ 1,420,882</b>	<b>\$ 349,226</b>	<b>20%</b>

**Puerto Rico Department of Treasury**

*Quarterly Budget and Quarterly Actual Results for FY26 General Fund Expense Budget v. Actual*

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

*Quarterly:*

*Q2*

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	24,772	2,021	26,793	24,278	2,516	9%
119 Department of Economic Development & Commerce	11,372	(11,212)	160	5,308	(5,148)	-3216%
162 Public Building Authority	1,262	(0)	1,262	-	1,262	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	208,629	-	208,629	218,952	(10,324)	-5%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,500	-	1,500	-	1,500	100%
235 Puerto Rico Housing Finance Corporation	2,082	-	2,082	834	1,248	60%
277 Agricultural Enterprises Development Administration	18,383	(150)	18,233	13,726	4,507	25%
285 Puerto Rico Integrated Transit Authority	20,982	194	21,176	20,192	984	5%
295 Fiscal Agency & Financial Advisory Authority	9,656	359	10,016	6,157	3,859	39%
303 Convention Center of District Authority	-	609	609	-	609	100%
<b>Total - Core Component Units</b>	<b>\$ 298,637</b>	<b>\$ (8,178)</b>	<b>\$ 290,458</b>	<b>\$ 289,446</b>	<b>\$ 1,012</b>	<b>0%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	806	5	811	565	246	30%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	4,900	40	4,939	4,297	643	13%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	727	338	1,065	705	360	34%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	601	48	649	707	(58)	-9%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	151	(0)	151	95	56	37%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	66	-	66	78	(12)	-18%
189 Institute of Forensic Science	6,135	443	6,577	6,334	244	4%
191 Musical Arts Corporation	2,127	34	2,160	2,330	(170)	-8%
192 Fine Arts Center Corporation	1,066	(55)	1,011	1,084	(74)	-7%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	1,532	1,532	33	1,499	98%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,234	39	2,273	2,122	152	7%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	226	50	18%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	361	1,263	988	275	22%
265 Roosevelt Roads	-	574	574	342	232	40%
271 Puerto Rico Technology and Innovation Services	25,856	0	25,856	18,038	7,818	30%
276 Puerto Rico Public Private Partnership Authority	7,163	(32)	7,132	1,953	5,178	73%
286 Authority of the Port of Ponce	173	0	173	156	17	10%
288 University of Puerto Rico Comprehensive Cancer Center	5,680	5,548	11,229	9,864	1,365	12%
293 Center for Diabetes Research, Education, and Medical Services	310	339	649	211	438	67%
298 Public Service Regulatory Board	2,043	(275)	1,768	1,531	237	13%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	-	-	-	419	(419)	
312 Retirement Board of the Government of Puerto Rico	568	(41)	528	15,104	(14,576)	-2762%
329 Office of Socioeconomic Development	14,112	8,731	22,843	1,429	21,414	94%
TBD1 COFINA	1,437	-	1,437	-	1,437	100%
<b>Total - Secondary Component Units</b>	<b>\$ 77,329</b>	<b>\$ 17,629</b>	<b>\$ 94,959</b>	<b>\$ 68,610</b>	<b>\$ 26,349</b>	<b>28%</b>

**Puerto Rico Department of Treasury**

Quarterly Budget and Quarterly Actual Results for FY26 General Fund Expense Budget v. Actual

By Agency<sup>1</sup>

Quarterly:

Q2

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (148,273)	\$ 108,562	\$ -	\$ 108,562	100%
25 Custody of the Department of the Treasury	256,626	41,152	297,778	281,088	16,690	6%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 513,460</b>	<b>\$ (107,121)</b>	<b>\$ 406,340</b>	<b>\$ 281,088</b>	<b>\$ 125,252</b>	<b>31%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 14,034	\$ 136	\$ 14,170	\$ 13,638	\$ 532	4%
10 The General Court of Justice	102,914	1,650	104,564	101,983	2,582	2%
100 Legislative Assembly of the Commonwealth	34,369	183	34,552	33,364	1,188	3%
106 Public Housing Administration	1,466	0	1,466	702	764	52%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	136,052	4,172	3%
193 Office of Government Ethics	2,537	-	2,537	2,396	141	6%
200 Special Independent Prosecutor's Panel	897	(1)	896	837	59	7%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	-	12,960	50,923	(37,963)	-293%
220 Correctional Health	13,760	27,000	40,760	12,873	27,886	68%
268 Puerto Rico Institute of Statistics	725	-	725	684	41	6%
272 Office of the Inspector General	4,889	(0)	4,889	4,501	388	8%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	13,867	964	7%
<b>Total - Out of Scope Entities</b>	<b>\$ 343,607</b>	<b>\$ 28,968</b>	<b>\$ 372,575</b>	<b>\$ 371,820</b>	<b>\$ 755</b>	<b>0%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,701,407	\$ 68,701	\$ 1,770,108	\$ 1,420,882	\$ 349,226	20%
Core Component Units	298,637	(8,178)	290,458	289,446	1,012	0%
Secondary Component Units	77,329	17,629	94,959	68,610	26,349	28%
OMB and Hacienda Custodies	513,460	(107,121)	406,340	281,088	125,252	31%
Out of Scope Entities	343,607	28,968	372,575	371,820	755	0%
<b>Total</b>	<b>\$ 2,934,440</b>	<b>\$ 0</b>	<b>\$ 2,934,440</b>	<b>\$ 2,431,845</b>	<b>\$ 502,595</b>	<b>17%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

*Quarterly Budget and Quarterly Actual Results for FY26 Special Revenue Fund Expense Budget v. Actual*

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

*Quarterly:*

*Q2*

*(figures in \$000s)*

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	314	-	314	28	286	91%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	87	-	87	-	87	100%
23 Puerto Rico Department of State	1,198	62	1,260	892	368	29%
24 Puerto Rico Department of Treasury	204,709	-	204,709	211,419	(6,711)	-3%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	429	-	429	229	200	47%
31 General Services Administration	1,414	8,375	9,789	1,030	8,758	89%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,708	-	1,708	744	964	56%
40 Puerto Rico Police Bureau	4,725	-	4,725	485	4,240	90%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	3,865	-	3,865	35	3,830	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	57	-	57	-	57	100%
49 Department of Transportation and Public Works	33,871	13,901	47,772	22,681	25,091	53%
50 Department of Natural and Environmental Resources	11,812	-	11,812	1,335	10,476	89%
55 Puerto Rico Department of Agriculture	890	-	890	229	660	74%
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	78,643	-	78,643	33,572	45,071	57%
68 Puerto Rico Labor Relations Board	122	-	122	92	29	24%
69 Puerto Rico Department of Consumer Affairs	524	55	579	350	229	40%
71 Department of Health	45,371	-	45,371	27,702	17,668	39%
78 Department of Housing	6,982	-	6,982	3,825	3,157	45%
81 Department of Education	2,510	-	2,510	220	2,290	91%
87 Department of Recreation and Sports	5,587	-	5,587	245	5,342	96%
95 Mental Health and Drug Addiction Services Administration	1,665	-	1,665	528	1,137	68%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	213	-	213	-	213	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,981	-	5,981	499	5,482	92%
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	302	-	302	126	176	58%
221 Medical Emergency Corps Bureau	2,104	-	2,104	1,821	283	13%
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	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 415,078</b>	<b>\$ 22,394</b>	<b>\$ 437,472</b>	<b>\$ 308,087</b>	<b>\$ 129,384</b>	<b>30%</b>

**Puerto Rico Department of Treasury**

*Quarterly Budget and Quarterly Actual Results for FY26 Special Revenue Fund Expense Budget v. Actual*

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

*Quarterly:*

*Q2*

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 100,711	\$ 46,547	32%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	21,784	2,690	11%
90 Medical Services Administration of Puerto Rico	36,436	-	36,436	37,317	(882)	-2%
119 Department of Economic Development & Commerce	13,409	5,851	19,260	11,637	7,623	40%
162 Public Building Authority	37,767	-	37,767	38,832	(1,065)	-3%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	21,066	15,298	36,364	27,213	9,151	25%
180 Tourism Company	38,053	-	38,053	14,483	23,570	62%
187 Puerto Rico Health Insurance Administration	72,890	-	72,890	74,425	(1,535)	-2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,369	-	23,369	19,044	4,325	19%
235 Puerto Rico Housing Finance Corporation	24,499	-	24,499	3,408	21,091	86%
277 Agricultural Enterprises Development Administration	21,769	-	21,769	48,785	(27,016)	-124%
285 Puerto Rico Integrated Transit Authority	10,045	-	10,045	9,358	687	7%
295 Fiscal Agency & Financial Advisory Authority	2,183	-	2,183	78	2,105	96%
303 Convention Center of District Authority	14,619	-	14,619	24,322	(9,703)	-66%
<b>Total - Core Component Units</b>	<b>\$ 487,883</b>	<b>\$ 21,101</b>	<b>\$ 508,984</b>	<b>\$ 431,396</b>	<b>\$ 77,588</b>	<b>15%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 406	\$ 120	23%
22 Office of The Commissioner of Insurance	\$ 2,983	\$ -	\$ 2,983	\$ 2,025	\$ 958	32%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	1,765	2,002	53%
82 Institute of Puerto Rican Culture	338	-	338	176	162	48%
105 Industrial Commission	5,839	-	5,839	4,780	1,059	18%
109 Puerto Rico School of Plastic Arts	609	-	609	629	(21)	-3%
121 Government Board of the 911 Service	5,649	-	5,649	3,612	2,037	36%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,306	762	37%
161 Puerto Rico Infrastructure Financing Authority	337	-	337	155	181	54%
165 Land Authority of Puerto Rico	3,049	-	3,049	7,317	(4,268)	-140%
167 Integral Development of the "Península de Cantera"	64	-	64	32	32	50%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	1,880	1,770	48%
186 Culebra Conservation and Development Authority	80	-	80	157	(77)	-96%
189 Institute of Forensic Science	131	-	131	-	131	100%
191 Musical Arts Corporation	504	-	504	580	(76)	-15%
192 Fine Arts Center Corporation	692	50	742	457	285	38%
195 Economic Development Bank of PR	3,750	-	3,750	2,511	1,239	33%
196 Puerto Rico Public Broadcasting Corporation	36	-	36	2,047	(2,012)	-5666%
198 Agricultural Insurance Corporation	854	-	854	533	321	38%
215 Puerto Rico Conservatory of Music Corporation	1,141	-	1,141	824	317	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	2,279	1,199	34%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	
265 Roosevelt Roads	480	-	480	224	256	53%
271 Puerto Rico Technology and Innovation Services	2,474	-	2,474	-	2,474	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	554	-	554	1,175	(621)	-112%
288 University of Puerto Rico Comprehensive Cancer Center	14,735	-	14,735	10,563	4,172	28%
293 Center for Diabetes Research, Education, and Medical Services	72	-	72	78	(6)	-8%
298 Public Service Regulatory Board	-	-	-	5,076	(5,076)	
310 Municipal Finance Corporation	8,025	-	8,025	18,765	(10,740)	-134%
311 Puerto Rico Gaming Commission	101,166	-	101,166	91,194	9,972	10%
312 Retirement Board of the Government of Puerto Rico	112,411	-	112,411	-	112,411	100%
329 Office of Socioeconomic Development	849	-	849	-	849	100%
TBD1 COFINA	-	-	-	-	-	
<b>Total - Secondary Component Units</b>	<b>\$ 279,108</b>	<b>\$ 1,250</b>	<b>\$ 280,358</b>	<b>\$ 160,546</b>	<b>\$ 119,813</b>	<b>43%</b>

**Puerto Rico Department of Treasury**

*Quarterly Budget and Quarterly Actual Results for FY26 Special Revenue Fund Expense Budget v. Actual*

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

*Quarterly:*

*Q2*

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	166,341	(5,851)	160,489	93,543	66,946	42%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 166,341</b>	<b>\$ (5,851)</b>	<b>\$ 160,489</b>	<b>\$ 93,543</b>	<b>\$ 66,946</b>	<b>42%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,644	-	4,644	2,925	1,719	37%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	4,150	-	4,150	-	4,150	100%
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	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
<b>Total - Out of Scope Entities</b>	<b>\$ 8,793</b>	<b>\$ -</b>	<b>\$ 8,793</b>	<b>\$ 2,925</b>	<b>\$ 5,869</b>	<b>67%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 22,394	\$ 437,472	\$ 308,087	\$ 129,384	30%
Core Component Units	487,883	21,101	508,984	431,396	77,588	15%
Secondary Component Units	279,108	1,250	280,358	160,546	119,813	43%
OMB and Hacienda Custodies	166,341	(5,851)	160,489	93,543	66,946	42%
Out of Scope Entities	8,793	-	8,793	2,925	5,869	67%
<b>Total</b>	<b>\$ 1,357,203</b>	<b>\$ 38,894</b>	<b>\$ 1,396,096</b>	<b>\$ 996,496</b>	<b>\$ 399,600</b>	<b>29%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,439	\$ 210	13%
16 Office of Management and Budget	2,304	669	2,973	1,817	1,156	39%
18 Planning Board	-	1,770	1,770	948	822	46%
21 Emergency and Disaster Management Bureau	712	-	712	354	358	50%
23 Puerto Rico Department of State	1,812	(92)	1,720	1,070	651	38%
24 Puerto Rico Department of Treasury	86,186	226	86,413	93,119	(6,706)	-8%
28 State Elections Commission	2,700	(3)	2,697	1,926	771	29%
30 Human Resources Management & Transformation	1,005	463	1,468	840	628	43%
31 General Services Administration	2,530	2,923	5,453	2,436	3,017	55%
34 Commission of Investigation, Processing and Appeals	44	0	44	44	(0)	0%
37 Civil Rights Commission	71	-	71	44	27	38%
38 Puerto Rico Department of Justice	13,896	150	14,045	13,425	621	4%
40 Puerto Rico Police Bureau	73,320	1,133	74,452	51,508	22,944	31%
41 Special Investigations Bureau	505	-	505	381	124	25%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,167	1,382	16%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,037	704	40%
45 Department of Public Safety	23,063	31	23,094	24,291	(1,197)	-5%
49 Department of Transportation and Public Works	16,915	4,655	21,569	13,710	7,860	36%
50 Department of Natural and Environmental Resources	13,553	1,048	14,601	11,446	3,156	22%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	2,104	1,444	41%
60 Office of the Citizen's Ombudsman	334	1	335	396	(61)	-18%
62 Cooperative Development Commission of Puerto Rico	250	0	250	214	37	15%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	5,862	24,082	80%
68 Puerto Rico Labor Relations Board	130	-	130	113	17	13%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,116	289	21%
71 Department of Health	59,437	1,595	61,032	66,484	(5,452)	-9%
78 Department of Housing	4,592	(0)	4,592	3,344	1,248	27%
81 Department of Education	254,535	1,623	256,158	167,957	88,201	34%
87 Department of Recreation and Sports	4,974	6	4,980	2,561	2,419	49%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	12,581	529	4%
96 Office of the Women's Advocate	445	-	445	377	68	15%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	214	157	42%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,196	1,118	26%
123 Family and Children Administration	19,683	797	20,480	14,411	6,069	30%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,226	274	18%
126 Vocational Rehabilitation Administration	2,473	34	2,507	1,238	1,268	51%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	7,376	1,415	16%
137 Department of Correction and Rehabilitation	38,671	280	38,951	35,019	3,931	10%
139 Parole Board	285	(4)	281	239	43	15%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	117	(11)	-11%
152 Elderly and Retired People Advocate Office	317	1	319	185	134	42%
153 Office for People with Disabilities	338	-	338	158	180	53%
155 State Historic Preservation Office of Puerto Rico	381	47	428	153	274	64%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,940	491	14%
231 Office for the Patient's Advocate	174	1	175	143	33	19%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	874	1,548	64%
279 Public Service Appeals Commission	235	2	237	184	52	22%
281 Office of the Election Comptroller	244	57	301	214	87	29%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 705,495</b>	<b>\$ 18,915</b>	<b>\$ 724,410</b>	<b>\$ 557,998</b>	<b>\$ 166,412</b>	<b>23%</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 35,231	\$ 13,855	28%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,657	1,501	18%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	22,293	(1,554)	-7%
119 Department of Economic Development & Commerce	8,260	82	8,342	6,350	1,992	24%
162 Public Building Authority	13,010	(0)	13,010	11,720	1,290	10%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	4,825	7,297	60%
180 Tourism Company	12,684	-	12,684	1,481	11,204	88%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	123,870	(30,031)	-32%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	6,050	2,240	27%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,384	7,476	84%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	47,097	(33,738)	-253%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	8,458	1,917	18%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	3,451	556	14%
303 Convention Center of District Authority	4,873	102	4,975	12,049	(7,074)	-142%
<b>Total - Core Component Units</b>	<b>\$ 262,173</b>	<b>\$ 5,671</b>	<b>\$ 267,844</b>	<b>\$ 290,914</b>	<b>\$ (23,070)</b>	<b>-9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 133	\$ 42	24%
22 Office of The Commissioner of Insurance	994	-	994	606	389	39%
29 Puerto Rico Federal Affairs Administration	269	1	269	90	179	66%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	785	471	38%
82 Institute of Puerto Rican Culture	1,746	7	1,753	1,414	339	19%
105 Industrial Commission	1,946	-	1,946	1,425	521	27%
109 Puerto Rico School of Plastic Arts	445	56	501	518	(16)	-3%
121 Government Board of the 911 Service	1,883	-	1,883	854	1,029	55%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	600	89	13%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	260	60	19%
165 Land Authority of Puerto Rico	1,016	-	1,016	621	396	39%
167 Integral Development of the "Península de Cantera"	72	(0)	72	40	32	44%
177 Land Administration of Puerto Rico	832	384	1,216	667	549	45%
186 Culebra Conservation and Development Authority	49	-	49	62	(13)	-27%
189 Institute of Forensic Science	2,089	74	2,162	2,124	38	2%
191 Musical Arts Corporation	877	6	882	971	(88)	-10%
192 Fine Arts Center Corporation	586	8	593	460	134	23%
195 Economic Development Bank of PR	1,250	-	1,250	849	401	32%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	592	(325)	-122%
198 Agricultural Insurance Corporation	285	-	285	215	70	25%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	923	208	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	1,346	(187)	-16%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	92	(0)	0%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	322	38	11%
265 Roosevelt Roads	160	96	256	270	(14)	-6%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	523	8,920	94%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,288	1,094	46%
286 Authority of the Port of Ponce	242	0	242	500	(258)	-106%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	5,933	1,797	23%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	80	104	56%
298 Public Service Regulatory Board	3,356	(46)	3,310	2,095	1,215	37%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	(7)	37,653	35,116	2,537	7%
312 Retirement Board of the Government of Puerto Rico	4,987	1,455	6,442	3,498	2,945	46%
329 Office of Socioeconomic Development	479	-	479	234	245	51%
<b>Total - Secondary Component Units</b>	<b>\$ 118,813</b>	<b>\$ 3,355</b>	<b>\$ 122,167</b>	<b>\$ 65,505</b>	<b>\$ 56,663</b>	<b>46%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (24,712)	\$ 43,975	\$ -	\$ 43,975	100%
25 Custody of the Department of the Treasury	150,741	4,908	155,649	122,261	33,388	21%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 219,428</b>	<b>\$ (19,804)</b>	<b>\$ 199,624</b>	<b>\$ 122,261</b>	<b>\$ 77,363</b>	<b>39%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,678	\$ 23	\$ 4,701	\$ 4,383	\$ 318	7%
10 The General Court of Justice	35,853	275	36,128	30,128	6,000	17%
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	8,505	2,982	26%
106 Public Housing Administration	1,872	0	1,872	248	1,624	87%
176 University of Puerto Rico	46,742	-	46,742	46,609	132	0%
193 Office of Government Ethics	846	(0)	846	756	89	11%
200 Special Independent Prosecutor's Panel	299	-	299	273	26	9%
208 Contributions to the Municipalities	4,320	4,500	8,820	3,802	5,018	57%
220 Correctional Health	4,587	(0)	4,587	4,011	575	13%
268 Puerto Rico Institute of Statistics	242	-	242	226	16	7%
272 Office of the Inspector General	1,630	-	1,630	1,455	174	11%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,523	420	9%
<b>Total - Out of Scope Entities</b>	<b>\$ 117,467</b>	<b>\$ 4,828</b>	<b>\$ 122,295</b>	<b>\$ 104,920</b>	<b>\$ 17,375</b>	<b>14%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 18,915	\$ 724,410	\$ 557,998	\$ 166,412	23%
Core Component Units	262,173	5,671	267,844	290,914	(23,070)	-9%
Secondary Component Units	118,813	3,355	122,167	65,505	56,663	46%
OMB and Hacienda Custodies	219,428	(19,804)	199,624	122,261	77,363	39%
Out of Scope Entities	117,467	4,828	122,295	104,920	17,375	14%
<b>Total</b>	<b>\$ 1,423,375</b>	<b>\$ 12,965</b>	<b>\$ 1,436,339</b>	<b>\$ 1,141,597</b>	<b>\$ 294,742</b>	<b>21%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*For the month of: December-25*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,439	\$ 210	13%
16 Office of Management and Budget	2,200	669	2,868	1,797	1,071	37%
18 Planning Board	-	1,770	1,770	948	822	46%
21 Emergency and Disaster Management Bureau	683	-	683	354	329	48%
23 Puerto Rico Department of State	1,413	(113)	1,301	742	559	43%
24 Puerto Rico Department of Treasury	17,950	226	18,176	16,041	2,136	12%
28 State Elections Commission	2,700	(3)	2,697	1,926	771	29%
30 Human Resources Management & Transformation	862	463	1,325	715	610	46%
31 General Services Administration	2,059	131	2,190	1,845	346	16%
34 Commission of Investigation, Processing and Appeals	44	0	44	44	(0)	0%
37 Civil Rights Commission	71	-	71	44	27	38%
38 Puerto Rico Department of Justice	13,326	150	13,476	13,161	315	2%
40 Puerto Rico Police Bureau	71,745	1,133	72,877	51,316	21,562	30%
41 Special Investigations Bureau	505	-	505	381	124	25%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,155	106	1%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,037	704	40%
45 Department of Public Safety	23,044	31	23,075	24,291	(1,216)	-5%
49 Department of Transportation and Public Works	5,624	21	5,645	4,034	1,612	29%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	10,946	(282)	-3%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	2,035	1,217	37%
60 Office of the Citizen's Ombudsman	334	1	335	396	(61)	-18%
62 Cooperative Development Commission of Puerto Rico	250	0	250	214	37	15%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	4,430	(701)	-19%
68 Puerto Rico Labor Relations Board	89	-	89	67	22	25%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	1,013	199	16%
71 Department of Health	44,314	1,595	45,909	56,111	(10,202)	-22%
78 Department of Housing	2,265	(0)	2,265	2,166	99	4%
81 Department of Education	253,699	1,623	255,322	167,894	87,428	34%
87 Department of Recreation and Sports	3,112	6	3,118	2,459	659	21%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	12,406	150	1%
96 Office of the Women's Advocate	445	-	445	377	68	15%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	214	157	42%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,196	1,118	26%
123 Family and Children Administration	19,683	797	20,480	14,411	6,069	30%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,226	274	18%
126 Vocational Rehabilitation Administration	2,402	34	2,436	1,238	1,197	49%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	7,376	1,415	16%
137 Department of Correction and Rehabilitation	36,677	280	36,957	34,876	2,081	6%
139 Parole Board	285	(4)	281	239	43	15%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	117	(11)	-11%
152 Elderly and Retired People Advocate Office	317	1	319	185	134	42%
153 Office for People with Disabilities	338	-	338	158	180	53%
155 State Historic Preservation Office of Puerto Rico	280	47	327	116	211	64%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,219	510	19%
231 Office for the Patient's Advocate	174	1	175	143	33	19%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	874	1,548	64%
279 Public Service Appeals Commission	235	2	237	184	52	22%
281 Office of the Election Comptroller	244	57	301	214	87	29%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 567,136</b>	<b>\$ 11,450</b>	<b>\$ 578,586</b>	<b>\$ 454,766</b>	<b>\$ 123,820</b>	<b>21%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*For the month of: December-25*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	10,083	(1,488)	-17%
119 Department of Economic Development & Commerce	3,791	(1,869)	1,922	1,806	116	6%
162 Public Building Authority	421	(0)	421	-	421	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	92,287	(22,744)	-33%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	352	342	49%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	6,923	(821)	-13%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	5,433	1,594	23%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	3,417	(138)	-4%
303 Convention Center of District Authority	-	102	102	-	102	100%
<b>Total - Core Component Units</b>	<b>\$ 99,546</b>	<b>\$ (1,363)</b>	<b>\$ 98,183</b>	<b>\$ 120,300</b>	<b>\$ (22,118)</b>	<b>-23%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	1	269	90	179	66%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	7	1,640	1,335	305	19%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	56	299	238	61	20%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	8	208	186	22	11%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	29	21	42%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	21	1	3%
189 Institute of Forensic Science	2,045	74	2,119	2,124	(5)	0%
191 Musical Arts Corporation	709	6	714	818	(103)	-14%
192 Fine Arts Center Corporation	355	(9)	346	382	(36)	-10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	255	255	11	244	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	7	751	625	126	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	92	(0)	0%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	322	38	11%
265 Roosevelt Roads	-	96	96	170	(74)	-78%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	523	8,096	94%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,288	1,094	46%
286 Authority of the Port of Ponce	58	0	58	50	8	13%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,314	504	18%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	64	96	60%
298 Public Service Regulatory Board	681	(46)	635	511	124	20%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	(7)	183	141	41	23%
312 Retirement Board of the Government of Puerto Rico	4,704	1,455	6,159	3,498	2,661	43%
329 Office of Socioeconomic Development	479	-	479	234	245	51%
<b>Total - Secondary Component Units</b>	<b>\$ 25,776</b>	<b>\$ 2,938</b>	<b>\$ 28,715</b>	<b>\$ 15,067</b>	<b>\$ 13,647</b>	<b>48%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*For the month of: December-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	\$ (24,712)	\$ 43,975	\$ -	\$ 43,975	100%
95,294	6,859	102,153	88,375	13,778	13%
<b>\$ 163,981</b>	<b>\$ (17,853)</b>	<b>\$ 146,127</b>	<b>\$ 88,375</b>	<b>\$ 57,753</b>	<b>40%</b>

**Out of Scope Entities**

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

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
4,678	\$ 23	\$ 4,701	\$ 4,383	\$ 318	7%
34,305	275	34,580	29,103	5,477	0
11,456	30	11,487	8,505	2,982	0
489	0	489	248	241	0
-	-	-	-	-	-
46,742	-	46,742	46,609	132	0
846	(0)	846	756	89	0
299	-	299	273	26	0
-	-	-	-	-	-
4,320	4,500	8,820	3,802	5,018	1
4,587	(0)	4,587	4,011	575	0
242	-	242	226	16	0
1,630	-	1,630	1,455	174	0
-	-	-	-	-	-
4,944	-	4,944	4,523	420	0
<b>\$ 114,536</b>	<b>\$ 4,828</b>	<b>\$ 119,364</b>	<b>\$ 103,895</b>	<b>\$ 15,468</b>	<b>13%</b>

**Recap**

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

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 567,136	\$ 11,450	\$ 578,586	\$ 454,766	\$ 123,820	21%
99,546	(1,363)	98,183	120,300	(22,118)	-23%
25,776	2,938	28,715	15,067	13,647	48%
163,981	(17,853)	146,127	88,375	57,753	40%
114,536	4,828	119,364	103,895	15,468	13%
<b>\$ 970,974</b>	<b>\$ 0</b>	<b>\$ 970,974</b>	<b>\$ 782,403</b>	<b>\$ 188,571</b>	<b>19%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

**FY26 Monthly Budget vs. Actual Results for Special Revenue Fund**

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	20	84	81%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	328	92	22%
24 Puerto Rico Department of Treasury	68,236	-	68,236	77,078	(8,842)	-13%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	125	18	12%
31 General Services Administration	471	2,792	3,263	592	2,671	82%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	264	305	54%
40 Puerto Rico Police Bureau	1,575	-	1,575	192	1,383	88%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	12	1,276	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	4,634	15,924	9,676	6,248	39%
50 Department of Natural and Environmental Resources	3,937	-	3,937	499	3,438	87%
55 Puerto Rico Department of Agriculture	297	-	297	70	227	76%
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	1,432	24,782	95%
68 Puerto Rico Labor Relations Board	41	-	41	46	(6)	-14%
69 Puerto Rico Department of Consumer Affairs	175	18	193	103	90	47%
71 Department of Health	15,124	-	15,124	10,373	4,751	31%
78 Department of Housing	2,327	-	2,327	1,178	1,149	49%
81 Department of Education	837	-	837	63	774	92%
87 Department of Recreation and Sports	1,862	-	1,862	102	1,760	95%
95 Mental Health and Drug Addiction Services Administration	555	-	555	176	379	68%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
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	144	1,850	93%
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	37	64	63%
221 Medical Emergency Corps Bureau	701	-	701	721	(20)	-3%
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	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 138,359</b>	<b>\$ 7,465</b>	<b>\$ 145,824</b>	<b>\$ 103,232</b>	<b>\$ 42,592</b>	<b>29%</b>

**Puerto Rico Department of Treasury**

**FY26 Monthly Budget vs. Actual Results for Special Revenue Fund**

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 35,231	\$ 13,855	28%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,657	1,501	18%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	12,210	(65)	-1%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	4,544	1,876	29%
162 Public Building Authority	12,589	-	12,589	11,720	869	7%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	4,825	7,297	60%
180 Tourism Company	12,684	-	12,684	1,481	11,204	88%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	31,583	(7,286)	-30%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	6,050	1,740	22%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,032	7,134	87%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	40,174	(32,918)	-454%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,025	323	10%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	34	694	95%
303 Convention Center of District Authority	4,873	-	4,873	12,049	(7,176)	-147%
<b>Total - Core Component Units</b>	<b>\$ 162,628</b>	<b>\$ 7,034</b>	<b>\$ 169,661</b>	<b>\$ 170,613</b>	<b>\$ (952)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 133	\$ 42	24%
22 Office of The Commissioner of Insurance	994	-	994	606	389	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	785	471	38%
82 Institute of Puerto Rican Culture	113	-	113	79	34	30%
105 Industrial Commission	1,946	-	1,946	1,425	521	27%
109 Puerto Rico School of Plastic Arts	203	-	203	280	(77)	-38%
121 Government Board of the 911 Service	1,883	-	1,883	854	1,029	55%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	600	89	13%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	74	38	34%
165 Land Authority of Puerto Rico	1,016	-	1,016	621	396	39%
167 Integral Development of the "Península de Cantera"	21	-	21	11	10	49%
177 Land Administration of Puerto Rico	832	384	1,216	667	549	45%
186 Culebra Conservation and Development Authority	27	-	27	40	(13)	-51%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	153	15	9%
192 Fine Arts Center Corporation	231	17	247	78	169	68%
195 Economic Development Bank of PR	1,250	-	1,250	849	401	32%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	581	(569)	-4810%
198 Agricultural Insurance Corporation	285	-	285	215	70	25%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	298	82	22%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	1,346	(187)	-16%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	100	60	38%
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	450	(265)	-144%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	3,619	1,293	26%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	16	8	34%
298 Public Service Regulatory Board	2,675	-	2,675	1,584	1,091	41%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	-	37,470	34,975	2,495	7%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 93,036</b>	<b>\$ 417</b>	<b>\$ 93,453</b>	<b>\$ 50,438</b>	<b>\$ 43,015</b>	<b>46%</b>

**Puerto Rico Department of Treasury**

**FY26 Monthly Budget vs. Actual Results for Special Revenue Fund**

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

**OMB and Hacienda Custodies**

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

**Total - OMB and Hacienda Custodies**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
55,447	(1,950)	53,496	33,886	19,610	37%
<b>\$ 55,447</b>	<b>\$ (1,950)</b>	<b>\$ 53,496</b>	<b>\$ 33,886</b>	<b>\$ 19,610</b>	<b>37%</b>

**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	1,024.78	523.13	0.34
1,383.17	-	1,383.17	-	1,383.17	1.00
<b>\$ 2,931</b>	<b>\$ -</b>	<b>\$ 2,931</b>	<b>\$ 1,025</b>	<b>\$ 1,906</b>	<b>65%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 138,359	\$ 7,465	\$ 145,824	\$ 103,232	\$ 42,592	29%
162,628	7,034	169,661	170,613	(952)	-1%
93,036	417	93,453	50,438	43,015	46%
55,447	(1,950)	53,496	33,886	19,610	37%
2,931	-	2,931	1,025	1,906	65%
<b>\$ 452,401</b>	<b>\$ 12,965</b>	<b>\$ 465,365</b>	<b>\$ 359,194</b>	<b>\$ 106,171</b>	<b>23%</b>

**Notes:**

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

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



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
16 Office of Management and Budget	3,360	(168)	3,192	13	3,179
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	2,838	2,838	738	2,100
31 General Services Administration	1,000	1,450	2,450	272	2,178
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	160	49
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	4	186
71 Department of Health	38,900	-	38,900	23,934	14,966
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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 74,237</b>	<b>\$ 2,336</b>	<b>\$ 76,573</b>	<b>\$ 25,121</b>	<b>\$ 51,452</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
168 Puerto Rico Ports Authority	-	61,190	61,190	-	61,190
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
<b>Total - Core Component Units</b>	<b>\$ 6,000</b>	<b>\$ 61,190</b>	<b>\$ 67,190</b>	<b>\$ -</b>	<b>\$ 67,190</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	82	9,608
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	-	1,009
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
<b>Total - Secondary Component Units</b>	<b>\$ 16,515</b>	<b>\$ (650)</b>	<b>\$ 15,865</b>	<b>\$ 82</b>	<b>\$ 15,783</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: December-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (8,830)	\$ 34,176	\$ -	\$ 34,176
25 Custody of the Department of the Treasury	250	-	250	250	-
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 43,256</b>	<b>\$ (8,830)</b>	<b>\$ 34,426</b>	<b>\$ 250</b>	<b>\$ 34,176</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	9,226	-	9,226	900	8,326
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	7,709	-
<b>Total - Out of Scope Entities</b>	<b>\$ 17,341</b>	<b>\$ (406)</b>	<b>\$ 16,935</b>	<b>\$ 8,609</b>	<b>\$ 8,326</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 2,336	\$ 76,573	\$ 25,121	\$ 51,452
Core Component Units	6,000	61,190	67,190	-	67,190
Secondary Component Units	16,515	(650)	15,865	82	15,783
OMB and Hacienda Custodies	43,256	(8,830)	34,426	250	34,176
Out of Scope Entities	17,341	(406)	16,935	8,609	8,326
<b>Total</b>	<b>\$ 157,349</b>	<b>\$ 53,641</b>	<b>\$ 210,990</b>	<b>\$ 34,062</b>	<b>\$ 176,927</b>

**Notes:**

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

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

# Appendix

**Puerto Rico Department of Treasury**  
**FY26 Consolidated Budget vs. Monthly Actual Results for Core and Secondary Component Units**  
By Agency  
For the month of: December-25

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	YTD Totals	Remaining Balance \$	Balance %
<b>Core Component Units</b>										
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,523	\$ 8,569	\$ 127,295	\$ 40,442	\$ 25,039	\$ 35,231	\$ 245,098	\$ 343,934	58%
79 Automobile Accident Compensation Administration	97,897	5,665	5,432	4,766	8,999	6,128	6,657	37,646	60,251	62%
90 Administration of Medical Services of Puerto Rico	248,873	17,663	18,505	17,896	21,504	17,798	22,293	115,659	133,215	54%
119 Department of Economic Development and Commerce	100,103	3,116	4,481	6,713	5,624	4,970	6,350	31,253	68,849	69%
162 Public Buildings Authority	156,114	8,448	11,552	10,206	10,199	16,913	11,720	69,039	87,075	56%
168 Ports Authority	145,455	4,142	5,055	4,364	10,858	11,530	4,825	40,773	104,683	72%
180 Tourism Company	152,211	464	472	47,825	8,391	4,611	1,481	63,244	88,967	58%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,612	90,637	78,870	123,870	603,786	522,287	46%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,370	7,730	7,022	6,631	6,362	6,050	41,165	58,309	59%
235 Housing Financing Authority	106,323	824	874	2,397	1,323	1,535	1,384	8,338	97,985	92%
277 Administration for the Development of Agricultural Enterprises	160,308	981	921	20,048	10,799	4,614	47,097	84,460	75,848	47%
285 Integrated Transport Authority	124,493	9,473	9,524	8,771	9,894	11,198	8,458	57,318	67,174	54%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,074	1,535	1,157	1,181	1,615	1,169	3,451	10,108	37,966	79%
303 District Authority of the Convention Center	59,695	3,965	10,977	13,587	6,046	6,227	12,049	52,851	6,845	11%
<b>Total - Core Component Units</b>	<b>\$ 3,214,125</b>	<b>\$ 149,828</b>	<b>\$ 275,386</b>	<b>\$ 314,682</b>	<b>\$ 232,963</b>	<b>\$ 196,965</b>	<b>\$ 290,914</b>	<b>\$ 1,460,738</b>	<b>\$ 1,753,387</b>	<b>55%</b>
<b>Secondary Component Units</b>										
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 806	\$ 1,299	62%
22 Office of The Commissioner of Insurance	11,933	495	653	687	611	809	606	3,860	8,073	68%
29 Puerto Rico Federal Affairs Administration	3,233	230	243	234	241	234	90	1,271	1,962	61%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	191	785	4,081	10,988	73%
82 Institute of Puerto Rican Culture	21,031	720	936	1,007	2,124	934	1,414	7,136	13,895	66%
105 Industrial Commission	23,356	1,246	1,756	1,507	1,651	1,704	1,425	9,290	14,066	60%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	418	398	518	2,405	3,612	60%
121 Government Board of the 911 Service	22,597	554	915	824	1,934	824	854	5,905	16,692	74%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	2,307	5,963	72%
161 Puerto Rico Infrastructure Financing Authority	3,846	181	223	204	380	222	260	1,470	2,377	62%
165 Land Authority of Puerto Rico	12,195	697	783	722	6,007	689	621	9,519	2,676	22%
167 Integral Development of the "Península de Cantera"	859	38	46	37	36	51	40	248	611	71%
177 Land Administration of Puerto Rico	14,597	395	478	606	611	601	667	3,358	11,239	77%
186 Culebra Conservation and Development Authority	583	58	89	41	84	89	62	424	159	27%
189 Institute of Forensic Science	25,947	1,667	1,729	1,837	1,868	2,341	2,124	11,568	14,380	55%
191 Musical Arts Corporation	10,589	789	740	945	959	981	971	5,384	5,205	49%
192 Fine Arts Center Corporation	7,120	432	466	540	542	539	460	2,979	4,141	58%
195 Economic Development Bank of PR	14,999	561	715	661	835	827	849	4,448	10,551	70%
196 Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	714	774	592	4,127	(922)	-29%
198 Agricultural Insurance Corporation	3,416	411	300	708	159	160	215	1,952	1,464	43%
215 Puerto Rico Conservatory of Music Corporation	13,580	708	923	1,131	1,005	1,017	923	5,708	7,872	58%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	412	520	1,346	3,054	10,858	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	68	66	92	444	657	60%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,329	126	143	180	217	448	322	1,436	2,893	67%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	755	2,313	75%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,291	797	4,853	12,662	523	24,457	88,863	78%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	374	371	294	1,288	2,866	25,724	90%
286 Authority of the Port of Ponce	2,906	242	534	448	425	405	500	2,555	351	12%
288 University of Puerto Rico Comprehensive Cancer Center	92,756	2,231	4,311	8,804	8,942	5,551	5,933	35,772	56,984	61%
293 Center for Diabetes Research, Education, and Medical Services	2,206	82	96	79	106	103	80	546	1,660	75%
298 Public Service Regulatory Board	39,721	1,241	1,709	2,064	2,531	1,981	2,095	11,621	28,100	71%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	-	75,435	329,230	81%
311 Puerto Rico Gaming Commission	451,834	2,928	57,515	27,154	39,544	16,953	35,116	179,211	272,623	60%
312 Retirement Board of the Government of Puerto Rico	77,308	2,877	4,623	2,971	7,404	4,202	3,498	25,574	51,734	67%
329 Office of Socioeconomic Development	5,747	194	8	8	979	216	234	1,639	4,108	71%
<b>Total - Secondary Component Units</b>	<b>\$ 1,466,009</b>	<b>\$ 40,590</b>	<b>\$ 106,759</b>	<b>\$ 77,105</b>	<b>\$ 106,101</b>	<b>\$ 57,549</b>	<b>\$ 65,505</b>	<b>\$ 453,609</b>	<b>\$ 1,012,400</b>	<b>69%</b>
Core Component Units	\$ 3,214,125	\$ 149,828	\$ 275,386	\$ 314,682	\$ 232,963	\$ 196,965	\$ 290,914	\$ 1,460,738	\$ 1,753,387	55%
Secondary Component Units	1,466,009	40,590	106,759	77,105	106,101	57,549	65,505	453,609	1,012,400	69%
<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,680,134</b>	<b>\$ 190,417</b>	<b>\$ 382,146</b>	<b>\$ 391,787</b>	<b>\$ 339,064</b>	<b>\$ 254,514</b>	<b>\$ 356,419</b>	<b>\$ 1,914,347</b>	<b>\$ 2,765,787</b>	<b>59%</b>

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

As Recorded and Presented by each Entity

<b>Code:</b>	<b>Entity:</b>	Q1	Q1	Q1	Q2	Q2	Q2	FY26
		1	2	3	4	5	6	
		<b>7/31/2025</b>	<b>8/31/2025</b>	<b>9/30/2025</b>	<b>10/31/2025</b>	<b>11/30/2025</b>	<b>12/31/2025</b>	<b>YTD Totals</b>
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45,320	\$ -	\$ -	\$ -	\$ -	\$ 45,320
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	408
70	State Insurance Fund Corporation	-	-	-	-	-	-	-
75	OCIF	202	195	195	-	-	-	592
79	Automobile Accidents Compensation Administration	-	-	-	-	-	-	-
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	2,014	1,900	1,806	1,831	11,641
105	Industrial Commission	411	425	-	416	411	411	2,074
109	School of Plastic Arts	36	36	36	36	36	36	216
119	Department of Economic Development and Commerce	600	318	322	321	-	-	1,561
121	Government Board of the 911 Service	-	23	-	47	23	23	116
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	21
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,018	8,303
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-
166	Industrial Development Company	-	1,198	1,159	1,155	1,155	-	4,667
168	Puerto Rico Ports Authority	2,103	2,055	-	-	-	-	4,158
177	Land Administration of Puerto Rico	-	-	206	201	201	215	823
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	228
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	159	-	805
191	Musical Arts Corporation	37	29	44	36	62	37	245
192	Fine Arts Center Corporation	50	50	50	50	50	50	300
195	Economic Development Bank of PR	154	156	154	151	152	152	919
198	Agricultural Insurance Corporation	15	15	15	15	-	-	60
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	244
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	46
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	6,872
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,299	-	-	-	-	-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	1,772	2,560	1,248	3,448	911	4,179	14,118
		<b>\$ 17,649</b>	<b>\$ 55,753</b>	<b>\$ 9,913</b>	<b>\$ 9,374</b>	<b>\$ 12,587</b>	<b>\$ 10,294</b>	<b>\$ 115,569</b>