

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*

Jul FY26 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Jul FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 159,118	\$ 194,121	\$ 35,004	22.0%
2 Corporate Income Taxes	162,943	118,121	(44,822)	-27.5%
3 Sales & Use Taxes	128,111	138,169	10,058	7.9%
4 Act 154 Collections	13,549	9,341	(4,208)	-31.1%
5 Non-Resident Withholdings	65,703	80,664	14,961	22.8%
6 Alcoholic Beverages	22,796	16,636	(6,159)	-27.0%
7 Cigarettes	10,629	12,410	1,781	16.8%
8 Motor Vehicles	65,049	51,156	(13,893)	-21.4%
9 Excises on Off-Shore Shipment Rum	13,392	24,665	11,273	84.2%
10 Partnerships	9,283	6,226	(3,057)	-32.9%
11 Petroleum Products	41,512	35,809	(5,703)	-13.7%
12 Other Excise Taxes	8,049	28,108	20,059	249.2%
13 Other General Fund Revenue	43,531	37,409	(6,123)	-14.1%
14 Other Tax Revenue	36,232	33,850	(2,382)	-6.6%
Total General Fund Revenue	\$ 779,897	\$ 786,686	\$ 6,788	1%

Notes :

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

(2) *The General Fund Revenue Figures presented on this page do not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls, or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor do these figures constitute an audit of compliance with any federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the General Fund revenue Figures, the financial statements, any financial or other information, or the internal controls of the Government.*

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY26 General Fund Expenses - Budget vs. Actual

Jul FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	304,797	\$ 219,329	\$ 85,468	28%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$55.9M. Additionally, \$13M remains under the Custody of OMB, pending disbursement to various agencies.
2 Facilities	39,559	64,870	(25,312)	-64%	Primarily attributed to early disbursements by the Department of Correction and Rehabilitation totaling (\$21M), related to utility service payments for the first semester of the fiscal year 2026.
3 Purchased Services	46,918	14,005	32,914	70%	Variances are primarily due to the timing of disbursements, driven by delayed invoicing from vendors across various agencies at the beginning of the fiscal year. The most significant variances include: Department of Correction and Rehabilitation for \$5.7M, Department of Education for \$4.8M, Custody of OMB for \$4.6M, General Court of Justice for \$3.9M, Department of Health for \$2.4M, and Department of Natural and Environmental Resources amounting \$2.2M.
4 Donations and Subsidies	27,202	219	26,982	99%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$9.1M. Additionally, timing disbursements of \$9.8M related to the Family and Children Administration, and \$3.9M under the Custody of OMB.
5 Transportation	9,308	335	8,974	96%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$8.0M.
6 Professional Services	46,500	1,233	45,267	97%	Variances are primarily attributed to the timing of disbursements, influenced by delayed invoicing from vendors and the early availability of funds at the beginning of the fiscal year. The most significant variances include: Department of Education for \$11.7M, Custody of the Department of the Treasury for \$10.3M, Puerto Rico Department of Treasury for \$3.7M, Department of Health for \$2.5M, Mental Health and Drug Addiction Services Administration for \$2.3M, and Medical Services Administration of Puerto Rico for \$2.1M.
7 Other Operating	18,422	815	17,607	96%	Variances are primarily the result of disbursement timing differences at the beginning of the fiscal year. The most significant variances include: Puerto Rico Technology and Innovation Services for \$4.8M, Financial Oversight and Management Board for Puerto Rico for \$4.7M, Mental Health and Drug Addiction Services Administration for \$1.6M, Agricultural Enterprises Development Administration for \$1.5M, Department of Education for \$1.2M, and Puerto Rico Police Bureau for \$1.0M.
8 Capital Expenditures	12,958	-	12,958	100%	No expenses were reported for the current month, primarily due to delays in capital expenditure projects at the beginning of fiscal year 2026, as well as various approved extensions granted before June 2025 for prior year funds.
9 Payments of current & prior period obligations	100,667	100,666	1	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The balance corresponds to funds under the custody of the Treasury related to CVIs, which are scheduled for disbursement no later than November 1, 2025.
10 Materials and Supplies	6,331	2,097	4,234	67%	Variances are primarily the result of disbursement timing differences at the beginning of the fiscal year. The most significant variances include: Department of Education for \$1.3M, Medical Services Administration of Puerto Rico for \$944.8K, Department of Health for \$821.8K, Puerto Rico Police Bureau for \$457.9K, and Department of Correction and Rehabilitation for \$373K.
11 Equipment Purchases	3,336	346	2,989	90%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$1.1M, Puerto Rico Police Bureau for \$259.2K, Department of Correction and Rehabilitation for \$237.5K, The General Court of Justice for \$218.1K, and Department of Health amounting \$201.1K.
12 Media and Advertisements	376	20	356	95%	Variances are primarily attributed to disbursement timing differences and expected low utilization, as this reflects the first month of the fiscal year. Notable variances include: Puerto Rico Technology and Innovation Services for \$75.2K, Administration for Socioeconomic Development of the Family for \$46.7K, Office of the Governor for \$39.6K, and Department of Health for \$37.2K.
13 Social Wellbeing for Puerto Rico	157,544	138,931	18,614	12%	Mainly driven by \$14.4M under the Custody of OMB, pending disbursement to various agencies.
14 Appropriations to non-governmental entities	14,217	2,991	11,226	79%	Primarily due to delayed reporting of actual results by the Department of Education totaling \$4.2M.
30 PayGo	171,964	170,153	1,811	1%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	23,456	33,347	(9,891)	-42%	The variance includes an early disbursement of (\$25M) from the Department of the Treasury to cover the pension payments for employees of the Puerto Rico Electric Power Authority (PREPA) for the month of July 2025. This is partially offset by \$7.9M yet to be disbursed from the Custody of OMB to various agencies.
82 Federal Fund Matching	12,904	2,111	10,793	84%	Primary due to \$8.1MM under the Custody of OMB, pending disbursement to various agencies.
89 Prior Period Debts	409	1,660	(1,251)	-306%	Primarily driven by early disbursements related to prior period debts in the Department of Health, totaling \$1.3M.
98 Budgetary Reserve	17,452	-	17,452	100%	Funds will be fully disbursed in April 2026 (Q4), as per Circular Letter 118-14 from OMB.
Subtotal General Fund Expenditures	\$ 1,014,321	\$ 753,127	\$ 261,193	26%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	5,664	-	5,664	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	8,496	-	8,496	100.0%	
Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	100%	
Total General Fund Expenditures	\$ 1,028,480	\$ 753,127	\$ 275,353	27%	

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
Jul FY26 YTD
By Concept

(figures in \$000s)

General Fund Revenue ¹	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	\$ 159,118	\$ 194,121	\$ 35,004	22.0%
2 Corporate Income Taxes	3,240,287	-	3,240,287	162,943	118,121	(44,822)	-27.5%
3 Sales & Use Taxes	2,937,776		2,937,776	128,111	138,169	10,058	7.9%
4 Act 154 Collections	114,399	-	114,399	13,549	9,341	(4,208)	-31.1%
5 Non-Resident Withholdings	822,509	-	822,509	65,703	80,664	14,961	22.8%
6 Alcoholic Beverages	314,650	-	314,650	22,796	16,636	(6,159)	-27.0%
7 Cigarettes	75,291	-	75,291	10,629	12,410	1,781	16.8%
8 Motor Vehicles	780,647	-	780,647	65,049	51,156	(13,893)	-21.4%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	13,392	24,665	11,273	84.2%
10 Partnerships	421,665	-	421,665	9,283	6,226	(3,057)	-32.9%
11 Petroleum Products	507,108	-	507,108	41,512	35,809	(5,703)	-13.7%
12 Other Excise Taxes	65,738	-	65,738	8,049	28,108	20,059	249.2%
13 Other General Fund Revenue	842,036	-	842,036	43,531	37,409	(6,123)	-14.1%
14 Other Tax Revenue	434,288	-	434,288	36,232	33,850	(2,382)	-6.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	14,303	14,662	359	2.5%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,738	2,620	(118)	-4.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	2,924	2,850	(74)	-2.5%
iv. FAM & Cine	164,807	-	164,807	13,234	13,718	484	3.7%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 779,897	\$ 786,686	\$ 6,788	1%

Notes:

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

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (94,722)	\$ 3,657,558	\$ 304,797	\$ 219,329	\$ 85,468	28%
2 Facilities	490,504	(15,801)	474,703	39,559	64,870	(25,312)	-64%
3 Purchased Services	572,820	(9,800)	563,020	46,918	14,005	32,914	70%
4 Donations and Subsidies	334,181	(7,763)	326,418	27,202	219	26,982	99%
5 Transportation	113,792	(2,092)	111,700	9,308	335	8,974	96%
6 Professional Services	575,893	(17,892)	558,001	46,500	1,233	45,267	97%
7 Other Operating	229,417	(8,349)	221,068	18,422	815	17,607	96%
8 Capital Expenditures	157,349	(1,853)	155,496	12,958	-	12,958	100%
9 Payments of current & prior period obligations	991,017	-	991,017	100,667	100,666	1	0%
10 Materials and Supplies	77,444	(1,466)	75,978	6,331	2,097	4,234	67%
11 Equipment Purchases	41,533	(1,503)	40,030	3,336	346	2,989	90%
12 Media and Advertisements	4,706	(195)	4,511	376	20	356	95%
13 Social Wellbeing for Puerto Rico	1,923,493	(32,961)	1,890,532	157,544	138,931	18,614	12%
14 Appropriations to non-governmental entities	1,146,700	(5,553)	1,141,147	14,217	2,991	11,226	79%
30 PayGo	2,063,566	-	2,063,566	171,964	170,153	1,811	1%
81 Undistributed Appropriations	289,889	(8,412)	281,477	23,456	33,347	(9,891)	-42%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	2,111	10,793	84%
89 Prior Period Debts	4,953	(41)	4,912	409	1,660	(1,251)	-306%
98 Budgetary Reserve	-	209,424	209,424	17,452	-	17,452	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 0	\$ 12,925,402	\$ 1,014,321	\$ 753,127	\$ 261,193	26%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 1,028,480	\$ 753,127	\$ 275,353	27%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Revenue vs. Actuals
For the month of: July-25
Period: 1

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 159,118	\$ 194,121	\$ 35,004	22.0%
2 Corporate Income Taxes	3,240,287	-	3,240,287	162,943	118,121	(44,822)	-27.5%
3 Sales & Use Taxes	2,937,776	-	2,937,776	128,111	138,169	10,058	7.9%
4 Act 154 Collections	114,399	-	114,399	13,549	9,341	(4,208)	-31.1%
5 Non-Resident Withholdings	822,509	-	822,509	65,703	80,664	14,961	22.8%
6 Alcoholic Beverages	314,650	-	314,650	22,796	16,636	(6,159)	-27.0%
7 Cigarettes	75,291	-	75,291	10,629	12,410	1,781	16.8%
8 Motor Vehicles	780,647	-	780,647	65,049	51,156	(13,893)	-21.4%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	13,392	24,665	11,273	84.2%
10 Partnerships	421,665	-	421,665	9,283	6,226	(3,057)	-32.9%
11 Petroleum Products	507,108	-	507,108	41,512	35,809	(5,703)	-13.7%
12 Other Excise Taxes	65,738	-	65,738	8,049	28,108	20,059	249.2%
13 Other General Fund Revenue	842,036	-	842,036	43,531	37,409	(6,123)	-14.1%
14 Other Tax Revenue	434,288	-	434,288	36,232	33,850	(2,382)	-6.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	14,303	14,662	359	2.5%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,738	2,620	(118)	-4.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	2,924	2,850	(74)	-2.5%
iv. FAM & Cine	164,807	-	164,807	13,234	13,718	484	3.7%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 779,897	\$ 786,686	\$ 6,788	1%

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: July-25
Period: 1

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (94,722)	\$ 3,657,558	\$ 304,797	\$ 219,329	\$ 85,468	28%
2 Facilities	490,504	(15,801)	474,703	39,559	64,870	(25,312)	-64%
3 Purchased Services	572,820	(9,800)	563,020	46,918	14,005	32,914	70%
4 Donations and Subsidies	334,181	(7,763)	326,418	27,202	219	26,982	99%
5 Transportation	113,792	(2,092)	111,700	9,308	335	8,974	96%
6 Professional Services	575,893	(17,892)	558,001	46,500	1,233	45,267	97%
7 Other Operating	229,417	(8,349)	221,068	18,422	815	17,607	96%
8 Capital Expenditures	157,349	(1,853)	155,496	12,958	-	12,958	100%
9 Payments of current & prior period obligations	991,017	-	991,017	100,667	100,666	1	0%
10 Materials and Supplies	77,444	(1,466)	75,978	6,331	2,097	4,234	67%
11 Equipment Purchases	41,533	(1,503)	40,030	3,336	346	2,989	90%
12 Media and Advertisements	4,706	(195)	4,511	376	20	356	95%
13 Social Wellbeing for Puerto Rico	1,923,493	(32,961)	1,890,532	157,544	138,931	18,614	12%
14 Appropriations to non-governmental entities	1,146,700	(5,553)	1,141,147	14,217	2,991	11,226	79%
30 PayGo	2,063,566	-	2,063,566	171,964	170,153	1,811	1%
81 Undistributed Appropriations	289,889	(8,412)	281,477	23,456	33,347	(9,891)	-42%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	2,111	10,793	84%
89 Prior Period Debts	4,953	(41)	4,912	409	1,660	(1,251)	-306%
98 Budgetary Reserve	-	209,424	209,424	17,452	-	17,452	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 0	\$ 12,925,402	\$ 1,014,321	\$ 753,127	\$ 261,193	26%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 1,028,480	\$ 753,127	\$ 275,353	27%

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

Jul FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	105	504	399
21 Emergency and Disaster Management Bureau	347	29	-	(29)
23 Puerto Rico Department of State	4,790	399	1,227	827
24 Puerto Rico Department of Treasury	818,835	68,236	74,662	6,426
30 Human Resources Management & Transformation	1,716	143	454	311
31 General Services Administration	5,655	471	1,401	930
38 Puerto Rico Department of Justice	6,832	569	948	378
40 Puerto Rico Police Bureau	18,899	1,575	138	(1,437)
42 Puerto Rico Fire Department Bureau	15,460	1,288	328	(960)
45 Department of Public Safety	227	19	-	(19)
49 Department of Transportation and Public Works	135,484	11,290	2,117	(9,173)
50 Department of Natural and Environmental Resources	47,246	3,937	2,284	(1,653)
55 Puerto Rico Department of Agriculture	3,558	297	763	466
67 Puerto Rico Department of Labor and Human Resources	314,572	26,214	34,302	8,088
68 Puerto Rico Labor Relations Board	487	41	240	199
69 Puerto Rico Department of Consumer Affairs	2,095	175	97	(78)
71 Department of Health	181,482	15,124	7,735	(7,389)
78 Department of Housing	27,929	2,327	-	(2,327)
81 Department of Education	10,039	837	87	(750)
87 Department of Recreation and Sports	22,347	1,862	305	(1,558)
95 Mental Health and Drug Addiction Services Administration	6,659	555	364	(191)
126 Vocational Rehabilitation Administration	851	71	3	(68)
137 Department of Correction and Rehabilitation	23,925	1,994	701	(1,293)
155 State Historic Preservation Office of Puerto Rico	1,207	101	90	(10)
221 Medical Emergency Bureau	8,415	701	561	(140)
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 138,359	\$ 129,325	\$ (9,034)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 49,086	\$ 90,385	\$ 41,299
79 Automobile Accidents Compensation Administration	98,087	8,174	8,527	353
90 Medical Services Administration of Puerto Rico	145,742	12,145	16,494	4,349
119 Department of Economic Development & Commerce	55,554	4,630	5,442	813
162 Public Building Authority	151,067	12,589	12,357	(232)
168 Puerto Rico Ports Authority	84,265	7,022	6,134	(888)
180 Tourism Company	152,211	12,684	12,471	(213)
187 Puerto Rico Health Insurance Administration	291,559	24,297	82,803	58,507
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	7,790	7,867	77
235 Puerto Rico Housing Finance Corporation	97,997	8,166	1,707	(6,459)
277 Agricultural Enterprises Development Administration	87,077	7,256	12,452	5,196
285 Puerto Rico Integrated Transit Authority	40,178	3,348	250	(3,098)
295 Fiscal Agency & Financial Advisory Authority	8,730	728	432	(296)
303 Convention Center of District Authority	58,477	4,873	4,956	83
Total - Core Component Units	\$ 1,953,450	\$ 162,788	\$ 262,278	\$ 99,491

Puerto Rico Department of Treasury

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

By Agency

Jul FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 160	\$ -	\$ (160)
22 Office of The Commissioner of Insurance	11,933	994	617	(377)
75 Office of the Financial Institutions Commissioner	15,069	1,256	1,238	(18)
82 Institute of Puerto Rican Culture	1,353	113	923	810
105 Industrial Commission	23,356	1,946	22,831	20,885
109 Puerto Rico School of Plastic Arts	2,434	203	-	(203)
121 Government Board of the 911 Service	22,597	1,883	2,268	385
138 Institutional Trust of the National Guard of Puerto Rico	8,270	689	602	(87)
161 Puerto Rico Infrastructure Financing Authority	1,346	112	485	373
165 Land Authority of Puerto Rico	12,195	1,016	849	(167)
167 Integral Development of the "Península de Cantera"	257	21	-	(21)
177 Land Administration of Puerto Rico	9,987	832	1,676	844
186 Culebra Conservation and Development Authority	319	27	88	61
189 Institute of Forensic Science	523	44	-	(44)
191 Musical Arts Corporation	2,016	168	127	(41)
192 Fine Arts Center Corporation	2,768	231	141	(90)
195 Economic Development Bank of PR	14,999	1,250	-	(1,250)
196 Puerto Rico Public Broadcasting Corporation	142	12	-	(12)
198 Agricultural Insurance Corporation	3,416	285	-	(285)
215 Puerto Rico Conservatory of Music Corporation	4,565	380	366	(14)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	1,159	818	(341)
265 Roosevelt Roads	-	-	82	82
271 Puerto Rico Technology and Innovation Services	9,897	825	-	(825)
286 Authority of the Port of Ponce	2,215	185	-	(185)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	4,912	4,318	(594)
293 Center for Diabetes Research, Education, and Medical Services	289	24	-	(24)
298 Public Service Regulatory Board	32,099	2,675	10,368	7,693
310 Municipal Finance Corporation	404,665	33,722	-	(33,722)
311 Puerto Rico Gaming Commission	449,642	37,470	32,868	(4,602)
312 Retirement Board of the Government of Puerto Rico	3,397	283	102	(181)
Total - Secondary Component Units	\$ 1,114,513	\$ 92,876	\$ 80,767	\$ (12,109)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	665,362	55,447	165,842	110,395
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 55,447	\$ 165,842	\$ 110,395
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
10 The General Court of Justice	18,575	1,548	3,184	1,636
106 Public Housing Administration	16,598	1,383	-	(1,383)
Total - Out of Scope Entities	\$ 35,173	\$ 2,931	\$ 6,301	\$ 3,370
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 138,359	\$ 129,325	\$ (9,034)
Core Component Units	1,953,450	162,788	262,278	99,491
Secondary Component Units	1,114,513	92,876	80,767	(12,109)
OMB and Hacienda Custodies	665,362	55,447	165,842	110,395
Out of Scope Entities	35,173	2,931	6,301	3,370
Total	\$ 5,428,810	\$ 452,401	\$ 644,514	\$ 192,113

Notes:

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

Jul FY26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (94,722)	\$ 4,414,713	\$ 267,092	\$ 4,147,622
2	Facilities	588,368	(15,801)	572,567	66,860	505,707
3	Purchased Services	1,042,985	(9,800)	1,033,185	52,569	980,616
4	Donations and Subsidies	363,821	(7,763)	356,058	392	355,666
5	Transportation	130,920	(2,092)	128,828	651	128,177
6	Professional Services	868,123	(17,892)	850,231	13,277	836,954
7	Other Operating	449,676	(8,349)	441,327	11,650	429,677
8	Capital Expenditures	157,349	(1,853)	155,496	389	155,107
9	Payments of current and prior period obligations	991,017	-	991,017	100,666	890,351
10	Materials and Supplies	215,585	(1,466)	214,119	6,145	207,973
11	Equipment Purchases	91,606	(1,503)	90,103	631	89,471
12	Media and Advertisements	35,924	(195)	35,729	1,912	33,818
13	Social Wellbeing for Puerto Rico	2,967,322	(32,961)	2,934,361	159,466	2,774,895
14	Appropriations to non-governmental entities	1,770,724	(5,553)	1,765,171	47,055	1,718,115
30	PayGo	2,599,677	-	2,599,677	204,977	2,394,700
81	Undistributed Appropriations	1,398,531	(8,412)	1,390,119	250,439	1,139,680
82	Federal Fund Matching	162,701	(1,022)	161,679	2,513	159,166
89	Prior Period Debts	10,448	(41)	10,407	1,682	8,725
98	Budgetary Reserve	-	209,424	209,424	-	209,424
Subtotal Expenditures		\$ 18,354,212	\$ -	\$ 18,354,212	\$ 1,188,368	\$ 17,165,844

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	67,965	-	67,965	-	67,965
13	Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental		\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures		\$ 18,524,125	\$ -	\$ 18,524,125	\$ 1,188,368	\$ 17,335,757

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: July-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (7,893)	\$ 367,893	\$ 267,092	\$ 100,801
2	Facilities	49,031	(1,317)	47,714	66,860	(19,146)
3	Purchased Services	86,915	(817)	86,099	52,569	33,529
4	Donations and Subsidies	30,318	(647)	29,672	392	29,280
5	Transportation	10,910	(174)	10,736	651	10,084
6	Professional Services	72,344	(1,491)	70,853	13,277	57,576
7	Other Operating	37,473	(696)	36,777	11,650	25,127
8	Capital Expenditures	13,112	(154)	12,958	389	12,569
9	Payments of current & prior period obligations	100,667	-	100,667	100,666	1
10	Materials and Supplies	17,965	(122)	17,843	6,145	11,698
11	Equipment Purchases	7,634	(125)	7,509	631	6,877
12	Media and Advertisements	2,994	(16)	2,977	1,912	1,066
13	Social Wellbeing for Puerto Rico	247,277	(2,747)	244,530	159,466	85,064
14	Appropriations to non-governmental entities	66,682	(463)	66,219	47,055	19,164
30	PayGo	216,640	-	216,640	204,977	11,663
81	Undistributed Appropriations	116,544	(701)	115,843	250,439	(134,596)
82	Federal Fund Matching	13,558	(85)	13,473	2,513	10,960
89	Prior Period Debts	871	(3)	867	1,682	(815)
98	Budgetary Reserve	-	17,452	17,452	-	17,452
	Subtotal Expenditures	\$ 1,466,722	\$ 0	\$ 1,466,722	\$ 1,188,368	\$ 278,354

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
	Total Expenditures	\$ 1,480,881	\$ 0	\$ 1,480,881	\$ 1,188,368	\$ 292,513

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 1,549	\$ 18,241
16 Office of Management and Budget	27,651	-	27,651	1,434	26,217
18 Planning Board	-	22,162	22,162	931	21,231
21 Emergency and Disaster Management Bureau	8,545	-	8,545	487	8,058
23 Puerto Rico Department of State	21,747	(0)	21,747	561	21,186
24 Puerto Rico Department of Treasury	1,034,237	-	1,034,237	69,812	964,425
28 State Elections Commission	32,400	(0)	32,400	2,953	29,447
30 Human Resources Management & Transformation	12,060	0	12,060	732	11,328
31 General Services Administration	30,363	-	30,363	997	29,366
34 Commission of Investigation, Processing and Appeals	526	0	526	39	487
37 Civil Rights Commission	856	-	856	36	820
38 Puerto Rico Department of Justice	166,748	0	166,748	12,389	154,359
40 Puerto Rico Police Bureau	879,837	-	879,837	70,335	809,502
41 Special Investigations Bureau	6,061	-	6,061	410	5,651
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	7,973	94,616
43 Puerto Rico National Guard	20,916	-	20,916	1,491	19,425
45 Shared Services within Department of Public Safety	276,756	-	276,756	21,400	255,356
49 Department of Transportation and Public Works	202,976	-	202,976	6,988	195,988
50 Department of Natural and Environmental Resources	169,715	3,326	173,041	8,719	164,322
55 Puerto Rico Department of Agriculture	42,469	-	42,469	2,250	40,219
60 Office of the Citizen's Ombudsman	4,006	206	4,212	267	3,945
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	194	2,808
67 Puerto Rico Department of Labor and Human Resources	359,385	(0)	359,385	6,126	353,259
68 Puerto Rico Labor Relations Board	1,558	-	1,558	113	1,445
69 Puerto Rico Department of Consumer Affairs	16,612	(0)	16,612	1,390	15,222
71 Department of Health	713,244	-	713,244	31,907	681,337
78 Department of Housing	55,106	(0)	55,106	2,696	52,410
81 Department of Education	3,054,423	-	3,054,423	134,633	2,919,790
87 Department of Recreation and Sports	59,691	0	59,691	4,731	54,960
95 Mental Health and Drug Addiction Services Administration	157,631	-	157,631	5,787	151,844
96 Office of the Women's Advocate	5,341	303	5,644	233	5,411
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	346	4,109
122 Secretariat of the Department of the Family	51,562	-	51,562	8,051	43,511
123 Family and Children Administration	236,201	0	236,201	7,006	229,195
124 Child Support Administration (ASUME)	17,837	(303)	17,534	889	16,645
126 Vocational Rehabilitation Administration	29,671	0	29,671	1,117	28,554
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	5,310	100,231
137 Department of Correction and Rehabilitation	464,047	(3,326)	460,721	43,865	416,856
139 Parole Board	3,419	(0)	3,419	223	3,196
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	110	1,154
152 Elderly and Retired People Advocate Office	3,809	-	3,809	139	3,670
153 Office for People with Disabilities	4,057	-	4,057	162	3,895
155 State Historic Preservation Office of Puerto Rico	4,570	-	4,570	374	4,196
221 Medical Emergency Corps Bureau	38,452	-	38,452	1,999	36,453
231 Office for the Patient's Advocate	2,089	0	2,089	115	1,974
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	617	28,443
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,819	(0)	2,819	189	2,630
281 Office of the Election Comptroller	2,923	(0)	2,923	204	2,719
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 37,368	\$ 8,510,385	\$ 470,277	\$ 8,040,108

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 75,578	\$ 513,454
79 Automobile Accidents Compensation Administration	98,087	-	98,087	6,562	91,525
90 Medical Services Administration of Puerto Rico	244,831	-	244,831	10,653	234,178
119 Department of Economic Development & Commerce	101,041	(23,301)	77,740	3,112	74,628
162 Public Building Authority	156,114	(0)	156,114	37,638	118,476
168 Puerto Rico Ports Authority	84,265	-	84,265	4,727	79,538
180 Tourism Company	152,211	-	152,211	6,360	145,851
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	77,660	1,048,413
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	7,401	92,073
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	811	105,512
277 Agricultural Enterprises Development Administration	160,609	(0)	160,609	2,514	158,095
285 Puerto Rico Integrated Transit Authority	124,105	(0)	124,105	9,464	114,641
295 Fiscal Agency & Financial Advisory Authority	47,355	(0)	47,355	1,541	45,814
303 Convention Center of District Authority	58,477	-	58,477	6,782	51,695
Total - Core Component Units	\$ 3,147,997	\$ (23,301)	\$ 3,124,696	\$ 250,804	\$ 2,873,892
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 121	\$ 1,793
22 Office of The Commissioner of Insurance	11,933	-	11,933	481	11,452
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	230	2,992
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	615	14,454
82 Institute of Puerto Rican Culture	20,951	-	20,951	712	20,239
105 Industrial Commission	23,356	-	23,356	1,197	22,159
109 Puerto Rico School of Plastic Arts	5,341	-	5,341	61	5,280
121 Government Board of the 911 Service	22,597	-	22,597	554	22,043
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	281	7,989
161 Puerto Rico Infrastructure Financing Authority	3,751	(0)	3,751	211	3,540
165 Land Authority of Puerto Rico	12,195	-	12,195	587	11,608
167 Integral Development of the "Península de Cantera"	859	(0)	859	35	824
177 Land Administration of Puerto Rico	9,987	-	9,987	358	9,629
186 Culebra Conservation and Development Authority	583	-	583	58	525
189 Institute of Forensic Science	25,062	(0)	25,062	161	24,901
191 Musical Arts Corporation	10,522	0	10,522	789	9,733
192 Fine Arts Center Corporation	7,030	0	7,030	432	6,598
195 Economic Development Bank of PR	14,999	-	14,999	101	14,898
196 Puerto Rico Public Broadcasting Corporation	142	-	142	-	142
198 Agricultural Insurance Corporation	3,416	-	3,416	405	3,011
215 Puerto Rico Conservatory of Music Corporation	13,501	0	13,501	708	12,793
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	172	13,740
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	66	1,035
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	-	3,608	126	3,482
265 Roosevelt Roads	-	1,139	1,139	96	1,043
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	331	112,989
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	241	28,412
286 Authority of the Port of Ponce	2,906	0	2,906	23	2,883
288 University of Puerto Rico Comprehensive Cancer Center	81,659	-	81,659	2,231	79,428
293 Center for Diabetes Research, Education, and Medical Services	1,527	-	1,527	53	1,474
298 Public Service Regulatory Board	40,271	(0)	40,271	1,243	39,028
310 Municipal Finance Corporation	404,665	-	404,665	-	404,665
311 Puerto Rico Gaming Commission	451,915	-	451,915	2,928	448,987
312 Retirement Board of the Government of Puerto Rico	59,846	-	59,846	2,876	56,970
329 Office of Socioeconomic Development	5,747	-	5,747	471	5,276
Total - Secondary Component Units	\$ 1,423,830	\$ 1,139	\$ 1,424,969	\$ 18,951	\$ 1,406,018

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Jul FY26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (80,000)	\$ 744,241	\$ -	\$ 744,241
25 Custody of the Department of the Treasury	3,245,441	50,000	3,295,441	348,816	2,946,625
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (30,000)	\$ 4,039,682	\$ 348,816	\$ 3,690,866

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 4,584	\$ 51,551
10 The General Court of Justice	430,232	-	430,232	26,130	404,102
100 Legislative Assembly of the Commonwealth	137,477	(206)	137,271	8,920	128,351
106 Public Housing Administration	22,462	0	22,462	232	22,230
176 University of Puerto Rico	560,898	-	560,898	45,573	515,325
193 Office of Government Ethics	10,149	(0)	10,149	818	9,331
200 Special Independent Prosecutor's Panel	3,588	-	3,588	291	3,297
208 Contributions to the Municipalities	51,840	15,000	66,840	4,320	62,520
212 COSSEC	-	-	-	-	-
220 Correctional Health	55,039	(0)	55,039	6,798	48,241
268 Puerto Rico Institute of Statistics	2,900	-	2,900	236	2,664
272 Office of the Inspector General	19,556	-	19,556	1,619	17,937
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	-	59,323
Total - Out of Scope Entities	\$ 1,409,599	\$ 14,794	\$ 1,424,393	\$ 99,520	\$ 1,324,873

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 37,368	\$ 8,510,385	\$ 470,277	\$ 8,040,108
Core Component Units	3,147,997	(23,301)	3,124,696	250,804	2,873,892
Secondary Component Units	1,423,830	1,139	1,424,969	18,951	1,406,018
OMB and Hacienda Custodies	4,069,682	(30,000)	4,039,682	348,816	3,690,866
Out of Scope Entities	1,409,599	14,794	1,424,393	99,520	1,324,873
Total	\$ 18,524,125	\$ 0	\$ 18,524,125	\$ 1,188,368	\$ 17,335,757

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 1,549	\$ 18,241
16 Office of Management and Budget	26,396	-	26,396	1,434	24,962
18 Planning Board	-	22,162	22,162	931	21,231
21 Emergency and Disaster Management Bureau	8,198	-	8,198	487	7,711
23 Puerto Rico Department of State	16,957	(0)	16,957	464	16,493
24 Puerto Rico Department of Treasury	215,402	-	215,402	9,652	205,750
28 State Elections Commission	32,400	(0)	32,400	2,953	29,447
30 Human Resources Management & Transformation	10,344	0	10,344	723	9,621
31 General Services Administration	24,708	-	24,708	909	23,799
34 Commission of Investigation, Processing and Appeals	526	0	526	39	487
37 Civil Rights Commission	856	-	856	36	820
38 Puerto Rico Department of Justice	159,916	0	159,916	12,389	147,527
40 Puerto Rico Police Bureau	860,938	-	860,938	70,335	790,603
41 Special Investigations Bureau	6,061	-	6,061	410	5,651
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	7,973	79,156
43 Puerto Rico National Guard	20,916	-	20,916	1,491	19,425
45 Shared Services within Department of Public Safety	276,529	-	276,529	21,400	255,129
49 Department of Transportation and Public Works	67,492	-	67,492	5,289	62,203
50 Department of Natural and Environmental Resources	122,469	3,326	125,795	8,529	117,266
55 Puerto Rico Department of Agriculture	38,911	-	38,911	2,187	36,724
60 Office of the Citizen's Ombudsman	4,006	206	4,212	267	3,945
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	194	2,808
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	44,813	(0)	44,813	4,358	40,455
68 Puerto Rico Labor Relations Board	1,071	-	1,071	98	973
69 Puerto Rico Department of Consumer Affairs	14,517	(0)	14,517	1,345	13,172
71 Department of Health	531,762	-	531,762	30,566	501,196
78 Department of Housing	27,177	(0)	27,177	2,696	24,481
81 Department of Education	3,044,384	-	3,044,384	134,548	2,909,836
87 Department of Recreation and Sports	37,344	0	37,344	4,711	32,633
95 Mental Health and Drug Addiction Services Administration	150,972	-	150,972	5,787	145,185
96 Office of the Women's Advocate	5,341	303	5,644	233	5,411
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	346	4,109
122 Secretariat of the Department of the Family	51,562	-	51,562	8,051	43,511
123 Family and Children Administration	236,201	0	236,201	7,006	229,195
124 Child Support Administration (ASUME)	17,837	(303)	17,534	889	16,645
126 Vocational Rehabilitation Administration	28,820	0	28,820	1,117	27,703
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	5,310	100,231
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	440,122	(3,326)	436,796	43,865	392,931
139 Parole Board	3,419	(0)	3,419	223	3,196
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	110	1,154
152 Elderly and Retired People Advocate Office	3,809	-	3,809	139	3,670
153 Office for People with Disabilities	4,057	-	4,057	162	3,895
155 State Historic Preservation Office of Puerto Rico	3,363	-	3,363	374	2,989
221 Medical Emergency Corps Bureau	30,037	-	30,037	1,884	28,153
231 Office for the Patient's Advocate	2,089	0	2,089	115	1,974
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	617	28,443
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,819	(0)	2,819	189	2,630
281 Office of the Election Comptroller	2,923	(0)	2,923	204	2,719
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 37,368	\$ 6,850,073	\$ 404,582	\$ 6,445,491

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
90 Medical Services Administration of Puerto Rico	99,089	-	99,089	4,524	94,565
119 Department of Economic Development & Commerce	45,487	(23,301)	22,186	1,618	20,568
162 Public Building Authority	5,047	(0)	5,047	-	5,047
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	57,290	777,224
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	126	8,200
277 Agricultural Enterprises Development Administration	73,532	(0)	73,532	1,483	72,049
285 Puerto Rico Integrated Transit Authority	83,927	(0)	83,927	6,520	77,407
295 Fiscal Agency & Financial Advisory Authority	38,625	(0)	38,625	1,541	37,084
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,194,547	\$ (23,301)	\$ 1,171,246	\$ 73,103	\$ 1,098,143

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	230	2,992
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	-	19,598	709	18,889
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	2,907	-	2,907	61	2,846
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	(0)	2,405	199	2,206
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	31	571
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	15	249
189 Institute of Forensic Science	24,539	(0)	24,539	161	24,378
191 Musical Arts Corporation	8,506	0	8,506	757	7,749
192 Fine Arts Center Corporation	4,262	0	4,262	323	3,939
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	0	8,936	536	8,400
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	66	1,035
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	-	3,608	126	3,482
265 Roosevelt Roads	-	1,139	1,139	33	1,106
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	331	103,092
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	241	28,412
286 Authority of the Port of Ponce	691	0	691	23	668
288 University of Puerto Rico Comprehensive Cancer Center	22,721	-	22,721	802	21,919
293 Center for Diabetes Research, Education, and Medical Services	1,238	-	1,238	53	1,185
298 Public Service Regulatory Board	8,172	(0)	8,172	740	7,432
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	-	2,273	178	2,095
312 Retirement Board of the Government of Puerto Rico	56,449	-	56,449	2,876	53,573
329 Office of Socioeconomic Development	5,747	-	5,747	471	5,276
Total - Secondary Component Units	\$ 309,317	\$ 1,139	\$ 310,456	\$ 8,961	\$ 301,495

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

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (80,000)	\$ 744,241	\$ -	\$ 744,241
25 Custody of the Department of the Treasury	2,580,079	50,000	2,630,079	166,989	2,463,090
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (30,000)	\$ 3,374,320	\$ 166,989	\$ 3,207,331

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 4,584	\$ 51,551
10 The General Court of Justice	411,657	-	411,657	26,103	385,554
100 Legislative Assembly of the Commonwealth	137,477	(206)	137,271	8,920	128,351
106 Public Housing Administration	5,864	0	5,864	232	5,632
176 University of Puerto Rico	560,898	-	560,898	45,573	515,325
193 Office of Government Ethics	10,149	(0)	10,149	818	9,331
200 Special Independent Prosecutor's Panel	3,588	-	3,588	291	3,297
208 Contributions to the Municipalities	51,840	15,000	66,840	4,320	62,520
220 Correctional Health	55,039	(0)	55,039	6,798	48,241
268 Puerto Rico Institute of Statistics	2,900	-	2,900	236	2,664
272 Office of the Inspector General	19,556	-	19,556	1,619	17,937
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	-	59,323
Total - Out of Scope Entities	\$ 1,374,426	\$ 14,794	\$ 1,389,220	\$ 99,493	\$ 1,289,727

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 37,368	\$ 6,850,073	\$ 404,582	\$ 6,445,491
Core Component Units	1,194,547	(23,301)	1,171,246	73,103	1,098,143
OMB and Hacienda Custodies	3,404,320	(30,000)	3,374,320	166,989	3,207,331
Out of Scope Entities	1,374,426	14,794	1,389,220	99,493	1,289,727
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 753,127	\$ 12,342,188

Notes:

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

Puerto Rico Department of Treasury

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

By Agency¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	-	1,255
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	-	4,790	96	4,694
24 Puerto Rico Department of Treasury	818,835	-	818,835	60,160	758,675
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	10	1,706
31 General Services Administration	5,655	-	5,655	88	5,567
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	-	6,832
40 Puerto Rico Police Bureau	18,899	-	18,899	-	18,899
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	-	15,460
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	227	-	227	-	227
49 Department of Transportation and Public Works	135,484	-	135,484	1,699	133,785
50 Department of Natural and Environmental Resources	47,246	-	47,246	190	47,056
55 Puerto Rico Department of Agriculture	3,558	-	3,558	63	3,495
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	1,768	312,804
68 Puerto Rico Labor Relations Board	487	-	487	15	472
69 Puerto Rico Department of Consumer Affairs	2,095	-	2,095	45	2,050
71 Department of Health	181,482	-	181,482	1,342	180,140
78 Department of Housing	27,929	-	27,929	-	27,929
81 Department of Education	10,039	-	10,039	86	9,953
87 Department of Recreation and Sports	22,347	-	22,347	20	22,327
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	-	6,659
126 Vocational Rehabilitation Administration	851	-	851	-	851
137 Department of Correction and Rehabilitation	23,925	-	23,925	-	23,925
155 State Historic Preservation Office of Puerto Rico	1,207	-	1,207	-	1,207
221 Medical Emergency Corps Bureau	8,415	-	8,415	115	8,300
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ -	\$ 1,660,312	\$ 65,695	\$ 1,594,617

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund
By Agency ¹
Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 75,578	\$ 513,454
79 Automobile Accidents Compensation Administration	98,087	-	98,087	6,562	91,525
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	6,129	139,613
119 Department of Economic Development & Commerce	55,554	-	55,554	1,494	54,060
162 Public Building Authority	151,067	-	151,067	37,638	113,429
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	84,265	-	84,265	4,727	79,538
180 Tourism Company	152,211	-	152,211	6,360	145,851
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	20,370	271,189
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	7,401	86,073
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	685	97,312
277 Agricultural Enterprises Development Administration	87,077	-	87,077	1,031	86,046
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	2,944	37,234
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	-	8,730
303 Convention Center of District Authority	58,477	-	58,477	6,782	51,695
Total - Core Component Units	\$ 1,953,450	\$ -	\$ 1,953,450	\$ 177,701	\$ 1,775,749

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 121	\$ 1,793
22 Office of The Commissioner of Insurance	11,933	-	11,933	481	11,452
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	615	14,454
82 Institute of Puerto Rican Culture	1,353	-	1,353	3	1,350
105 Industrial Commission	23,356	-	23,356	1,197	22,159
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	-	2,434
121 Government Board of the 911 Service	22,597	-	22,597	554	22,043
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	281	7,989
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	12	1,334
165 Land Authority of Puerto Rico	12,195	-	12,195	587	11,608
167 Integral Development of the "Península de Cantera"	257	-	257	4	253
177 Land Administration of Puerto Rico	9,987	-	9,987	358	9,629
186 Culebra Conservation and Development Authority	319	-	319	43	276
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	32	1,984
192 Fine Arts Center Corporation	2,768	-	2,768	109	2,659
195 Economic Development Bank of PR	14,999	-	14,999	101	14,898
196 Puerto Rico Public Broadcasting Corporation	142	-	142	-	142
198 Agricultural Insurance Corporation	3,416	-	3,416	405	3,011
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	172	4,393
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	172	13,740
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	-	-	-	63	(63)
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	-	2,215
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	1,429	57,509
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	-	289
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	503	31,596
310 Municipal Finance Corporation	404,665	-	404,665	-	404,665
311 Puerto Rico Gaming Commission	449,642	-	449,642	2,750	446,892
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,114,513	\$ -	\$ 1,114,513	\$ 9,991	\$ 1,104,522

Puerto Rico Department of Treasury

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

By Agency¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	665,362	-	665,362	181,827	483,535
Total - OMB and Hacienda Custodies	\$ 665,362	\$ -	\$ 665,362	\$ 181,827	\$ 483,535
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
10 The General Court of Justice	18,575	-	18,575	27	18,548
106 Public Housing Administration	16,598	-	16,598	-	16,598
Total - Out of Scope Entities	\$ 35,173	\$ -	\$ 35,173	\$ 27	\$ 35,146
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ -	\$ 1,660,312	\$ 65,695	\$ 1,594,617
Core Component Units	1,953,450	-	1,953,450	177,701	1,775,749
Secondary Component Units	1,114,513	-	1,114,513	9,991	1,104,522
OMB and Hacienda Custodies	665,362	-	665,362	181,827	483,535
Out of Scope Entities	35,173	-	35,173	27	35,146
Total	\$ 5,428,810	\$ -	\$ 5,428,810	\$ 435,240	\$ 4,993,570

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,549	\$ 100	6%
16 Office of Management and Budget	2,304	-	2,304	1,434	871	38%
18 Planning Board	-	1,847	1,847	931	916	50%
21 Emergency and Disaster Management Bureau	712	-	712	487	225	32%
23 Puerto Rico Department of State	1,812	(0)	1,812	561	1,251	69%
24 Puerto Rico Department of Treasury	86,186	-	86,186	69,812	16,374	19%
28 State Elections Commission	2,700	(0)	2,700	2,953	(253)	-9%
30 Human Resources Management & Transformation	1,005	0	1,005	732	273	27%
31 General Services Administration	2,530	-	2,530	997	1,534	61%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	71	-	71	36	35	49%
38 Puerto Rico Department of Justice	13,896	0	13,896	12,389	1,506	11%
40 Puerto Rico Police Bureau	73,320	-	73,320	70,335	2,985	4%
41 Special Investigations Bureau	505	-	505	410	95	19%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,973	576	7%
43 Puerto Rico National Guard	1,743	-	1,743	1,491	252	14%
45 Department of Public Safety	23,063	-	23,063	21,400	1,663	7%
49 Department of Transportation and Public Works	16,915	-	16,915	6,988	9,926	59%
50 Department of Natural and Environmental Resources	13,553	277	13,830	8,719	5,112	37%
55 Puerto Rico Department of Agriculture	3,539	-	3,539	2,250	1,289	36%
60 Office of the Citizen's Ombudsman	334	17	351	267	84	24%
62 Cooperative Development Commission of Puerto Rico	250	0	250	194	56	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	29,949	(0)	29,949	6,126	23,823	80%
68 Puerto Rico Labor Relations Board	130	-	130	113	17	13%
69 Puerto Rico Department of Consumer Affairs	1,384	(0)	1,384	1,390	(5)	0%
71 Department of Health	59,437	-	59,437	31,907	27,530	46%
78 Department of Housing	4,592	(0)	4,592	2,696	1,897	41%
81 Department of Education	254,535	-	254,535	134,633	119,902	47%
87 Department of Recreation and Sports	4,974	0	4,974	4,731	243	5%
95 Mental Health and Drug Addiction Services Administration	13,136	-	13,136	5,787	7,349	56%
96 Office of the Women's Advocate	445	25	470	233	237	50%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	346	26	7%
122 Secretariat of the Department of the Family	4,297	-	4,297	8,051	(3,754)	-87%
123 Family and Children Administration	19,683	0	19,683	7,006	12,678	64%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	889	572	39%
126 Vocational Rehabilitation Administration	2,473	0	2,473	1,117	1,356	55%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,310	3,485	40%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	38,671	(277)	38,393	43,865	(5,472)	-14%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	110	(4)	-4%
152 Elderly and Retired People Advocate Office	317	-	317	139	178	56%
153 Office for People with Disabilities	338	-	338	162	176	52%
155 State Historic Preservation Office of Puerto Rico	381	-	381	374	7	2%
221 Medical Emergency Corps Bureau	3,204	-	3,204	1,999	1,206	38%
231 Office for the Patient's Advocate	174	0	174	115	59	34%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	617	1,804	75%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	235	(0)	235	189	45	19%
281 Office of the Election Comptroller	244	(0)	244	204	39	16%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 3,114	\$ 708,609	\$ 470,277	\$ 238,332	34%

Puerto Rico Department of Treasury

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

By Agency¹

Jul FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 75,578	\$ (26,492)	-54%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	6,562	1,612	20%
90 Medical Services Administration of Puerto Rico	20,403	-	20,403	10,653	9,749	48%
119 Department of Economic Development & Commerce	8,420	(1,942)	6,478	3,112	3,366	52%
162 Public Building Authority	13,010	(0)	13,010	37,638	(24,629)	-189%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	7,022	-	7,022	4,727	2,295	33%
180 Tourism Company	12,684	-	12,684	6,360	6,324	50%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	77,660	16,180	17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	7,401	888	11%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	811	8,049	91%
277 Agricultural Enterprises Development Administration	13,384	(0)	13,384	2,514	10,870	81%
285 Puerto Rico Integrated Transit Authority	10,342	(0)	10,342	9,464	878	8%
295 Fiscal Agency & Financial Advisory Authority	3,946	(0)	3,946	1,541	2,405	61%
303 Convention Center of District Authority	4,873	-	4,873	6,782	(1,909)	-39%
Total - Core Component Units	\$ 262,333	\$ (1,942)	\$ 260,391	\$ 250,804	\$ 9,587	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 121	\$ 39	24%
22 Office of The Commissioner of Insurance	994	-	994	481	513	52%
29 Puerto Rico Federal Affairs Administration	269	-	269	230	39	14%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	615	640	51%
82 Institute of Puerto Rican Culture	1,746	-	1,746	712	1,034	59%
105 Industrial Commission	1,946	-	1,946	1,197	750	39%
109 Puerto Rico School of Plastic Arts	445	-	445	61	384	86%
121 Government Board of the 911 Service	1,883	-	1,883	554	1,329	71%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	281	408	59%
161 Puerto Rico Infrastructure Financing Authority	313	(0)	313	211	102	33%
165 Land Authority of Puerto Rico	1,016	-	1,016	587	429	42%
167 Integral Development of the "Península de Cantera"	72	(0)	72	35	37	51%
177 Land Administration of Puerto Rico	832	-	832	358	474	57%
186 Culebra Conservation and Development Authority	49	-	49	58	(10)	-20%
189 Institute of Forensic Science	2,089	(0)	2,089	161	1,928	92%
191 Musical Arts Corporation	877	0	877	789	88	10%
192 Fine Arts Center Corporation	586	0	586	432	154	26%
195 Economic Development Bank of PR	1,250	-	1,250	101	1,149	92%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	285	-	285	405	(120)	-42%
215 Puerto Rico Conservatory of Music Corporation	1,125	0	1,125	708	417	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	172	987	85%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	-	301	126	174	58%
265 Roosevelt Roads	-	95	95	96	(1)	-1%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	331	9,112	96%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	241	2,147	90%
286 Authority of the Port of Ponce	242	0	242	23	219	91%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	-	6,805	2,231	4,574	67%
293 Center for Diabetes Research, Education, and Medical Services	127	-	127	53	74	58%
298 Public Service Regulatory Board	3,356	(0)	3,356	1,243	2,113	63%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	-	37,660	2,928	34,732	92%
312 Retirement Board of the Government of Puerto Rico	4,987	-	4,987	2,876	2,111	42%
329 Office of Socioeconomic Development	479	-	479	471	8	2%
Total - Secondary Component Units	\$ 118,653	\$ 95	\$ 118,747	\$ 18,951	\$ 99,796	84%

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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 %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ -	\$ 62,020	100%
194,088	4,167	198,254	348,816	(150,561)	-76%
\$ 262,775	\$ (2,500)	\$ 260,275	\$ 348,816	\$ (88,541)	-34%

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	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	-	\$ 4,678	\$ 4,584	\$ 94	2%
35,853	-	35,853	26,130	9,723	27%
11,456	(17)	11,439	8,920	2,519	22%
1,872	0	1,872	232	1,640	88%
-	-	-	-	-	-
-	-	-	-	-	-
46,742	-	46,742	45,573	1,169	3%
846	(0)	846	818	28	3%
299	-	299	291	8	3%
-	-	-	-	-	-
4,320	1,250	5,570	4,320	1,250	22%
-	-	-	-	-	-
4,587	(0)	4,587	6,798	(2,211)	-48%
242	-	242	236	6	3%
1,630	-	1,630	1,619	10	1%
-	-	-	-	-	-
4,944	-	4,944	-	4,944	100%
\$ 117,467	\$ 1,233	\$ 118,699	\$ 99,520	\$ 19,179	16%

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 %
\$ 705,495	\$ 3,114	\$ 708,609	\$ 470,277	\$ 238,332	34%
262,333	(1,942)	260,391	250,804	9,587	4%
118,653	95	118,747	18,951	99,796	84%
262,775	(2,500)	260,275	348,816	(88,541)	-34%
117,467	1,233	118,699	99,520	19,179	16%
\$ 1,466,722	\$ 0	\$ 1,466,722	\$ 1,188,368	\$ 278,354	19%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,549	\$ 100	6%
16 Office of Management and Budget	2,200	-	2,200	1,434	766	35%
18 Planning Board	-	1,847	1,847	931	916	50%
21 Emergency and Disaster Management Bureau	683	-	683	487	196	29%
23 Puerto Rico Department of State	1,413	(0)	1,413	464	949	67%
24 Puerto Rico Department of Treasury	17,950	-	17,950	9,652	8,298	46%
28 State Elections Commission	2,700	(0)	2,700	2,953	(253)	-9%
30 Human Resources Management & Transformation	862	0	862	723	139	16%
31 General Services Administration	2,059	-	2,059	909	1,150	56%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	71	-	71	36	35	49%
38 Puerto Rico Department of Justice	13,326	0	13,326	12,389	937	7%
40 Puerto Rico Police Bureau	71,745	-	71,745	70,335	1,410	2%
41 Special Investigations Bureau	505	-	505	410	95	19%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,973	(712)	-10%
43 Puerto Rico National Guard	1,743	-	1,743	1,491	252	14%
45 Department of Public Safety	23,044	-	23,044	21,400	1,645	7%
49 Department of Transportation and Public Works	5,624	-	5,624	5,289	335	6%
50 Department of Natural and Environmental Resources	9,616	277	9,893	8,529	1,364	14%
55 Puerto Rico Department of Agriculture	3,243	-	3,243	2,187	1,056	33%
60 Office of the Citizen's Ombudsman	334	17	351	267	84	24%
62 Cooperative Development Commission of Puerto Rico	250	0	250	194	56	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	3,734	(0)	3,734	4,358	(623)	-17%
68 Puerto Rico Labor Relations Board	89	-	89	98	(9)	-10%
69 Puerto Rico Department of Consumer Affairs	1,210	(0)	1,210	1,345	(135)	-11%
71 Department of Health	44,314	-	44,314	30,566	13,748	31%
78 Department of Housing	2,265	(0)	2,265	2,696	(431)	-19%
81 Department of Education	253,699	-	253,699	134,548	119,151	47%
87 Department of Recreation and Sports	3,112	0	3,112	4,711	(1,599)	-51%
95 Mental Health and Drug Addiction Services Administration	12,581	-	12,581	5,787	6,794	54%
96 Office of the Women's Advocate	445	25	470	233	237	50%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	346	26	7%
122 Secretariat of the Department of the Family	4,297	-	4,297	8,051	(3,754)	-87%
123 Family and Children Administration	19,683	0	19,683	7,006	12,678	64%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	889	572	39%
126 Vocational Rehabilitation Administration	2,402	0	2,402	1,117	1,285	53%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,310	3,485	40%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,677	(277)	36,400	43,865	(7,466)	-21%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	110	(4)	-4%
152 Elderly and Retired People Advocate Office	317	-	317	139	178	56%
153 Office for People with Disabilities	338	-	338	162	176	52%
155 State Historic Preservation Office of Puerto Rico	280	-	280	374	(94)	-34%
221 Medical Emergency Corps Bureau	2,503	-	2,503	1,884	619	25%
231 Office for the Patient's Advocate	174	0	174	115	59	34%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	617	1,804	75%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	235	(0)	235	189	45	19%
281 Office of the Election Comptroller	244	(0)	244	204	39	16%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 3,114	\$ 570,250	\$ 404,582	\$ 165,668	29%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	-	8,257	4,524	3,733	45%
119 Department of Economic Development & Commerce	3,791	(1,942)	1,849	1,618	231	12%
162 Public Building Authority	421	(0)	421	-	421	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	57,290	12,252	18%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	126	568	82%
277 Agricultural Enterprises Development Administration	6,128	(0)	6,128	1,483	4,645	76%
285 Puerto Rico Integrated Transit Authority	6,994	(0)	6,994	6,520	474	7%
295 Fiscal Agency & Financial Advisory Authority	3,219	(0)	3,219	1,541	1,677	52%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 99,546	\$ (1,942)	\$ 97,604	\$ 73,103	\$ 24,501	25%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	230	39	14%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	-	1,633	709	924	57%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	-	242	61	182	75%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	(0)	200	199	2	1%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	31	19	38%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	15	7	31%
189 Institute of Forensic Science	2,045	(0)	2,045	161	1,884	92%
191 Musical Arts Corporation	709	0	709	757	(48)	-7%
192 Fine Arts Center Corporation	355	0	355	323	32	9%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	0	745	536	209	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	-	301	126	174	58%
265 Roosevelt Roads	-	95	95	33	62	65%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	331	8,288	96%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	241	2,147	90%
286 Authority of the Port of Ponce	58	0	58	23	35	60%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	-	1,893	802	1,091	58%
293 Center for Diabetes Research, Education, and Medical Services	103	-	103	53	50	49%
298 Public Service Regulatory Board	681	(0)	681	740	(59)	-9%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	-	189	178	11	6%
312 Retirement Board of the Government of Puerto Rico	4,704	-	4,704	2,876	1,828	39%
329 Office of Socioeconomic Development	479	-	479	471	8	2%
Total - Secondary Component Units	\$ 25,776	\$ 95	\$ 25,871	\$ 8,961	\$ 16,911	65%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Jul 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 %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ -	\$ 62,020	100%
138,641	4,167	142,808	166,989	(24,181)	-17%
\$ 207,328	\$ (2,500)	\$ 204,828	\$ 166,989	\$ 37,839	18%

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	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	-	\$ 4,678	\$ 4,584	\$ 94	2%
34,305	-	34,305	26,103	8,202	24%
11,456	(17)	11,439	8,920	2,519	22%
489	0	489	232	257	53%
-	-	-	-	-	-
-	-	-	-	-	-
46,742	-	46,742	45,573	1,169	3%
846	(0)	846	818	28	3%
299	-	299	291	8	3%
-	-	-	-	-	-
4,320	1,250	5,570	4,320	1,250	22%
-	-	-	-	-	-
4,587	(0)	4,587	6,798	(2,211)	-48%
242	-	242	236	6	3%
1,630	-	1,630	1,619	10	1%
-	-	-	-	-	-
4,944	-	4,944	-	4,944	100%
\$ 114,536	\$ 1,233	\$ 115,768	\$ 99,493	\$ 16,275	14%

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 %
\$ 567,136	\$ 3,114	\$ 570,250	\$ 404,582	\$ 165,668	29%
99,546	(1,942)	97,604	73,103	24,501	25%
25,776	95	25,871	8,961	16,911	65%
207,328	(2,500)	204,828	166,989	37,839	18%
114,536	1,233	115,768	99,493	16,275	14%
\$ 1,014,321	\$ 0	\$ 1,014,321	\$ 753,127	\$ 261,193	26%

Notes:

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

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

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

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5									
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
16 Office of Management and Budget	43	62	-	105	-	105	-	105	100%
18 Planning Board	-	-	-	-	-	-	-	-	-
21 Emergency and Disaster Management Bureau	-	29	-	29	-	29	-	29	100%
23 Puerto Rico Department of State	200	200	-	399	-	399	96	303	76%
24 Puerto Rico Department of Treasury	807	67,429	-	68,236	-	68,236	60,160	8,077	12%
28 State Elections Commission	-	-	-	-	-	-	-	-	-
30 Human Resources Management & Transformation	72	71	-	143	-	143	10	133	93%
31 General Services Administration	115	357	-	471	-	471	88	384	81%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-	-	-	-	-
38 Puerto Rico Department of Justice	106	463	-	569	-	569	-	569	100%
40 Puerto Rico Police Bureau	694	881	-	1,575	-	1,575	-	1,575	100%
41 Special Investigations Bureau	-	-	-	-	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	1,259	30	-	1,288	-	1,288	-	1,288	100%
43 Puerto Rico National Guard	-	-	-	-	-	-	-	-	-
45 Department of Public Safety	16	3	-	19	-	19	-	19	100%
49 Department of Transportation and Public Works	2,151	8,968	172	11,290	-	11,290	1,699	9,591	85%
50 Department of Natural and Environmental Resources	684	3,253	-	3,937	-	3,937	190	3,747	95%
55 Puerto Rico Department of Agriculture	213	84	-	297	-	297	63	233	79%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	2,775	23,009	431	26,214	-	26,214	1,768	24,447	93%
68 Puerto Rico Labor Relations Board	14	27	-	41	-	41	15	26	64%
69 Puerto Rico Department of Consumer Affairs	50	124	-	175	-	175	45	130	74%
71 Department of Health	1,182	13,820	122	15,124	-	15,124	1,342	13,782	91%
78 Department of Housing	86	2,152	90	2,327	-	2,327	-	2,327	100%
81 Department of Education	95	742	-	837	-	837	86	751	90%
87 Department of Recreation and Sports	-	1,862	-	1,862	-	1,862	20	1,842	99%
95 Mental Health and Drug Addiction Services Administration	0	555	-	555	-	555	-	555	100%
126 Vocational Rehabilitation Administration	42	29	-	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	-	1,994	-	1,994	100%
155 State Historic Preservation Office of Puerto Rico	-	101	-	101	-	101	-	101	100%
221 Medical Emergency Corps Bureau	167	534	-	701	-	701	115	587	84%
Total - Entities Operating in PRIFAS 7.5	\$ 10,769	\$ 126,776	\$ 814	\$ 138,359	\$ -	\$ 138,359	\$ 65,695	\$ 72,665	53%

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

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units									
70 State Insurance Fund Corporation	\$ 15,811	\$ 24,193	\$ 9,082	\$ 49,086	\$ -	\$ 49,086	\$ 75,578	\$ (26,492)	-54%
79 Automobile Accidents Compensation Administration	2,414	4,691	1,068	8,174	-	8,174	6,562	1,612	20%
90 Medical Services Administration of Puerto Rico	7,264	4,716	166	12,145	-	12,145	6,129	6,016	50%
119 Department of Economic Development & Commerce	2,237	1,944	449	4,630	-	4,630	1,494	3,135	68%
162 Public Building Authority	5,768	4,830	1,991	12,589	-	12,589	37,638	(25,049)	-199%
168 Puerto Rico Ports Authority	1,525	3,391	2,106	7,022	-	7,022	4,727	2,295	33%
180 Tourism Company	1,014	11,175	495	12,684	-	12,684	6,360	6,324	50%
187 Puerto Rico Health Insurance Administration	-	24,297	-	24,297	-	24,297	20,370	3,927	16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,724	4,912	153	7,790	-	7,790	7,401	388	5%
235 Puerto Rico Housing Finance Corporation	997	7,155	14	8,166	-	8,166	685	7,481	92%
277 Agricultural Enterprises Development Administration	803	6,140	313	7,256	-	7,256	1,031	6,225	86%
285 Puerto Rico Integrated Transit Authority	2,142	1,206	-	3,348	-	3,348	2,944	404	12%
295 Fiscal Agency & Financial Advisory Authority	-	728	-	728	-	728	-	728	100%
303 Convention Center of District Authority	114	4,759	-	4,873	-	4,873	6,782	(1,909)	-39%
Total - Core Component Units	\$ 42,814	\$ 104,136	\$ 15,838	\$ 162,788	\$ -	\$ 162,788	\$ 177,701	\$ (14,913)	-9%
Secondary Component Units									
11 Puerto Rico Traffic Safety Commission	\$ 119	\$ 19	\$ 22	\$ 160	\$ -	\$ 160	\$ 121	\$ 39	24%
22 Office of The Commissioner of Insurance	560	325	110	994	-	994	481	513	52%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	765	297	194	1,256	-	1,256	615	640	51%
82 Institute of Puerto Rican Culture	-	113	-	113	-	113	3	110	97%
105 Industrial Commission	1,019	503	425	1,946	-	1,946	1,197	750	39%
109 Puerto Rico School of Plastic Arts	39	164	-	203	-	203	-	203	100%
121 Government Board of the 911 Service	903	957	23	1,883	-	1,883	554	1,329	71%
138 Institutional Trust of the National Guard of Puerto Rico	62	624	4	689	-	689	281	408	59%
161 Puerto Rico Infrastructure Financing Authority	-	112	-	112	-	112	12	100	89%
165 Land Authority of Puerto Rico	493	217	306	1,016	-	1,016	587	429	42%
167 Integral Development of the "Península de Cantera"	6	16	-	21	-	21	4	17	81%
177 Land Administration of Puerto Rico	364	264	204	832	-	832	358	474	57%
186 Culebra Conservation and Development Authority	18	8	-	27	-	27	43	(16)	-62%
189 Institute of Forensic Science	-	44	-	44	-	44	-	44	100%
191 Musical Arts Corporation	49	119	-	168	-	168	32	136	81%
192 Fine Arts Center Corporation	98	133	-	231	-	231	109	122	53%
195 Economic Development Bank of PR	690	406	155	1,250	-	1,250	101	1,149	92%
196 Puerto Rico Public Broadcasting Corporation	-	12	-	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	131	138	15	285	-	285	405	(120)	-42%
215 Puerto Rico Conservatory of Music Corporation	210	155	16	380	-	380	172	208	55%
236 Innovation Fund for Agricultural Development of Puerto Rico	118	1,035	7	1,159	-	1,159	172	987	85%
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-	-	-	-
265 Roosevelt Roads	-	-	-	-	-	-	63	(63)	-
271 Puerto Rico Technology and Innovation Services	-	825	-	825	-	825	-	825	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-	-	-	-
286 Authority of the Port of Ponce	159	26	-	185	-	185	-	185	100%
288 University of Puerto Rico Comprehensive Cancer Center	1,183	3,728	-	4,912	-	4,912	1,429	3,483	71%
293 Center for Diabetes Research, Education, and Medical Services	-	24	-	24	-	24	-	24	100%
298 Public Service Regulatory Board	900	1,720	55	2,675	-	2,675	503	2,172	81%
299 COFINA	-	-	-	-	-	-	-	-	-
310 Municipal Finance Corporation	54	33,668	-	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	1,183	36,287	-	37,470	-	37,470	2,750	34,720	93%
312 Retirement Board of the Government of Puerto Rico	-	283	-	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-	-	-	-
Total - Secondary Component Units	\$ 9,121	\$ 82,221	\$ 1,534	\$ 92,876	\$ -	\$ 92,876	\$ 9,991	\$ 82,885	89%

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

(figures in \$000s)

	Payroll	Opex	Paygo	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies									
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	-	28,957	26,490	55,447	-	55,447	181,827	(126,380)	-228%
Total - OMB and Hacienda Custodies	\$ -	\$ 28,957	\$ 26,490	\$ 55,447	\$ -	\$ 55,447	\$ 181,827	\$ (126,380)	-228%
Out of Scope Entities									
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	356	1,192	-	1,548	-	1,548	27	1,521	98%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	-	-	-	
106 Public Housing Administration	36	1,347	-	1,383	-	1,383	-	1,383	100%
Total - Out of Scope Entities	\$ 392	\$ 2,539	\$ -	\$ 2,931	\$ -	\$ 2,931	\$ 27	\$ 2,904	99%
Recap									
Entities Operating in PRIFAS 7.5	\$ 10,769	\$ 126,776	\$ 814	\$ 138,359	\$ -	\$ 138,359	\$ 65,695	\$ 72,665	53%
Core Component Units	42,814	104,136	15,838	162,788	-	162,788	177,701	(14,913)	-9%
Secondary Component Units	9,121	82,221	1,534	92,876	-	92,876	9,991	82,885	89%
OMB and Hacienda Custodies	-	28,957	26,490	55,447	-	55,447	181,827	(126,380)	-228%
Out of Scope Entities	392	2,539	-	2,931	-	2,931	27	2,904	99%
Total	\$ 63,096	\$ 344,629	\$ 44,676	\$ 452,401	\$ -	\$ 452,401	\$ 435,240	\$ 17,161	4%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: July-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,549	\$ 100	6%
16 Office of Management and Budget	2,304	-	2,304	1,434	871	38%
18 Planning Board	-	1,847	1,847	931	916	50%
21 Emergency and Disaster Management Bureau	712	-	712	487	225	32%
23 Puerto Rico Department of State	1,812	(0)	1,812	561	1,251	69%
24 Puerto Rico Department of Treasury	86,186	-	86,186	69,812	16,374	19%
28 State Elections Commission	2,700	(0)	2,700	2,953	(253)	-9%
30 Human Resources Management & Transformation	1,005	0	1,005	732	273	27%
31 General Services Administration	2,530	-	2,530	997	1,534	61%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	71	-	71	36	35	49%
38 Puerto Rico Department of Justice	13,896	0	13,896	12,389	1,506	11%
40 Puerto Rico Police Bureau	73,320	-	73,320	70,335	2,985	4%
41 Special Investigations Bureau	505	-	505	410	95	19%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,973	576	7%
43 Puerto Rico National Guard	1,743	-	1,743	1,491	252	14%
45 Department of Public Safety	23,063	-	23,063	21,400	1,663	7%
49 Department of Transportation and Public Works	16,915	-	16,915	6,988	9,926	59%
50 Department of Natural and Environmental Resources	13,553	277	13,830	8,719	5,112	37%
55 Puerto Rico Department of Agriculture	3,539	-	3,539	2,250	1,289	36%
60 Office of the Citizen's Ombudsman	334	17	351	267	84	24%
62 Cooperative Development Commission of Puerto Rico	250	0	250	194	56	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	29,949	(0)	29,949	6,126	23,823	80%
68 Puerto Rico Labor Relations Board	130	-	130	113	17	13%
69 Puerto Rico Department of Consumer Affairs	1,384	(0)	1,384	1,390	(5)	0%
71 Department of Health	59,437	-	59,437	31,907	27,530	46%
78 Department of Housing	4,592	(0)	4,592	2,696	1,897	41%
81 Department of Education	254,535	-	254,535	134,633	119,902	47%
87 Department of Recreation and Sports	4,974	0	4,974	4,731	243	5%
95 Mental Health and Drug Addiction Services Administration	13,136	-	13,136	5,787	7,349	56%
96 Office of the Women's Advocate	445	25	470	233	237	50%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	346	26	7%
122 Secretariat of the Department of the Family	4,297	-	4,297	8,051	(3,754)	-87%
123 Family and Children Administration	19,683	0	19,683	7,006	12,678	64%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	889	572	39%
126 Vocational Rehabilitation Administration	2,473	0	2,473	1,117	1,356	55%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,310	3,485	40%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	38,671	(277)	38,393	43,865	(5,472)	-14%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	110	(4)	-4%
152 Elderly and Retired People Advocate Office	317	-	317	139	178	56%
153 Office for People with Disabilities	338	-	338	162	176	52%
155 State Historic Preservation Office of Puerto Rico	381	-	381	374	7	2%
221 Medical Emergency Corps Bureau	3,204	-	3,204	1,999	1,206	38%
231 Office for the Patient's Advocate	174	0	174	115	59	34%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	617	1,804	75%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	235	(0)	235	189	45	19%
281 Office of the Election Comptroller	244	(0)	244	204	39	16%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 3,114	\$ 708,609	\$ 470,277	\$ 238,332	34%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: July-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 75,578	\$ (26,492)	-54%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	6,562	1,612	20%
90 Medical Services Administration of Puerto Rico	20,403	-	20,403	10,653	9,749	48%
119 Department of Economic Development & Commerce	8,420	(1,942)	6,478	3,112	3,366	52%
162 Public Building Authority	13,010	(0)	13,010	37,638	(24,629)	-189%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	7,022	-	7,022	4,727	2,295	33%
180 Tourism Company	12,684	-	12,684	6,360	6,324	50%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	77,660	16,180	17%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	7,401	888	11%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	811	8,049	91%
277 Agricultural Enterprises Development Administration	13,384	(0)	13,384	2,514	10,870	81%
285 Puerto Rico Integrated Transit Authority	10,342	(0)	10,342	9,464	878	8%
295 Fiscal Agency & Financial Advisory Authority	3,946	(0)	3,946	1,541	2,405	61%
303 Convention Center of District Authority	4,873	-	4,873	6,782	(1,909)	-39%
Total - Core Component Units	\$ 262,333	\$ (1,942)	\$ 260,391	\$ 250,804	\$ 9,587	4%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 121	\$ 39	24%
22 Office of The Commissioner of Insurance	994	-	994	481	513	52%
29 Puerto Rico Federal Affairs Administration	269	-	269	230	39	14%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	615	640	51%
82 Institute of Puerto Rican Culture	1,746	-	1,746	712	1,034	59%
105 Industrial Commission	1,946	-	1,946	1,197	750	39%
109 Puerto Rico School of Plastic Arts	445	-	445	61	384	86%
121 Government Board of the 911 Service	1,883	-	1,883	554	1,329	71%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	281	408	59%
161 Puerto Rico Infrastructure Financing Authority	313	(0)	313	211	102	33%
165 Land Authority of Puerto Rico	1,016	-	1,016	587	429	42%
167 Integral Development of the "Península de Cantera"	72	(0)	72	35	37	51%
177 Land Administration of Puerto Rico	832	-	832	358	474	57%
186 Culebra Conservation and Development Authority	49	-	49	58	(10)	-20%
189 Institute of Forensic Science	2,089	(0)	2,089	161	1,928	92%
191 Musical Arts Corporation	877	0	877	789	88	10%
192 Fine Arts Center Corporation	586	0	586	432	154	26%
195 Economic Development Bank of PR	1,250	-	1,250	101	1,149	92%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	285	-	285	405	(120)	-42%
215 Puerto Rico Conservatory of Music Corporation	1,125	0	1,125	708	417	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	172	987	85%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	-	301	126	174	58%
265 Roosevelt Roads	-	95	95	96	(1)	-1%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	331	9,112	96%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	241	2,147	90%
286 Authority of the Port of Ponce	242	0	242	23	219	91%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	-	6,805	2,231	4,574	67%
293 Center for Diabetes Research, Education, and Medical Services	127	-	127	53	74	58%
298 Public Service Regulatory Board	3,356	(0)	3,356	1,243	2,113	63%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	-	37,660	2,928	34,732	92%
312 Retirement Board of the Government of Puerto Rico	4,987	-	4,987	2,876	2,111	42%
329 Office of Socioeconomic Development	479	-	479	471	8	2%
Total - Secondary Component Units	\$ 118,653	\$ 95	\$ 118,747	\$ 18,951	\$ 99,796	84%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: July-25

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ -	\$ 62,020	100%
244,568	4,167	198,254	348,816	(150,561)	-76%
\$ 313,255	\$ (2,500)	\$ 260,275	\$ 348,816	\$ (88,541)	-34%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

113 CRIM

166 Industrial Development Company

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

209 Contributions to Political Parties

208 Contributions to the Municipalities

212 COSSEC

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	\$ -	\$ 4,678	\$ 4,584	\$ 94	2%
35,853	-	35,853	26,130	9,723	27%
11,456	(17)	11,439	8,920	2,519	22%
1,872	0	1,872	232	1,640	88%
-	-	-	-	-	-
46,742	-	46,742	45,573	1,169	3%
846	(0)	846	818	28	3%
299	-	299	291	8	3%
-	-	-	-	-	-
4,320	1,250	5,570	4,320	1,250	22%
4,587	(0)	4,587	6,798	(2,211)	-48%
242	-	242	236	6	3%
1,630	-	1,630	1,619	10	1%
-	-	-	-	-	-
4,944	-	4,944	-	4,944	100%
\$ 117,467	\$ 1,233	\$ 118,699	\$ 99,520	\$ 19,179	16%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 705,495	\$ 3,114	\$ 708,609	\$ 470,277	\$ 238,332	34%
262,333	(1,942)	260,391	250,804	9,587	4%
118,653	95	118,747	18,951	99,796	84%
262,775	(2,500)	260,275	348,816	(88,541)	-34%
117,467	1,233	118,699	99,520	19,179	16%
\$ 1,466,722	\$ 0	\$ 1,466,722	\$ 1,188,368	\$ 278,354	19%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,549	\$ 100	6%
16 Office of Management and Budget	2,200	-	2,200	1,434	766	35%
18 Planning Board	-	1,847	1,847	931	916	50%
21 Emergency and Disaster Management Bureau	683	-	683	487	196	29%
23 Puerto Rico Department of State	1,413	(0)	1,413	464	949	67%
24 Puerto Rico Department of Treasury	17,950	-	17,950	9,652	8,298	46%
28 State Elections Commission	2,700	(0)	2,700	2,953	(253)	-9%
30 Human Resources Management & Transformation	862	0	862	723	139	16%
31 General Services Administration	2,059	-	2,059	909	1,150	56%
34 Commission of Investigation, Processing and Appeals	44	0	44	39	5	12%
37 Civil Rights Commission	71	-	71	36	35	49%
38 Puerto Rico Department of Justice	13,326	0	13,326	12,389	937	7%
40 Puerto Rico Police Bureau	71,745	-	71,745	70,335	1,410	2%
41 Special Investigations Bureau	505	-	505	410	95	19%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,973	(712)	-10%
43 Puerto Rico National Guard	1,743	-	1,743	1,491	252	14%
45 Department of Public Safety	23,044	-	23,044	21,400	1,645	7%
49 Department of Transportation and Public Works	5,624	-	5,624	5,289	335	6%
50 Department of Natural and Environmental Resources	9,616	277	9,893	8,529	1,364	14%
55 Puerto Rico Department of Agriculture	3,243	-	3,243	2,187	1,056	33%
60 Office of the Citizen's Ombudsman	334	17	351	267	84	24%
62 Cooperative Development Commission of Puerto Rico	250	0	250	194	56	22%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	3,734	(0)	3,734	4,358	(623)	-17%
68 Puerto Rico Labor Relations Board	89	-	89	98	(9)	-10%
69 Puerto Rico Department of Consumer Affairs	1,210	(0)	1,210	1,345	(135)	-11%
71 Department of Health	44,314	-	44,314	30,566	13,748	31%
78 Department of Housing	2,265	(0)	2,265	2,696	(431)	-19%
81 Department of Education	253,699	-	253,699	134,548	119,151	47%
87 Department of Recreation and Sports	3,112	0	3,112	4,711	(1,599)	-51%
95 Mental Health and Drug Addiction Services Administration	12,581	-	12,581	5,787	6,794	54%
96 Office of the Women's Advocate	445	25	470	233	237	50%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	346	26	7%
122 Secretariat of the Department of the Family	4,297	-	4,297	8,051	(3,754)	-87%
123 Family and Children Administration	19,683	0	19,683	7,006	12,678	64%
124 Child Support Administration (ASUME)	1,486	(25)	1,461	889	572	39%
126 Vocational Rehabilitation Administration	2,402	0	2,402	1,117	1,285	53%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	5,310	3,485	40%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	36,677	(277)	36,400	43,865	(7,466)	-21%
139 Parole Board	285	(0)	285	223	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	110	(4)	-4%
152 Elderly and Retired People Advocate Office	317	-	317	139	178	56%
153 Office for People with Disabilities	338	-	338	162	176	52%
155 State Historic Preservation Office of Puerto Rico	280	-	280	374	(94)	-34%
221 Medical Emergency Corps Bureau	2,503	-	2,503	1,884	619	25%
231 Office for the Patient's Advocate	174	0	174	115	59	34%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	617	1,804	75%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	235	(0)	235	189	45	19%
281 Office of the Election Comptroller	244	(0)	244	204	39	16%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 3,114	\$ 570,250	\$ 404,582	\$ 165,668	29%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	-	8,257	4,524	3,733	45%
119 Department of Economic Development & Commerce	3,791	(1,942)	1,849	1,618	231	12%
162 Public Building Authority	421	(0)	421	-	421	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	57,290	12,252	18%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	126	568	82%
277 Agricultural Enterprises Development Administration	6,128	(0)	6,128	1,483	4,645	76%
285 Puerto Rico Integrated Transit Authority	6,994	(0)	6,994	6,520	474	7%
295 Fiscal Agency & Financial Advisory Authority	3,219	(0)	3,219	1,541	1,677	52%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 99,546	\$ (1,942)	\$ 97,604	\$ 73,103	\$ 24,501	25%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	230	39	14%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	-	1,633	709	924	57%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	-	242	61	182	75%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	(0)	200	199	2	1%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	31	19	38%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	15	7	31%
189 Institute of Forensic Science	2,045	(0)	2,045	161	1,884	92%
191 Musical Arts Corporation	709	0	709	757	(48)	-7%
192 Fine Arts Center Corporation	355	0	355	323	32	9%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	0	745	536	209	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	66	26	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	-	301	126	174	58%
265 Roosevelt Roads	-	95	95	33	62	65%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	331	8,288	96%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	241	2,147	90%
286 Authority of the Port of Ponce	58	0	58	23	35	60%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	-	1,893	802	1,091	58%
293 Center for Diabetes Research, Education, and Medical Services	103	-	103	53	50	49%
298 Public Service Regulatory Board	681	(0)	681	740	(59)	-9%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	-	189	178	11	6%
312 Retirement Board of the Government of Puerto Rico	4,704	-	4,704	2,876	1,828	39%
329 Office of Socioeconomic Development	479	-	479	471	8	2%
Total - Secondary Component Units	\$ 25,776	\$ 95	\$ 25,871	\$ 8,961	\$ 16,911	65%

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

(figures in \$000s)

OMB and Hacienda Custodies

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

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (6,667)	\$ 62,020	\$ -	\$ 62,020	100%
138,641	4,167	142,808	166,989	(24,181)	-17%
\$ 207,328	\$ (2,500)	\$ 204,828	\$ 166,989	\$ 37,839	18%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	\$ -	\$ 4,678	\$ 4,584	\$ 94	2%
34305	0	34305	26103	8202	0
11456	-17	11439	8920	2519	0
489	0	489	232	257	1
0	0	0	0	0	
46742	0	46742	45573	1169	0
846	0	846	818	28	0
299	0	299	291	8	0
0	0	0	0	0	
4320	1250	5570	4320	1250	0
4587	0	4587	6798	-2211	0
242	0	242	236	6	0
1630	0	1630	1619	10	0
0	0	0	0	0	
4944	0	4944	0	4944	1
\$ 114,536	\$ 1,233	\$ 115,768	\$ 99,493	\$ 16,275	14%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 567,136	\$ 3,114	\$ 570,250	\$ 404,582	\$ 165,668	29%
99,546	(1,942)	97,604	73,103	24,501	25%
25,776	95	25,871	8,961	16,911	65%
207,328	(2,500)	204,828	166,989	37,839	18%
114,536	1,233	115,768	99,493	16,275	14%
\$ 1,014,321	\$ 0	\$ 1,014,321	\$ 753,127	\$ 261,193	26%

Notes:

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

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: July-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	-	105	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	-	399	96	303	76%
24 Puerto Rico Department of Treasury	68,236	-	68,236	60,160	8,077	12%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	10	133	93%
31 General Services Administration	471	-	471	88	384	81%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	-	569	100%
40 Puerto Rico Police Bureau	1,575	-	1,575	-	1,575	100%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	-	1,288	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	-	11,290	1,699	9,591	85%
50 Department of Natural and Environmental Resources	3,937	-	3,937	190	3,747	95%
55 Puerto Rico Department of Agriculture	297	-	297	63	233	79%
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	1,768	24,447	93%
68 Puerto Rico Labor Relations Board	41	-	41	15	26	64%
69 Puerto Rico Department of Consumer Affairs	175	-	175	45	130	74%
71 Department of Health	15,124	-	15,124	1,342	13,782	91%
78 Department of Housing	2,327	-	2,327	-	2,327	100%
81 Department of Education	837	-	837	86	751	90%
87 Department of Recreation and Sports	1,862	-	1,862	20	1,842	99%
95 Mental Health and Drug Addiction Services Administration	555	-	555	-	555	100%
126 Vocational Rehabilitation Administration	71	-	71	-	71	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,994	-	1,994	-	1,994	100%
155 State Historic Preservation Office of Puerto Rico	101	-	101	-	101	100%
221 Medical Emergency Corps Bureau	701	-	701	115	587	84%
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ -	\$ 138,359	\$ 65,695	\$ 72,665	53%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: July-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 75,578	\$ (26,492)	-54%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	6,562	1,612	20%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	6,129	6,016	50%
119 Department of Economic Development & Commerce	4,630	-	4,630	1,494	3,135	68%
162 Public Building Authority	12,589	-	12,589	37,638	(25,049)	-199%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	7,022	-	7,022	4,727	2,295	33%
180 Tourism Company	12,684	-	12,684	6,360	6,324	50%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	20,370	3,927	16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	7,401	388	5%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	685	7,481	92%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	1,031	6,225	86%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	2,944	404	12%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	-	728	100%
303 Convention Center of District Authority	4,873	-	4,873	6,782	(1,909)	-39%
Total - Core Component Units	\$ 162,788	\$ -	\$ 162,788	\$ 177,701	\$ (14,913)	-9%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 121	\$ 39	24%
22 Office of The Commissioner of Insurance	994	-	994	481	513	52%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	615	640	51%
82 Institute of Puerto Rican Culture	113	-	113	3	110	97%
105 Industrial Commission	1,946	-	1,946	1,197	750	39%
109 Puerto Rico School of Plastic Arts	203	-	203	-	203	100%
121 Government Board of the 911 Service	1,883	-	1,883	554	1,329	71%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	281	408	59%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	12	100	89%
165 Land Authority of Puerto Rico	1,016	-	1,016	587	429	42%
167 Integral Development of the "Peninsula de Cantera"	21	-	21	4	17	81%
177 Land Administration of Puerto Rico	832	-	832	358	474	57%
186 Culebra Conservation and Development Authority	27	-	27	43	(16)	-62%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	32	136	81%
192 Fine Arts Center Corporation	231	-	231	109	122	53%
195 Economic Development Bank of PR	1,250	-	1,250	101	1,149	92%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	285	-	285	405	(120)	-42%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	172	208	55%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	172	987	85%
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	-	185	100%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	1,429	3,483	71%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	-	24	100%
298 Public Service Regulatory Board	2,675	-	2,675	503	2,172	81%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	-	37,470	2,750	34,720	93%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 92,876	\$ -	\$ 92,876	\$ 9,991	\$ 82,885	89%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: July-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	55,447	-	55,447	181,827	(126,380)	-228%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ -	\$ 55,447	\$ 181,827	\$ (126,380)	-228%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	-	-	-	-	-	
10 The General Court of Justice	1,547.92	-	1,547.92	26.91	1,521.00	0.98
106 Public Housing Administration	1,383.17	-	1,383.17	-	1,383.17	1.00
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 27	\$ 2,904	99%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ -	\$ 138,359	\$ 65,695	\$ 72,665	53%
Core Component Units	162,788	-	162,788	177,701	(14,913)	-9%
Secondary Component Units	92,876	-	92,876	9,991	82,885	89%
OMB and Hacienda Custodies	55,447	-	55,447	181,827	(126,380)	-228%
Out of Scope Entities	2,931	-	2,931	27	2,904	99%
Total	\$ 452,401	\$ -	\$ 452,401	\$ 435,240	\$ 17,161	4%

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 ¹

For the month of: July-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	(168)	3,192	-	3,192
23 Puerto Rico Department of State	1,168	(58)	1,110	-	1,110
31 General Services Administration	1,000	(50)	950	-	950
38 Puerto Rico Department of Justice	369	(18)	351	-	351
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	6,200	-	6,200	-	6,200
49 Department of Transportation and Public Works	10,000	(500)	9,500	-	9,500
50 Department of Natural and Environmental Resources	1,500	(75)	1,425	-	1,425
60 Office of the Citizen's Ombudsman	220	(11)	209	-	209
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	-	190
71 Department of Health	38,900	-	38,900	-	38,900
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	(1)	26	-	26
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ (892)	\$ 73,345	\$ -	\$ 73,345

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ 389	\$ (389)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
Total - Core Component Units	\$ 6,000	\$ -	\$ 6,000	\$ 389	\$ 5,611

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
189 Institute of Forensic Science	810	(41)	770	-	770
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	-	9,690
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	-	334	-	334
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ (556)	\$ 15,960	\$ -	\$ 15,960

Puerto Rico Department of Treasury

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

By Agency ¹

For the month of: July-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ -	\$ 43,006	\$ -	\$ 43,006
25 Custody of the Department of the Treasury	250	-	250	-	250
Total - OMB and Hacienda Custodies	\$ 43,256	\$ -	\$ 43,256	\$ -	\$ 43,256
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	-	9,226
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	-	7,709
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ -	\$ 16,935
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ (892)	\$ 73,345	\$ -	\$ 73,345
Core Component Units	6,000	-	6,000	389	5,611
Secondary Component Units	16,515	(556)	15,960	-	15,960
OMB and Hacienda Custodies	43,256	-	43,256	-	43,256
Out of Scope Entities	17,341	(406)	16,935	-	16,935
Total	\$ 157,349	\$ (1,853)	\$ 155,496	\$ 389	\$ 155,107

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: July-25

(figures in \$000s)

	GF+SRF Budget	7/31/2025	YTD Totals	Remaining Balance \$	Balance %
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ 75,578	\$ 75,578	\$ 513,454	87%
79 Automobile Accident Compensation Administration	98,087	6,562	6,562	91,525	93%
90 Administration of Medical Services of Puerto Rico	244,831	10,653	10,653	234,178	96%
119 Department of Economic Development and Commerce	77,740	3,112	3,112	74,628	96%
162 Public Buildings Authority	156,114	37,638	37,638	118,476	76%
168 Ports Authority	84,265	4,727	4,727	79,538	94%
180 Tourism Company	152,211	6,360	6,360	145,851	96%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	77,660	1,048,413	93%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,401	7,401	92,073	93%
235 Housing Financing Authority	106,323	811	811	105,512	99%
277 Administration for the Development of Agricultural Enterprises	160,609	2,514	2,514	158,095	98%
285 Integrated Transport Authority	124,105	9,464	9,464	114,641	92%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,355	1,541	1,541	45,814	97%
303 District Authority of the Convention Center	58,477	6,782	6,782	51,695	88%
Total - Core Component Units	\$ 3,124,696	\$ 250,804	\$ 250,804	\$ 2,873,892	92%
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 121	\$ 121	\$ 1,793	94%
22 Office of The Commissioner of Insurance	11,933	481	481	11,452	96%
29 Puerto Rico Federal Affairs Administration	3,222	230	230	2,992	93%
75 Office of the Financial Institutions Commissioner	15,069	615	615	14,454	96%
82 Institute of Puerto Rican Culture	20,951	712	712	20,239	97%
105 Industrial Commission	23,356	1,197	1,197	22,159	95%
109 Puerto Rico School of Plastic Arts	5,341	61	61	5,280	99%
121 Government Board of the 911 Service	22,597	554	554	22,043	98%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	281	7,989	97%
161 Puerto Rico Infrastructure Financing Authority	3,751	211	211	3,540	94%
165 Land Authority of Puerto Rico	12,195	587	587	11,608	95%
167 Integral Development of the "Península de Cantera"	859	35	35	824	96%
177 Land Administration of Puerto Rico	9,987	358	358	9,629	96%
186 Culebra Conservation and Development Authority	583	58	58	525	90%
189 Institute of Forensic Science	25,062	161	161	24,901	99%
191 Musical Arts Corporation	10,522	789	789	9,733	93%
192 Fine Arts Center Corporation	7,030	432	432	6,598	94%
195 Economic Development Bank of PR	14,999	101	101	14,898	99%
196 Puerto Rico Public Broadcasting Corporation	142	-	-	142	100%
198 Agricultural Insurance Corporation	3,416	405	405	3,011	88%
215 Puerto Rico Conservatory of Music Corporation	13,501	708	708	12,793	95%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	172	172	13,740	99%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	66	66	1,035	94%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	126	126	3,482	97%
265 Roosevelt Roads	1,139	96	96	1,043	92%
271 Puerto Rico Technology and Innovation Services	113,320	331	331	112,989	100%
276 Puerto Rico Public Private Partnership Authority	28,653	241	241	28,412	99%
286 Authority of the Port of Ponce	2,906	23	23	2,883	99%
288 University of Puerto Rico Comprehensive Cancer Center	81,659	2,231	2,231	79,428	97%
293 Center for Diabetes Research, Education, and Medical Services	1,527	53	53	1,474	97%
298 Public Service Regulatory Board	40,271	1,243	1,243	39,028	97%
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	404,665	-	-	404,665	100%
311 Puerto Rico Gaming Commission	451,915	2,928	2,928	448,987	99%
312 Retirement Board of the Government of Puerto Rico	59,846	2,876	2,876	56,970	95%
329 Office of Socioeconomic Development	5,747	471	471	5,276	92%
Total - Secondary Component Units	\$ 1,424,969	\$ 18,951	\$ 18,951	\$ 1,406,018	99%
Core Component Units	\$ 3,124,696	\$ 250,804	\$ 250,804	\$ 2,873,892	92%
Secondary Component Units	1,424,969	18,951	18,951	1,406,018	99%
Combined Component Units Monthly Actuals	\$ 4,549,665	\$ 269,755	\$ 269,755	\$ 4,279,910	94%

Non-Compliance List¹
FY26 Expense Reporting

Entity Code	Component Unit	Latest FY26 Submission
109	Puerto Rico School of Plastic Arts	Jun-25
189	Institute of Forensic Science	May-25
195	Economic Development Bank of PR	Jun-25
196	Puerto Rico Public Broadcasting Corporation	Apr-25
286	Authority of the Port of Ponce	Apr-25
310	Municipal Finance Corporation	May-25

Notes:

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

Non-Compliance List¹
FY26 Revenues Reporting

Entity Code	Component Unit	Latest FY26 Submission
109	Puerto Rico School of Plastic Arts	Jun-25
189	Institute of Forensic Science	May-25
195	Economic Development Bank of PR	Jun-25
196	Puerto Rico Public Broadcasting Corporation	Apr-25
286	Authority of the Port of Ponce	Apr-25
310	Municipal Finance Corporation	May-25

Notes:

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	FY26
		1 <u>7/31/2025</u>	<u>YTD Totals</u>
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -
22	Office of The Commissioner of Insurance	-	-
70	State Insurance Fund Corporation	535	535
75	OCIF	-	-
79	Automobile Accidents Compensation Administration	-	-
82	Institute of Puerto Rican Culture	-	-
90	Medical Services Administration of Puerto Rico	1,876	1,876
109	School of Plastic Arts	-	-
119	Department of Economic Development and Commerce	277	277
121	Government Board of the 911 Service	-	-
138	Institutional Trust of the National Guard of Puerto Rico	-	-
161	Puerto Rico Infrastructure Financing Authority	-	-
162	Public Building Authority	-	-
165	Land Authority of Puerto Rico	-	-
168	Puerto Rico Ports Authority	6,213	6,213
177	Land Administration of Puerto Rico	-	-
180	Tourism Company of Puerto Rico	-	-
187	Health Insurance Administration of Puerto Rico	38	38
188	Cardiovascular Center Corporation of PR and the Caribbean	159	159
191	Musical Arts Corporation	37	37
192	Fine Arts Center Corporation	50	50
195	Economic Development Bank of PR	-	-
198	Agricultural Insurance Corporation	15	15
215	Puerto Rico Conservatory of Music Corporation	-	-
235	Puerto Rico Housing Finance Authority	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-
277	Agricultural Enterprises Development Administration	-	-
285	Puerto Rico Integrated Transit Authority	1,145	1,145
295	Fiscal Agency & Financial Advisory Authority	-	-
298	Public Service Regulatory Board	-	-
311	Puerto Rico Gaming Commission	-	-
312	Government Employees and Judiciary Retirement System	-	-
		<u>\$ 10,345</u>	<u>\$ 10,345</u>