

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*

***Oct FY26 YTD***

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## Additional Disclaimers

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the PRIFAS 7.5 Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in PRIFAS 7.5.
- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to PRIFAS 7.5 as well as various adjustments, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.
- Current Financial Accounting Systems encounter several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- 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***

*Oct FY26 YTD*

*By Concept*

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Individual Income Taxes	\$ 705,288	\$ 826,693	\$ 121,405	17.2%
2 Corporate Income Taxes	916,078	807,591	(108,487)	-11.8%
3 Sales & Use Taxes	581,509	636,856	55,347	9.5%
4 Act 154 Collections	39,795	38,996	(799)	-2.0%
5 Non-Resident Withholdings	282,503	380,559	98,055	34.7%
6 Alcoholic Beverages	108,746	84,156	(24,590)	-22.6%
7 Cigarettes	28,908	42,580	13,673	47.3%
8 Motor Vehicles	256,538	202,250	(54,288)	-21.2%
9 Excises on Off-Shore Shipment Rum	107,388	117,127	9,739	9.1%
10 Partnerships	108,758	86,518	(22,240)	-20.4%
11 Petroleum Products	165,348	164,009	(1,339)	-0.8%
12 Other Excise Taxes	26,911	42,219	15,308	56.9%
13 Other General Fund Revenue	218,703	235,286	16,584	7.6%
14 Other Tax Revenue	101,449	76,384	(25,065)	-24.7%
<b>Total General Fund Revenue</b>	<b>\$ 3,647,920</b>	<b>\$ 3,741,224</b>	<b>\$ 93,303</b>	<b>3%</b>

**Notes :**

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



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

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

Oct FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	1,169,963	\$ 1,019,354	\$ 150,609	13%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$65.2M. Additionally, \$34.1M remains under the Custody of OMB, pending disbursement to various agencies among other agencies that have lower variance, and \$18.4M under the Police Bureau.
2 Facilities	162,573	128,925	33,648	21%	Largely due to delayed disbursements from the Department of Education, amounting to \$32.9M.
3 Purchased Services	195,026	132,983	62,042	32%	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 Education for \$18.1M, Custody of OMB for \$18.4M, and Department of Correction for \$9.2M.
4 Donations and Subsidies	107,139	68,631	38,509	36%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$35.3M.
5 Transportation	37,565	11,981	25,584	68%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$23.2M.
6 Professional Services	193,372	86,633	106,739	55%	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 \$47.2M, Puerto Rico Treasury Department for \$9.7M, P3 for \$7.1M, and AAFAF for \$6.4M, among others.
7 Other Operating	83,659	48,651	35,008	42%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$12.0M, Puerto Rico Technology and Innovation Services for \$9.9M, Puerto Rico Police Bureau for \$3.6M, and Custody of OMB for \$3.4M.
8 Capital Expenditures	51,431	5,025	46,405	90%	The current month reflected minimal expenditures, largely attributable to postponed capital projects initiated at the start of fiscal year 2026. Mayor drivers for this concept are the Department of Health \$12.9M, Custody of OMB \$12.9M and PRITS for the amount of \$3.2M.
9 Payments of current & prior period obligations	251,668	252,258	(590)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The variance is related to PP2026-26370 which affects FY26 appropriations for the payment of the "Rum Tax Contingent Value Instrument" to cover projected FY2025 obligations. This will be replenished during FY2026 through an amendment to the General Fund Resolutions.
10 Materials and Supplies	32,104	18,146	13,958	43%	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 \$9.2M and the Puerto Rico Police Bureau for \$2.5M.
11 Equipment Purchases	21,726	5,466	16,260	75%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$10.7M and the Puerto Rico Police Bureau for \$914K.
12 Media and Advertisements	1,608	404	1,204	75%	Variances are primarily attributed to disbursement timing differences and expected low utilization. Notable variances include: Puerto Rico Technology and Innovation Services for \$301K, Administration for Socioeconomic Development of the Family for \$187K, and Department of Health for \$147K.
13 Social Wellbeing for Puerto Rico	629,005	572,694	56,311	9%	Variance is driven by open balance in Custody for the amount of \$50.7M, pending to be disbursed to various agencies. This was partially offset by higher disbursements under Custody of the Treasury department for the amount of (\$25.4M).
14 Appropriations to non-governmental entities	54,169	46,106	8,063	15%	Primarily due to delayed reporting of actual results by the ADEA totaling \$9.1M and Department of Agriculture totaling \$3.9M. This was partially offset by early disbursements in Department of Education for the amount of (\$4.5M).
30 PayGo	687,855	661,473	26,382	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	103,904	142,568	(38,664)	-37%	The variance includes an early disbursement of (\$48.9M) from the Department of the Treasury to cover the pension payments for employees of the Puerto Rico Electric Power Authority (PREPA). This is partially offset by \$19.9M yet to be disbursed from the Custody of OMB to various agencies.
82 Federal Fund Matching	51,614	9,259	42,356	82%	Primary due to \$32.2M under the Custody of OMB, pending disbursement to various agencies.
89 Prior Period Debts	2,127	3,192	(1,065)	-50%	Primarily driven by early disbursements related to prior period debts in the Department of Health, totaling (\$1.6M). This is partially offset by expense to be disbursed in ICF \$500K.
98 Budgetary Reserve	69,776	-	69,776	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
<b>Subtotal General Fund Expenditures</b>	<b>\$ 3,906,283</b>	<b>\$ 3,213,751</b>	<b>\$ 692,532</b>	<b>18%</b>	

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

9 Payments of current & prior period obligations	22,655	-	22,655	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	33,983	-	33,983	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 56,638</b>	<b>\$ -</b>	<b>\$ 56,638</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 3,962,920</b>	<b>\$ 3,213,751</b>	<b>\$ 749,169</b>	<b>19%</b>	

**Notes :**

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

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

(figures in \$000s)

General Fund Revenue <sup>1</sup>	FY26 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 705,288	\$ 826,693	\$ 121,405	17.2%
2 Corporate Income Taxes	3,240,287	-	3,240,287	916,078	807,591	(108,487)	-11.8%
3 Sales & Use Taxes	2,937,776		2,937,776	581,509	636,856	55,347	9.5%
4 Act 154 Collections	114,399	-	114,399	39,795	38,996	(799)	-2.0%
5 Non-Resident Withholdings	822,509	-	822,509	282,503	380,559	98,055	34.7%
6 Alcoholic Beverages	314,650	-	314,650	108,746	84,156	(24,590)	-22.6%
7 Cigarettes	75,291	-	75,291	28,908	42,580	13,673	47.3%
8 Motor Vehicles	780,647	-	780,647	256,538	202,250	(54,288)	-21.2%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	107,388	117,127	9,739	9.1%
10 Partnerships	421,665	-	421,665	108,758	86,518	(22,240)	-20.4%
11 Petroleum Products	507,108	-	507,108	165,348	164,009	(1,339)	-0.8%
12 Other Excise Taxes	65,738	-	65,738	26,911	42,219	15,308	56.9%
13 Other General Fund Revenue	842,036	-	842,036	218,703	235,286	16,584	7.6%
14 Other Tax Revenue	434,288	-	434,288	101,449	76,384	(25,065)	-24.7%
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	10,953	5,549	(5,404)	-49.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	11,699	11,400	(299)	-2.6%
iv. FAM & Cine	164,807	-	164,807	52,361	44,773	(7,588)	-14.5%
v. PRCCDA	30,334	-	30,334	12,134	-	(12,134)	-100.0%
<b>Total General Fund Revenue</b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 3,647,920</b>	<b>\$ 3,741,224</b>	<b>\$ 93,303</b>	<b>3%</b>

**Notes:**

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

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

General Fund Expenses	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (242,392)	\$ 3,509,888	\$ 1,169,963	\$ 1,019,354	\$ 150,609	13%
2 Facilities	490,504	(2,785)	487,719	162,573	128,925	33,648	21%
3 Purchased Services	572,820	12,257	585,077	195,026	132,983	62,042	32%
4 Donations and Subsidies	334,181	(12,763)	321,418	107,139	68,631	38,509	36%
5 Transportation	113,792	(1,098)	112,694	37,565	11,981	25,584	68%
6 Professional Services	575,893	4,224	580,117	193,372	86,633	106,739	55%
7 Other Operating	229,417	21,559	250,976	83,659	48,651	35,008	42%
8 Capital Expenditures	157,349	(3,057)	154,292	51,431	5,025	46,405	90%
9 Payments of current & prior period obligations	991,017	-	991,017	251,668	252,258	(590)	0%
10 Materials and Supplies	77,444	18,868	96,312	32,104	18,146	13,958	43%
11 Equipment Purchases	41,533	23,644	65,177	21,726	5,466	16,260	75%
12 Media and Advertisements	4,706	117	4,823	1,608	404	1,204	75%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	629,005	572,694	56,311	9%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	54,169	46,106	8,063	15%
30 PayGo	2,063,566	-	2,063,566	687,855	661,473	26,382	4%
81 Undistributed Appropriations	289,889	21,822	311,711	103,904	142,568	(38,664)	-37%
82 Federal Fund Matching	155,865	(1,022)	154,843	51,614	9,259	42,356	82%
89 Prior Period Debts	4,953	1,429	6,382	2,127	3,192	(1,065)	-50%
98 Budgetary Reserve	-	209,327	209,327	69,776	-	69,776	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ 0</b>	<b>\$ 12,925,402</b>	<b>\$ 3,906,283</b>	<b>\$ 3,213,751</b>	<b>\$ 692,532</b>	<b>18%</b>

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

9 Payments of current & prior period obligations	67,965	-	67,965	22,655	-	22,655	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	33,983	-	33,983	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 56,638</b>	<b>\$ -</b>	<b>\$ 56,638</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ 0</b>	<b>\$ 13,095,315</b>	<b>\$ 3,962,920</b>	<b>\$ 3,213,751</b>	<b>\$ 749,169</b>	<b>19%</b>

**Notes:**

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

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

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (242,392)	\$ 3,509,888	\$ 1,169,963	\$ 1,019,354	\$ 150,609	13%
2 Facilities	490,504	(2,785)	487,719	162,573	128,925	33,648	21%
3 Purchased Services	572,820	12,257	585,077	195,026	132,983	62,042	32%
4 Donations and Subsidies	334,181	(12,763)	321,418	107,139	68,631	38,509	36%
5 Transportation	113,792	(1,098)	112,694	37,565	11,981	25,584	68%
6 Professional Services	575,893	4,224	580,117	193,372	86,633	106,739	55%
7 Other Operating	229,417	21,559	250,976	83,659	48,651	35,008	42%
8 Capital Expenditures	157,349	(3,057)	154,292	51,431	5,025	46,405	90%
9 Payments of current & prior period obligations	991,017	-	991,017	251,668	252,258	(590)	0%
10 Materials and Supplies	77,444	18,868	96,312	32,104	18,146	13,958	43%
11 Equipment Purchases	41,533	23,644	65,177	21,726	5,466	16,260	75%
12 Media and Advertisements	4,706	117	4,823	1,608	404	1,204	75%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	629,005	572,694	56,311	9%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	54,169	46,106	8,063	15%
30 PayGo	2,063,566	-	2,063,566	687,855	661,473	26,382	4%
81 Undistributed Appropriations	289,889	21,822	311,711	103,904	142,568	(38,664)	-37%
82 Federal Fund Matching	155,865	(1,022)	154,843	51,614	9,259	42,356	82%
89 Prior Period Debts	4,953	1,429	6,382	2,127	3,192	(1,065)	-50%
98 Budgetary Reserve	-	209,327	209,327	69,776	-	69,776	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ 0</b>	<b>\$ 12,925,402</b>	<b>\$ 3,906,283</b>	<b>\$ 3,213,751</b>	<b>\$ 692,532</b>	<b>18%</b>

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

9 Payments of current & prior period obligations	67,965	-	67,965	22,655	-	22,655	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	33,983	-	33,983	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 56,638</b>	<b>\$ -</b>	<b>\$ 56,638</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ 0</b>	<b>\$ 13,095,315</b>	<b>\$ 3,962,920</b>	<b>\$ 3,213,751</b>	<b>\$ 749,169</b>	<b>19%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly General Fund Expense vs. Actuals**  
For the month of: October-25  
Period: 4

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (242,392)	\$ 3,509,888	\$ 292,491	\$ 206,535	\$ 85,955	29%
2 Facilities	490,504	(2,785)	487,719	40,643	28,456	12,187	30%
3 Purchased Services	572,820	12,257	585,077	48,756	48,879	(123)	0%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	13,677	13,108	49%
5 Transportation	113,792	(1,098)	112,694	9,391	8,398	993	11%
6 Professional Services	575,893	4,224	580,117	48,343	47,200	1,143	2%
7 Other Operating	229,417	21,559	250,976	20,915	15,795	5,119	24%
8 Capital Expenditures	157,349	(3,057)	154,292	12,858	4,215	8,643	67%
9 Payments of current & prior period obligations	991,017	-	991,017	62,917	50,926	11,991	19%
10 Materials and Supplies	77,444	18,868	96,312	8,026	6,643	1,383	17%
11 Equipment Purchases	41,533	23,644	65,177	5,431	2,591	2,840	52%
12 Media and Advertisements	4,706	117	4,823	402	139	263	65%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	157,251	134,394	22,857	15%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	13,542	20,697	(7,155)	-53%
30 PayGo	2,063,566	-	2,063,566	171,964	166,775	5,189	3%
81 Undistributed Appropriations	289,889	21,822	311,711	25,976	39,298	(13,322)	-51%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	3,115	9,789	76%
89 Prior Period Debts	4,953	1,429	6,382	532	50	481	91%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ 0</b>	<b>\$ 12,925,402</b>	<b>\$ 976,571</b>	<b>\$ 797,784</b>	<b>\$ 178,787</b>	<b>18%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>							
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%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ 0</b>	<b>\$ 13,095,315</b>	<b>\$ 990,730</b>	<b>\$ 797,784</b>	<b>\$ 192,946</b>	<b>19%</b>

**Notes :**

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

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

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
16 Office of Management and Budget	1,255	418	506	88
18 Planning Board	-	-	82	82
21 Emergency and Disaster Management Bureau	347	116	-	(116)
23 Puerto Rico Department of State	5,039	1,680	2,374	695
24 Puerto Rico Department of Treasury	818,835	272,945	260,722	(12,223)
30 Human Resources Management & Transformation	1,716	572	1,126	554
31 General Services Administration	39,155	13,052	11,547	(1,505)
38 Puerto Rico Department of Justice	6,832	2,277	4,346	2,069
40 Puerto Rico Police Bureau	18,899	6,300	2,775	(3,524)
42 Puerto Rico Fire Department Bureau	15,460	5,153	1,529	(3,624)
45 Department of Public Safety	227	76	-	(76)
49 Department of Transportation and Public Works	175,764	58,588	34,600	(23,988)
50 Department of Natural and Environmental Resources	47,246	15,749	23,304	7,556
55 Puerto Rico Department of Agriculture	3,558	1,186	3,370	2,184
67 Puerto Rico Department of Labor and Human Resources	314,572	104,857	115,118	10,261
68 Puerto Rico Labor Relations Board	487	162	465	303
69 Puerto Rico Department of Consumer Affairs	2,095	698	660	(38)
71 Department of Health	181,482	60,494	39,688	(20,806)
78 Department of Housing	27,929	9,310	3,686	(5,624)
81 Department of Education	10,039	3,346	1,253	(2,094)
87 Department of Recreation and Sports	22,347	7,449	3,727	(3,722)
95 Mental Health and Drug Addiction Services Administration	6,659	2,220	2,198	(21)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
126 Vocational Rehabilitation Administration	851	284	11	(272)
137 Department of Correction and Rehabilitation	23,925	7,975	3,368	(4,607)
155 State Historic Preservation Office of Puerto Rico	1,207	402	236	(166)
221 Medical Emergency Bureau	8,415	2,805	3,096	291
281 Office of the Election Comptroller	-	-	40	40
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,734,341</b>	<b>\$ 578,114</b>	<b>\$ 554,435</b>	<b>\$ (23,678)</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 589,032	\$ 196,344	\$ 423,668	\$ 227,324
79 Automobile Accidents Compensation Administration	98,087	32,696	31,212	(1,483)
90 Medical Services Administration of Puerto Rico	145,742	48,581	45,043	(3,537)
119 Department of Economic Development & Commerce	53,634	17,878	21,536	3,658
162 Public Building Authority	151,067	50,356	48,949	(1,407)
168 Puerto Rico Ports Authority	105,015	35,005	30,634	(4,371)
180 Tourism Company	152,211	50,737	64,023	13,286
187 Puerto Rico Health Insurance Administration	291,559	97,186	1,621,377	1,524,190
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	31,158	30,200	(958)
235 Puerto Rico Housing Finance Corporation	97,997	32,666	8,976	(23,690)
277 Agricultural Enterprises Development Administration	87,077	29,026	42,971	13,945
285 Puerto Rico Integrated Transit Authority	40,178	13,393	13,329	(64)
295 Fiscal Agency & Financial Advisory Authority	8,730	2,910	2,135	(775)
303 Convention Center of District Authority	58,477	19,492	99,865	80,373
<b>Total - Core Component Units</b>	<b>\$ 1,972,280</b>	<b>\$ 657,427</b>	<b>\$ 2,483,919</b>	<b>\$ 1,826,492</b>

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 638	\$ 3,627	\$ 2,989
22 Office of The Commissioner of Insurance	11,933	3,978	2,440	(1,538)
75 Office of the Financial Institutions Commissioner	15,069	5,023	17,585	12,562
82 Institute of Puerto Rican Culture	1,353	451	1,340	889
105 Industrial Commission	23,356	7,785	22,831	15,046
109 Puerto Rico School of Plastic Arts	2,434	811	1,004	193
121 Government Board of the 911 Service	22,597	7,532	7,053	(480)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	2,757	2,816	59
161 Puerto Rico Infrastructure Financing Authority	1,346	449	12,021	11,572
165 Land Authority of Puerto Rico	12,195	4,065	2,667	(1,398)
167 Integral Development of the "Península de Cantera"	257	86	-	(86)
177 Land Administration of Puerto Rico	9,987	3,329	5,435	2,106
186 Culebra Conservation and Development Authority	319	106	223	117
189 Institute of Forensic Science	523	174	-	(174)
191 Musical Arts Corporation	2,016	672	515	(157)
192 Fine Arts Center Corporation	2,968	989	1,129	140
195 Economic Development Bank of PR	14,999	5,000	2,502	(2,498)
196 Puerto Rico Public Broadcasting Corporation	142	47	4,306	4,259
198 Agricultural Insurance Corporation	3,416	1,139	-	(1,139)
215 Puerto Rico Conservatory of Music Corporation	4,565	1,522	1,114	(408)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	4,637	3,406	(1,231)
265 Roosevelt Roads	1,920	640	362	(278)
271 Puerto Rico Technology and Innovation Services	9,897	3,299	-	(3,299)
286 Authority of the Port of Ponce	2,215	738	1,543	805
288 University of Puerto Rico Comprehensive Cancer Center	58,938	19,646	18,361	(1,285)
293 Center for Diabetes Research, Education, and Medical Services	289	96	-	(96)
298 Public Service Regulatory Board	32,099	10,700	15,497	4,797
310 Municipal Finance Corporation	404,665	134,888	57,316	(77,572)
311 Puerto Rico Gaming Commission	449,642	149,881	149,112	(769)
312 Retirement Board of the Government of Puerto Rico	3,397	1,132	167	(965)
<b>Total - Secondary Component Units</b>	<b>\$ 1,116,633</b>	<b>\$ 372,211</b>	<b>\$ 334,371</b>	<b>\$ (37,840)</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	665,362	221,787	467,744	245,957
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 665,362</b>	<b>\$ 221,787</b>	<b>\$ 468,117</b>	<b>\$ 246,329</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
10 The General Court of Justice	18,575	6,192	6,623	432
106 Public Housing Administration	16,598	5,533	-	(5,533)
176 University of Puerto Rico	-	-	1,042	1,042
208 Contributions to the Municipalities	-	-	13,109	13,109
209 Contributions to Political Parties	-	-	32	32
<b>Total - Out of Scope Entities</b>	<b>\$ 35,173</b>	<b>\$ 11,724</b>	<b>\$ 20,806</b>	<b>\$ 9,082</b>
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,734,341	\$ 578,114	\$ 554,435	\$ (23,678)
Core Component Units	1,972,280	657,427	2,483,919	1,826,492
Secondary Component Units	1,116,633	372,211	334,371	(37,840)
OMB and Hacienda Custodies	665,362	221,787	468,117	246,329
Out of Scope Entities	35,173	11,724	20,806	9,082
<b>Total</b>	<b>\$ 5,523,789</b>	<b>\$ 1,841,263</b>	<b>\$ 3,861,648</b>	<b>\$ 2,020,385</b>

**Notes:**

(1) SRP 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 <sup>1</sup>

All Entities Included in the Commonwealth Budget

Oct FY26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (241,943)	\$ 4,267,492	\$ 1,230,987	\$ 3,036,505
2	Facilities	588,368	29,215	617,583	148,329	469,254
3	Purchased Services	1,042,985	11,907	1,054,892	267,458	787,434
4	Donations and Subsidies	363,821	(12,763)	351,058	77,361	273,698
5	Transportation	130,920	(1,298)	129,622	15,241	114,381
6	Professional Services	868,123	4,224	872,347	122,132	750,215
7	Other Operating	449,676	21,559	471,235	122,439	348,796
8	Capital Expenditures	157,349	17,693	175,042	5,025	170,016
9	Payments of current and prior period obligations	991,017	-	991,017	252,258	738,759
10	Materials and Supplies	215,585	18,868	234,453	44,733	189,720
11	Equipment Purchases	91,606	23,644	115,250	7,088	108,163
12	Media and Advertisements	35,924	119	36,043	6,812	29,231
13	Social Wellbeing for Puerto Rico	2,967,322	(36,478)	2,930,844	839,306	2,091,538
14	Appropriations to non-governmental entities	1,770,724	(13,304)	1,757,420	168,934	1,588,486
30	PayGo	2,599,677	-	2,599,677	821,051	1,778,626
81	Undistributed Appropriations	1,398,531	63,602	1,462,133	466,076	996,057
82	Federal Fund Matching	162,701	(1,022)	161,679	9,330	152,350
89	Prior Period Debts	10,448	1,629	12,077	4,007	8,071
98	Budgetary Reserve	-	209,327	209,327	-	209,327
<b>Subtotal Expenditures</b>		<b>\$ 18,354,212</b>	<b>\$ 94,979</b>	<b>\$ 18,449,191</b>	<b>\$ 4,608,566</b>	<b>\$ 13,840,625</b>

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

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
<b>Subtotal Non-Governmental</b>		<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>
<b>Total Expenditures</b>		<b>\$ 18,524,125</b>	<b>\$ 94,979</b>	<b>\$ 18,619,104</b>	<b>\$ 4,608,566</b>	<b>\$ 14,010,538</b>

**Notes:**

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

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

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



**Puerto Rico Department of Treasury**

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

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

All Entities Included in the Commonwealth Budget

For the month of: October-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,162)	\$ 355,624	\$ 264,952	\$ 90,672
2	Facilities	49,031	2,435	51,465	37,872	13,594
3	Purchased Services	86,915	992	87,908	94,849	(6,941)
4	Donations and Subsidies	30,318	(1,064)	29,255	20,357	8,898
5	Transportation	10,910	(108)	10,802	9,088	1,714
6	Professional Services	72,344	352	72,696	58,544	14,151
7	Other Operating	37,473	1,797	39,270	34,853	4,416
8	Capital Expenditures	13,112	1,474	14,587	4,215	10,372
9	Payments of current & prior period obligations	50,334	-	50,334	50,926	(592)
10	Materials and Supplies	17,965	1,572	19,538	14,519	5,019
11	Equipment Purchases	7,634	1,970	9,604	2,786	6,819
12	Media and Advertisements	2,994	10	3,004	2,162	842
13	Social Wellbeing for Puerto Rico	247,277	(3,040)	244,237	179,224	65,013
14	Appropriations to non-governmental entities	66,682	(1,109)	65,573	38,076	27,497
30	PayGo	216,640	-	216,640	206,250	10,389
81	Undistributed Appropriations	116,544	5,300	121,844	118,478	3,366
82	Federal Fund Matching	13,558	(85)	13,473	3,126	10,347
89	Prior Period Debts	871	136	1,006	328	678
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	<b>Subtotal Expenditures</b>	<b>\$ 1,416,388</b>	<b>\$ 7,915</b>	<b>\$ 1,424,303</b>	<b>\$ 1,140,604</b>	<b>\$ 283,699</b>

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

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
	<b>Subtotal Non-Governmental</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>
	<b>Total Expenditures</b>	<b>\$ 1,430,548</b>	<b>\$ 7,915</b>	<b>\$ 1,438,462</b>	<b>\$ 1,140,604</b>	<b>\$ 297,859</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

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

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 4,904	\$ 14,886
16 Office of Management and Budget	27,651	3,531	31,182	5,894	25,288
18 Planning Board	-	21,243	21,243	4,361	16,882
21 Emergency and Disaster Management Bureau	8,545	-	8,545	1,608	6,937
23 Puerto Rico Department of State	21,747	(1,102)	20,645	5,293	15,353
24 Puerto Rico Department of Treasury	1,034,237	2,715	1,036,952	318,886	718,066
28 State Elections Commission	32,400	(33)	32,367	7,245	25,122
30 Human Resources Management & Transformation	12,060	5,506	17,566	8,217	9,348
31 General Services Administration	30,363	35,000	65,363	5,078	60,285
34 Commission of Investigation, Processing and Appeals	526	0	526	153	373
37 Civil Rights Commission	856	-	856	196	660
38 Puerto Rico Department of Justice	166,748	57	166,805	47,356	119,449
40 Puerto Rico Police Bureau	879,837	2,900	882,737	253,939	628,798
41 Special Investigations Bureau	6,061	-	6,061	1,930	4,131
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	29,896	72,693
43 Puerto Rico National Guard	20,916	(22)	20,894	5,894	15,000
45 Shared Services within Department of Public Safety	276,756	(328)	276,428	87,747	188,681
49 Department of Transportation and Public Works	202,976	40,134	243,110	25,837	217,273
50 Department of Natural and Environmental Resources	169,715	(507)	169,208	35,058	134,150
48 Puerto Rico Department of Agriculture	42,469	(13)	42,456	8,097	34,359
60 Office of the Citizen's Ombudsman	4,006	(28)	3,978	1,255	2,723
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	796	2,206
66 Puerto Rico Highway Authority	67,492	(146)	67,346	16,916	50,430
67 Puerto Rico Department of Labor and Human Resources	359,385	(100)	359,285	76,191	283,094
68 Puerto Rico Labor Relations Board	1,558	-	1,558	422	1,136
69 Puerto Rico Department of Consumer Affairs	16,612	(56)	16,556	4,683	11,873
71 Department of Health	713,244	19,141	732,385	152,908	579,478
78 Department of Housing	55,106	(0)	55,106	12,331	42,775
81 Department of Education	3,054,423	(453)	3,053,970	726,606	2,327,364
87 Department of Recreation and Sports	59,691	(42)	59,649	12,515	47,134
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	39,687	117,638
96 Office of the Women's Advocate	5,341	-	5,341	1,253	4,088
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	802	3,653
122 Secretariat of the Department of the Family	51,562	-	51,562	17,163	34,399
123 Family and Children Administration	236,201	8,580	244,781	73,066	171,715
124 Child Support Administration (ASUME)	17,837	-	17,837	4,510	13,327
126 Vocational Rehabilitation Administration	29,671	0	29,671	8,971	20,700
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	26,682	78,806
137 Department of Correction and Rehabilitation	464,047	(122)	463,925	130,267	333,658
139 Parole Board	3,419	(43)	3,376	919	2,457
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	236	1,028
152 Elderly and Retired People Advocate Office	3,809	-	3,809	704	3,105
153 Office for People with Disabilities	4,057	-	4,057	675	3,382
155 State Historic Preservation Office of Puerto Rico	4,570	550	5,120	1,005	4,115
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	11,565	29,602
231 Office for the Patient's Advocate	2,089	-	2,089	571	1,518
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	3,944	25,116
279 Public Service Appeals Commission	2,819	(0)	2,819	854	1,965
281 Office of the Election Comptroller	2,923	(0)	2,923	871	2,052
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,540,509</b>	<b>\$ 153,718</b>	<b>\$ 8,694,227</b>	<b>\$ 2,185,955</b>	<b>\$ 6,508,272</b>

**Puerto Rico Department of Treasury**

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

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

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 184,829	\$ 404,203
79 Automobile Accidents Compensation Administration	98,087	-	98,087	24,861	73,226
90 Medical Services Administration of Puerto Rico	244,831	-	244,831	75,568	169,263
119 Department of Economic Development & Commerce	99,121	(23,978)	75,143	20,610	54,533
162 Public Building Authority	156,114	(0)	156,114	40,406	115,708
168 Puerto Rico Ports Authority	84,265	20,750	105,015	24,419	80,596
180 Tourism Company	152,211	-	152,211	57,153	95,058
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	401,046	725,027
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	18,996	80,478
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	5,419	100,904
277 Agricultural Enterprises Development Administration	160,609	(386)	160,223	32,749	127,474
285 Puerto Rico Integrated Transit Authority	124,105	(0)	124,105	37,663	86,442
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	5,503	42,571
303 Convention Center of District Authority	58,477	1,218	59,695	74,405	(14,710)
<b>Total - Core Component Units</b>	<b>\$ 3,146,077</b>	<b>\$ (1,677)</b>	<b>\$ 3,144,400</b>	<b>\$ 1,003,625</b>	<b>\$ 2,140,775</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 533	\$ 1,381
22 Office of The Commissioner of Insurance	11,933	-	11,933	2,446	9,487
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	947	2,275
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	3,106	11,963
82 Institute of Puerto Rican Culture	20,951	-	20,951	4,847	16,104
105 Industrial Commission	23,356	-	23,356	6,160	17,196
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	1,488	4,529
121 Government Board of the 911 Service	22,597	-	22,597	4,227	18,370
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	1,243	7,027
161 Puerto Rico Infrastructure Financing Authority	3,751	81	3,832	878	2,954
165 Land Authority of Puerto Rico	12,195	-	12,195	8,163	4,032
167 Integral Development of the "Península de Cantera"	859	(0)	859	157	702
177 Land Administration of Puerto Rico	9,987	-	9,987	2,090	7,897
186 Culebra Conservation and Development Authority	583	-	583	273	310
189 Institute of Forensic Science	25,062	700	25,762	7,102	18,660
191 Musical Arts Corporation	10,522	0	10,522	3,432	7,090
192 Fine Arts Center Corporation	7,030	90	7,120	1,980	5,140
195 Economic Development Bank of PR	14,999	-	14,999	2,772	12,227
196 Puerto Rico Public Broadcasting Corporation	142	3,000	3,142	2,761	381
198 Agricultural Insurance Corporation	3,416	-	3,416	1,578	1,838
215 Puerto Rico Conservatory of Music Corporation	13,501	0	13,501	3,767	9,734
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	1,187	12,725
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	286	815
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	685	3,644
265 Roosevelt Roads	1,920	1,139	3,059	422	2,637
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	11,266	102,054
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	1,289	27,301
286 Authority of the Port of Ponce	2,906	0	2,906	1,650	1,256
288 University of Puerto Rico Comprehensive Cancer Center	81,659	10,881	92,540	24,288	68,252
293 Center for Diabetes Research, Education, and Medical Services	1,527	675	2,202	363	1,839
298 Public Service Regulatory Board	40,271	(550)	39,721	7,545	32,176
310 Municipal Finance Corporation	404,665	-	404,665	56,670	347,995
311 Puerto Rico Gaming Commission	451,915	(81)	451,834	127,141	324,693
312 Retirement Board of the Government of Puerto Rico	59,846	10,462	70,308	17,875	52,433
329 Office of Socioeconomic Development	5,747	-	5,747	1,189	4,558
<b>Total - Secondary Component Units</b>	<b>\$ 1,425,750</b>	<b>\$ 27,732</b>	<b>\$ 1,453,482</b>	<b>\$ 311,805</b>	<b>\$ 1,141,677</b>

**Puerto Rico Department of Treasury**

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

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

Oct 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	\$ (222,595)	\$ 601,646	\$ -	\$ 601,646
25 Custody of the Department of the Treasury	3,245,441	83,859	3,329,300	604,797	2,724,503
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,069,682</b>	<b>\$ (138,736)</b>	<b>\$ 3,930,946</b>	<b>\$ 604,797</b>	<b>\$ 3,326,148</b>

**Out of Scope Entities**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ (84)	\$ 56,051	\$ 18,064	\$ 37,987
10 The General Court of Justice	430,232	-	430,232	146,891	283,341
100 Legislative Assembly of the Commonwealth	137,477	(40)	137,437	58,080	79,357
106 Public Housing Administration	22,462	0	22,462	915	21,547
176 University of Puerto Rico	560,898	-	560,898	175,098	385,800
193 Office of Government Ethics	10,149	(80)	10,069	3,180	6,889
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,145	2,443
208 Contributions to the Municipalities	51,840	54,000	105,840	70,762	35,078
220 Correctional Health	55,039	(0)	55,039	19,035	36,004
268 Puerto Rico Institute of Statistics	2,900	-	2,900	923	1,977
272 Office of the Inspector General	19,556	-	19,556	6,224	13,332
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	18,983	40,340
<b>Total - Out of Scope Entities</b>	<b>\$ 1,409,599</b>	<b>\$ 53,796</b>	<b>\$ 1,463,395</b>	<b>\$ 519,300</b>	<b>\$ 944,095</b>

**Recap**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,540,509	\$ 153,718	\$ 8,694,227	\$ 2,185,955	\$ 6,508,272
Core Component Units	3,146,077	(1,677)	3,144,400	1,003,625	2,140,775
Secondary Component Units	1,425,750	27,732	1,453,482	311,805	1,141,677
OMB and Hacienda Custodies	4,069,682	(138,736)	3,930,946	604,797	3,326,148
Out of Scope Entities	1,409,599	53,796	1,463,395	519,300	944,095
<b>Total</b>	<b>\$ 18,591,617</b>	<b>\$ 94,833</b>	<b>\$ 18,686,450</b>	<b>\$ 4,625,482</b>	<b>\$ 14,060,968</b>

**Notes:**

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 4,904	\$ 14,886
16 Office of Management and Budget	26,396	3,531	29,927	5,894	24,033
18 Planning Board	-	21,243	21,243	4,361	16,882
21 Emergency and Disaster Management Bureau	8,198	-	8,198	1,608	6,590
23 Puerto Rico Department of State	16,957	(1,350)	15,607	4,393	11,213
24 Puerto Rico Department of Treasury	215,402	2,715	218,117	54,519	163,598
28 State Elections Commission	32,400	(33)	32,367	7,245	25,122
30 Human Resources Management & Transformation	10,344	5,506	15,850	8,093	7,757
31 General Services Administration	24,708	1,500	26,208	4,453	21,755
34 Commission of Investigation, Processing and Appeals	526	0	526	153	373
37 Civil Rights Commission	856	-	856	196	660
38 Puerto Rico Department of Justice	159,916	57	159,973	46,822	113,151
40 Puerto Rico Police Bureau	860,938	2,900	863,838	253,491	610,347
41 Special Investigations Bureau	6,061	-	6,061	1,930	4,131
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	29,837	57,292
43 Puerto Rico National Guard	20,916	(22)	20,894	5,894	15,000
45 Shared Services within Department of Public Safety	276,529	(328)	276,201	87,747	188,454
49 Department of Transportation and Public Works	67,492	(146)	67,346	16,916	50,430
50 Department of Natural and Environmental Resources	122,469	(507)	121,962	33,743	88,219
55 Puerto Rico Department of Agriculture	38,911	(13)	38,898	7,740	31,158
60 Office of the Citizen's Ombudsman	4,006	(28)	3,978	1,255	2,723
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	796	2,206
67 Puerto Rico Department of Labor and Human Resources	44,813	(100)	44,713	15,945	28,768
68 Puerto Rico Labor Relations Board	1,071	-	1,071	352	719
69 Puerto Rico Department of Consumer Affairs	14,517	(56)	14,461	4,254	10,207
71 Department of Health	531,762	19,141	550,903	132,370	418,533
78 Department of Housing	27,177	(0)	27,177	9,756	17,421
81 Department of Education	3,044,384	(453)	3,043,931	726,510	2,317,421
87 Department of Recreation and Sports	37,344	(42)	37,302	12,322	24,980
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	39,209	111,457
96 Office of the Women's Advocate	5,341	-	5,341	1,253	4,088
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	802	3,653
122 Secretariat of the Department of the Family	51,562	-	51,562	17,163	34,399
123 Family and Children Administration	236,201	8,580	244,781	73,066	171,715
124 Child Support Administration (ASUME)	17,837	-	17,837	4,510	13,327
126 Vocational Rehabilitation Administration	28,820	0	28,820	8,971	19,849
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	26,682	78,806
137 Department of Correction and Rehabilitation	440,122	(122)	440,000	129,565	310,435
139 Parole Board	3,419	(43)	3,376	919	2,457
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	236	1,028
152 Elderly and Retired People Advocate Office	3,809	-	3,809	704	3,105
153 Office for People with Disabilities	4,057	-	4,057	675	3,382
155 State Historic Preservation Office of Puerto Rico	3,363	550	3,913	892	3,021
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	10,116	22,635
231 Office for the Patient's Advocate	2,089	-	2,089	571	1,518
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	3,944	25,116
279 Public Service Appeals Commission	2,819	(0)	2,819	854	1,965
281 Office of the Election Comptroller	2,923	(0)	2,923	871	2,052
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,880,197</b>	<b>\$ 79,689</b>	<b>\$ 6,959,886</b>	<b>\$ 1,821,419</b>	<b>\$ 5,138,468</b>

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	-	99,089	25,887	73,202
119 Department of Economic Development & Commerce	45,487	(23,978)	21,509	8,612	12,897
162 Public Building Authority	5,047	(0)	5,047	-	5,047
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	259,975	574,539
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	900	7,426
277 Agricultural Enterprises Development Administration	73,532	(386)	73,146	13,840	59,306
285 Puerto Rico Integrated Transit Authority	83,927	(0)	83,927	25,633	58,294
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	5,467	33,877
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
<b>Total - Core Component Units</b>	<b>\$ 1,194,547</b>	<b>\$ (22,427)</b>	<b>\$ 1,172,120</b>	<b>\$ 340,315</b>	<b>\$ 831,806</b>
<b>Secondary Component Units</b>					
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	947	2,275
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	-	19,598	4,742	14,856
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	1,016	2,567
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	81	2,486	712	1,774
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	125	477
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	81	183
189 Institute of Forensic Science	24,539	700	25,239	7,102	18,137
191 Musical Arts Corporation	8,506	0	8,506	2,981	5,525
192 Fine Arts Center Corporation	4,262	(110)	4,152	1,274	2,878
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,000	3,000	44	2,956
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	0	8,936	2,717	6,219
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	286	815
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	685	3,644
265 Roosevelt Roads	-	1,139	1,139	282	857
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	11,266	92,157
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	1,289	27,301
286 Authority of the Port of Ponce	691	0	691	184	507
288 University of Puerto Rico Comprehensive Cancer Center	22,721	10,881	33,602	9,153	24,449
293 Center for Diabetes Research, Education, and Medical Services	1,238	675	1,913	239	1,674
298 Public Service Regulatory Board	8,172	(550)	7,622	2,928	4,694
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	597	1,595
312 Retirement Board of the Government of Puerto Rico	56,449	10,462	66,911	17,875	49,036
329 Office of Socioeconomic Development	5,747	-	5,747	1,189	4,558
<b>Total - Secondary Component Units</b>	<b>\$ 309,317</b>	<b>\$ 27,532</b>	<b>\$ 336,849</b>	<b>\$ 67,714</b>	<b>\$ 269,135</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
*By Agency<sup>1</sup>*  
*Oct 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	\$ (222,595)	\$ 601,646	\$ -	\$ 601,646
25 Custody of the Department of the Treasury	2,580,079	83,859	2,663,938	487,847	2,176,090
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,404,320</b>	<b>\$ (138,736)</b>	<b>\$ 3,265,584</b>	<b>\$ 487,847</b>	<b>\$ 2,777,736</b>

**Out of Scope Entities**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ (84)	\$ 56,051	\$ 18,064	\$ 37,987
10 The General Court of Justice	411,657	-	411,657	140,965	270,692
100 Legislative Assembly of the Commonwealth	137,477	(40)	137,437	58,080	79,357
106 Public Housing Administration	5,864	0	5,864	915	4,949
176 University of Puerto Rico	560,898	-	560,898	175,098	385,800
193 Office of Government Ethics	10,149	(80)	10,069	3,180	6,889
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,145	2,443
208 Contributions to the Municipalities	51,840	54,000	105,840	70,762	35,078
220 Correctional Health	55,039	(0)	55,039	19,035	36,004
268 Puerto Rico Institute of Statistics	2,900	-	2,900	923	1,977
272 Office of the Inspector General	19,556	-	19,556	6,224	13,332
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	18,983	40,340
<b>Total - Out of Scope Entities</b>	<b>\$ 1,374,426</b>	<b>\$ 53,796</b>	<b>\$ 1,428,222</b>	<b>\$ 513,373</b>	<b>\$ 914,849</b>

**Recap**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,880,197	\$ 79,689	\$ 6,959,886	\$ 1,821,419	\$ 5,138,468
Core Component Units	1,194,547	(22,427)	1,172,120	340,315	831,806
Secondary Component Units	309,317	27,532	336,849	67,714	269,135
OMB and Hacienda Custodies	3,404,320	(138,736)	3,265,584	487,847	2,777,736
Out of Scope Entities	1,374,426	53,796	1,428,222	513,373	914,849
<b>Total</b>	<b>\$ 13,162,807</b>	<b>\$ (146)</b>	<b>\$ 13,162,661</b>	<b>\$ 3,230,667</b>	<b>\$ 9,931,994</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	-	1,255
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	899	4,140
24 Puerto Rico Department of Treasury	818,835	-	818,835	264,367	554,468
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	125	1,591
31 General Services Administration	5,655	33,500	39,155	625	38,530
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	534	6,298
40 Puerto Rico Police Bureau	18,899	-	18,899	448	18,451
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	59	15,401
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	40,280	175,764	8,920	166,844
50 Department of Natural and Environmental Resources	47,246	-	47,246	1,315	45,931
55 Puerto Rico Department of Agriculture	3,558	-	3,558	356	3,202
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	60,246	254,326
68 Puerto Rico Labor Relations Board	487	-	487	69	418
69 Puerto Rico Department of Consumer Affairs	2,095	-	2,095	429	1,666
71 Department of Health	181,482	-	181,482	20,537	160,945
78 Department of Housing	27,929	-	27,929	2,575	25,354
81 Department of Education	10,039	-	10,039	96	9,943
87 Department of Recreation and Sports	22,347	-	22,347	192	22,155
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	478	6,181
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	-	851
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	702	23,223
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,207	-	1,207	113	1,094
221 Medical Emergency Corps Bureau	8,415	-	8,415	1,449	6,966
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,660,312</b>	<b>\$ 74,029</b>	<b>\$ 1,734,341</b>	<b>\$ 364,537</b>	<b>\$ 1,369,804</b>



**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 184,829	\$ 404,203
79 Automobile Accidents Compensation Administration	98,087	-	98,087	24,861	73,226
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	49,681	96,061
119 Department of Economic Development & Commerce	53,634	-	53,634	11,998	41,636
162 Public Building Authority	151,067	-	151,067	40,406	110,661
168 Puerto Rico Ports Authority	84,265	20,750	105,015	24,419	80,596
180 Tourism Company	152,211	-	152,211	57,153	95,058
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	141,070	150,489
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	18,996	74,478
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	4,519	93,478
277 Agricultural Enterprises Development Administration	87,077	-	87,077	18,909	68,168
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	12,030	28,148
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	36	8,694
303 Convention Center of District Authority	58,477	-	58,477	74,405	(15,928)
<b>Total - Core Component Units</b>	<b>\$ 1,951,530</b>	<b>\$ 20,750</b>	<b>\$ 1,972,280</b>	<b>\$ 663,311</b>	<b>\$ 1,308,969</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 533	\$ 1,381
22 Office of The Commissioner of Insurance	11,933	-	11,933	2,446	9,487
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	3,106	11,963
82 Institute of Puerto Rican Culture	1,353	-	1,353	105	1,248
105 Industrial Commission	23,356	-	23,356	6,160	17,196
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	472	1,962
121 Government Board of the 911 Service	22,597	-	22,597	4,227	18,370
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	1,243	7,027
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	166	1,180
165 Land Authority of Puerto Rico	12,195	-	12,195	8,163	4,032
167 Integral Development of the "Península de Cantera"	257	-	257	32	225
177 Land Administration of Puerto Rico	9,987	-	9,987	2,090	7,897
186 Culebra Conservation and Development Authority	319	-	319	192	127
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	451	1,565
192 Fine Arts Center Corporation	2,768	200	2,968	706	2,262
195 Economic Development Bank of PR	14,999	-	14,999	2,772	12,227
196 Puerto Rico Public Broadcasting Corporation	142	-	142	2,717	(2,575)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,578	1,838
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	1,050	3,515
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	1,187	12,725
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	140	1,780
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	-	9,897
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	1,466	749
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	15,135	43,803
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	124	165
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	4,617	27,482
310 Municipal Finance Corporation	404,665	-	404,665	56,670	347,995
311 Puerto Rico Gaming Commission	449,642	-	449,642	126,544	323,098
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 1,116,433</b>	<b>\$ 200</b>	<b>\$ 1,116,633</b>	<b>\$ 244,091</b>	<b>\$ 872,542</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

**OMB and Hacienda Custodies**

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

**Total - OMB and Hacienda Custodies**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ -	\$ -	\$ -	\$ -	\$ -
665,362	-	665,362	116,950	548,412
<b>\$ 665,362</b>	<b>\$ -</b>	<b>\$ 665,362</b>	<b>\$ 116,950</b>	<b>\$ 548,412</b>

**Out of Scope Entities**

10 The General Court of Justice

106 Public Housing Administration

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
18,575	-	18,575	5,927	12,648
16,598	-	16,598	-	16,598
<b>\$ 35,173</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ 5,927</b>	<b>\$ 29,246</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 1,660,312	\$ 74,029	\$ 1,734,341	\$ 364,537	\$ 1,369,804
1,951,530	20,750	1,972,280	663,311	1,308,969
1,116,433	200	1,116,633	244,091	872,542
665,362	-	665,362	116,950	548,412
35,173	-	35,173	5,927	29,246
<b>\$ 5,428,810</b>	<b>\$ 94,979</b>	<b>\$ 5,523,789</b>	<b>\$ 1,394,815</b>	<b>\$ 4,128,974</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 6,597	\$ -	\$ 6,597	\$ 4,904	\$ 1,693	26%
16 Office of Management and Budget	9,217	1,177	10,394	5,894	4,500	43%
18 Planning Board	-	7,081	7,081	4,361	2,720	38%
21 Emergency and Disaster Management Bureau	2,848	-	2,848	1,608	1,240	44%
23 Puerto Rico Department of State	7,249	(367)	6,882	5,293	1,589	23%
24 Puerto Rico Department of Treasury	344,746	905	345,651	318,886	26,764	8%
28 State Elections Commission	10,800	(11)	10,789	7,245	3,544	33%
30 Human Resources Management & Transformation	4,020	1,835	5,855	8,217	(2,362)	-40%
31 General Services Administration	10,121	11,667	21,788	5,078	16,710	77%
34 Commission of Investigation, Processing and Appeals	175	0	175	153	23	13%
37 Civil Rights Commission	285	-	285	196	90	31%
38 Puerto Rico Department of Justice	55,583	19	55,602	47,356	8,246	15%
40 Puerto Rico Police Bureau	293,279	967	294,246	253,939	40,306	14%
41 Special Investigations Bureau	2,020	-	2,020	1,930	91	4%
42 Puerto Rico Fire Department Bureau	34,196	-	34,196	29,896	4,300	13%
43 Puerto Rico National Guard	6,972	(7)	6,965	5,894	1,070	15%
45 Department of Public Safety	92,252	(109)	92,143	87,747	4,395	5%
49 Department of Transportation and Public Works	67,659	13,378	81,037	25,837	55,200	68%
50 Department of Natural and Environmental Resources	54,213	(169)	54,044	35,058	18,986	35%
55 Puerto Rico Department of Agriculture	14,156	(4)	14,152	8,097	6,055	43%
60 Office of the Citizen's Ombudsman	1,335	(9)	1,326	1,255	71	5%
62 Cooperative Development Commission of Puerto Rico	1,001	0	1,001	796	204	20%
67 Puerto Rico Department of Labor and Human Resources	119,795	(33)	119,762	76,191	43,570	36%
68 Puerto Rico Labor Relations Board	519	-	519	422	98	19%
69 Puerto Rico Department of Consumer Affairs	5,537	(19)	5,519	4,683	836	15%
71 Department of Health	237,748	6,380	244,128	152,908	91,221	37%
78 Department of Housing	18,369	(0)	18,369	12,331	6,038	33%
81 Department of Education	1,018,141	(151)	1,017,990	726,606	291,384	29%
87 Department of Recreation and Sports	19,897	(14)	19,883	12,515	7,368	37%
95 Mental Health and Drug Addiction Services Administration	52,544	(102)	52,442	39,687	12,755	24%
96 Office of the Women's Advocate	1,780	-	1,780	1,253	528	30%
120 Veteran's Advocate Office of Puerto Rico	1,485	(0)	1,485	802	683	46%
122 Secretariat of the Department of the Family	17,187	-	17,187	17,163	25	0%
123 Family and Children Administration	78,734	2,860	81,594	73,066	8,528	10%
124 Child Support Administration (ASUME)	5,946	-	5,946	4,510	1,435	24%
126 Vocational Rehabilitation Administration	9,890	0	9,890	8,971	919	9%
127 Administration for Socioeconomic Development of the Family	35,180	(18)	35,163	26,682	8,480	24%
137 Department of Correction and Rehabilitation	154,682	(41)	154,642	130,267	24,375	16%
139 Parole Board	1,140	(14)	1,125	919	206	18%
143 Office of Protection and Defense for People with Disabilities	421	(0)	421	236	185	44%
152 Elderly and Retired People Advocate Office	1,270	-	1,270	704	566	45%
153 Office for People with Disabilities	1,352	-	1,352	675	677	50%
155 State Historic Preservation Office of Puerto Rico	1,523	183	1,707	1,005	702	41%
221 Medical Emergency Corps Bureau	12,817	905	13,722	11,565	2,157	16%
231 Office for the Patient's Advocate	696	-	696	571	126	18%
241 Administration for Integral Development of Childhood	4,687	5,000	9,687	3,944	5,743	59%
279 Public Service Appeals Commission	940	(0)	940	854	85	9%
281 Office of the Election Comptroller	974	(0)	974	871	103	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 2,844,477</b>	<b>\$ 51,239</b>	<b>\$ 2,895,717</b>	<b>\$ 2,194,875</b>	<b>\$ 700,841</b>	<b>24%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 196,344	\$ -	\$ 196,344	\$ 184,829	\$ 11,515	6%
79 Automobile Accidents Compensation Administration	32,696	-	32,696	24,861	7,835	24%
90 Medical Services Administration of Puerto Rico	81,610	-	81,610	75,568	6,043	7%
119 Department of Economic Development & Commerce	33,040	(7,993)	25,048	20,610	4,438	18%
162 Public Building Authority	52,038	(0)	52,038	40,406	11,632	22%
168 Puerto Rico Ports Authority	28,088	6,917	35,005	24,419	10,586	30%
180 Tourism Company	50,737	-	50,737	57,153	(6,416)	-13%
187 Puerto Rico Health Insurance Administration	375,358	-	375,358	401,046	(25,688)	-7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	33,158	-	33,158	18,996	14,162	43%
235 Puerto Rico Housing Finance Corporation	35,441	-	35,441	5,419	30,022	85%
277 Agricultural Enterprises Development Administration	53,536	(129)	53,408	32,749	20,659	39%
285 Puerto Rico Integrated Transit Authority	41,368	(0)	41,368	37,663	3,705	9%
295 Fiscal Agency & Financial Advisory Authority	15,785	240	16,025	5,503	10,521	66%
303 Convention Center of District Authority	19,492	406	19,898	74,405	(54,507)	-274%
<b>Total - Core Component Units</b>	<b>\$ 1,048,692</b>	<b>\$ (559)</b>	<b>\$ 1,048,133</b>	<b>\$ 1,003,625</b>	<b>\$ 44,508</b>	<b>4%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 638	\$ -	\$ 638	\$ 533	\$ 105	17%
22 Office of The Commissioner of Insurance	3,978	-	3,978	2,446	1,532	39%
29 Puerto Rico Federal Affairs Administration	1,074	-	1,074	947	127	12%
75 Office of the Financial Institutions Commissioner	5,023	-	5,023	3,106	1,917	38%
82 Institute of Puerto Rican Culture	6,984	-	6,984	4,847	2,136	31%
105 Industrial Commission	7,785	-	7,785	6,160	1,625	21%
109 Puerto Rico School of Plastic Arts	1,780	225	2,006	1,488	517	26%
121 Government Board of the 911 Service	7,532	-	7,532	4,227	3,306	44%
138 Institutional Trust of the National Guard of Puerto Rico	2,757	-	2,757	1,243	1,513	55%
161 Puerto Rico Infrastructure Financing Authority	1,250	27	1,277	878	400	31%
165 Land Authority of Puerto Rico	4,065	-	4,065	8,163	(4,098)	-101%
167 Integral Development of the "Península de Cantera"	286	(0)	286	157	129	45%
177 Land Administration of Puerto Rico	3,329	-	3,329	2,090	1,239	37%
186 Culebra Conservation and Development Authority	194	-	194	273	(79)	-41%
189 Institute of Forensic Science	8,354	233	8,587	7,102	1,485	17%
191 Musical Arts Corporation	3,507	0	3,507	3,432	75	2%
192 Fine Arts Center Corporation	2,343	30	2,373	1,980	394	17%
195 Economic Development Bank of PR	5,000	-	5,000	2,772	2,228	45%
196 Puerto Rico Public Broadcasting Corporation	47	1,000	1,047	2,761	(1,714)	-164%
198 Agricultural Insurance Corporation	1,139	-	1,139	1,578	(439)	-39%
215 Puerto Rico Conservatory of Music Corporation	4,500	0	4,500	3,767	733	16%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,637	-	4,637	1,187	3,450	74%
238 Ponce Authority (Authority Of The Port Of The Americas)	367	-	367	286	81	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,203	240	1,443	685	758	53%
265 Roosevelt Roads	640	380	1,020	422	598	59%
271 Puerto Rico Technology and Innovation Services	37,773	0	37,773	11,266	26,507	70%
276 Puerto Rico Public Private Partnership Authority	9,551	(21)	9,530	1,289	8,241	86%
286 Authority of the Port of Ponce	969	0	969	1,650	(682)	-70%
288 University of Puerto Rico Comprehensive Cancer Center	27,220	3,627	30,847	24,288	6,559	21%
293 Center for Diabetes Research, Education, and Medical Services	509	225	734	363	371	51%
298 Public Service Regulatory Board	13,424	(183)	13,240	7,545	5,696	43%
310 Municipal Finance Corporation	134,888	-	134,888	56,670	78,218	58%
311 Puerto Rico Gaming Commission	150,638	(27)	150,611	127,141	23,470	16%
312 Retirement Board of the Government of Puerto Rico	19,949	3,487	23,436	17,875	5,561	24%
329 Office of Socioeconomic Development	1,916	-	1,916	1,189	727	38%
<b>Total - Secondary Component Units</b>	<b>\$ 475,250</b>	<b>\$ 9,244</b>	<b>\$ 484,494</b>	<b>\$ 311,805</b>	<b>\$ 172,689</b>	<b>36%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct 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 %
\$ 274,747	\$ (74,198)	\$ 200,549	\$ -	\$ 200,549	100%
625,350	27,953	653,303	604,797	48,506	7%
<b>\$ 900,097</b>	<b>\$ (46,245)</b>	<b>\$ 853,852</b>	<b>\$ 604,797</b>	<b>\$ 249,055</b>	<b>29%</b>

**Out of Scope Entities**

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 18,712	\$ (28)	\$ 18,684	\$ 18,064	\$ 620	3%
143,411	-	143,411	146,891	(3,481)	-2%
45,826	(13)	45,812	58,080	(12,268)	-27%
7,487	0	7,487	915	6,573	88%
186,966	-	186,966	175,098	11,868	6%
3,383	(27)	3,356	3,180	176	5%
1,196	-	1,196	1,145	51	4%
17,280	18,000	35,280	70,762	(35,482)	-101%
18,346	(0)	18,346	19,035	(689)	-4%
967	-	967	923	44	5%
6,519	-	6,519	6,224	294	5%
-	-	-	-	-	-
19,774	-	19,774	18,983	791	4%
<b>\$ 469,866</b>	<b>\$ 17,932</b>	<b>\$ 487,798</b>	<b>\$ 519,300</b>	<b>\$ (31,501)</b>	<b>-6%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 2,844,477	\$ 51,239	\$ 2,895,717	\$ 2,194,875	\$ 700,841	24%
1,048,692	(559)	1,048,133	1,003,625	44,508	4%
475,250	9,244	484,494	311,805	172,689	36%
900,097	(46,245)	853,852	604,797	249,055	29%
469,866	17,932	487,798	519,300	(31,501)	-6%
<b>\$ 5,738,383</b>	<b>\$ 31,611</b>	<b>\$ 5,769,994</b>	<b>\$ 4,634,402</b>	<b>\$ 1,135,592</b>	<b>20%</b>

**Notes:**

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 6,597	\$ -	\$ 6,597	\$ 4,904	\$ 1,693	26%
16 Office of Management and Budget	8,799	1,177	9,976	5,894	4,082	41%
18 Planning Board	-	7,081	7,081	4,361	2,720	38%
21 Emergency and Disaster Management Bureau	2,733	-	2,733	1,608	1,125	41%
23 Puerto Rico Department of State	5,652	(450)	5,202	4,393	809	16%
24 Puerto Rico Department of Treasury	71,801	905	72,706	54,519	18,186	25%
28 State Elections Commission	10,800	(11)	10,789	7,245	3,544	33%
30 Human Resources Management & Transformation	3,448	1,835	5,283	8,093	(2,810)	-53%
31 General Services Administration	8,236	500	8,736	4,453	4,283	49%
34 Commission of Investigation, Processing and Appeals	175	0	175	153	23	13%
37 Civil Rights Commission	285	-	285	196	90	31%
38 Puerto Rico Department of Justice	53,305	19	53,324	46,822	6,502	12%
40 Puerto Rico Police Bureau	286,979	967	287,946	253,491	34,455	12%
41 Special Investigations Bureau	2,020	-	2,020	1,930	91	4%
42 Puerto Rico Fire Department Bureau	29,043	-	29,043	29,837	(794)	-3%
43 Puerto Rico National Guard	6,972	(7)	6,965	5,894	1,070	15%
45 Department of Public Safety	92,176	(109)	92,067	87,747	4,320	5%
49 Department of Transportation and Public Works	22,497	(49)	22,449	16,916	5,532	25%
50 Department of Natural and Environmental Resources	38,464	(169)	38,295	33,743	4,552	12%
55 Puerto Rico Department of Agriculture	12,970	(4)	12,966	7,740	5,226	40%
60 Office of the Citizen's Ombudsman	1,335	(9)	1,326	1,255	71	5%
62 Cooperative Development Commission of Puerto Rico	1,001	0	1,001	796	204	20%
67 Puerto Rico Department of Labor and Human Resources	14,938	(33)	14,904	15,945	(1,041)	-7%
68 Puerto Rico Labor Relations Board	357	-	357	352	5	1%
69 Puerto Rico Department of Consumer Affairs	4,839	(19)	4,820	4,254	566	12%
71 Department of Health	177,254	6,380	183,634	132,370	51,264	28%
78 Department of Housing	9,059	(0)	9,059	9,756	(697)	-8%
81 Department of Education	1,014,795	(151)	1,014,644	726,510	288,134	28%
87 Department of Recreation and Sports	12,448	(14)	12,434	12,322	112	1%
95 Mental Health and Drug Addiction Services Administration	50,324	(102)	50,222	39,209	11,013	22%
96 Office of the Women's Advocate	1,780	-	1,780	1,253	528	30%
120 Veteran's Advocate Office of Puerto Rico	1,485	(0)	1,485	802	683	46%
122 Secretariat of the Department of the Family	17,187	-	17,187	17,163	25	0%
123 Family and Children Administration	78,734	2,860	81,594	73,066	8,528	10%
124 Child Support Administration (ASUME)	5,946	-	5,946	4,510	1,435	24%
126 Vocational Rehabilitation Administration	9,607	0	9,607	8,971	635	7%
127 Administration for Socioeconomic Development of the Family	35,180	(18)	35,163	26,682	8,480	24%
137 Department of Correction and Rehabilitation	146,707	(41)	146,667	129,565	17,101	12%
139 Parole Board	1,140	(14)	1,125	919	206	18%
143 Office of Protection and Defense for People with Disabilities	421	(0)	421	236	185	44%
152 Elderly and Retired People Advocate Office	1,270	-	1,270	704	566	45%
153 Office for People with Disabilities	1,352	-	1,352	675	677	50%
155 State Historic Preservation Office of Puerto Rico	1,121	183	1,304	892	412	32%
221 Medical Emergency Corps Bureau	10,012	905	10,917	10,116	801	7%
231 Office for the Patient's Advocate	696	-	696	571	126	18%
241 Administration for Integral Development of Childhood	4,687	5,000	9,687	3,944	5,743	59%
279 Public Service Appeals Commission	940	(0)	940	854	85	9%
281 Office of the Election Comptroller	974	(0)	974	871	103	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 2,291,040</b>	<b>\$ 26,563</b>	<b>\$ 2,317,603</b>	<b>\$ 1,821,419</b>	<b>\$ 496,184</b>	<b>21%</b>

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	33,030	-	33,030	25,887	7,143	22%
119 Department of Economic Development & Commerce	15,162	(7,993)	7,170	8,612	(1,442)	-20%
162 Public Building Authority	1,682	(0)	1,682	-	1,682	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	278,171	-	278,171	259,975	18,196	7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	2,000	-	2,000	-	2,000	100%
235 Puerto Rico Housing Finance Corporation	2,775	-	2,775	900	1,875	68%
277 Agricultural Enterprises Development Administration	24,511	(129)	24,382	13,840	10,542	43%
285 Puerto Rico Integrated Transit Authority	27,976	(0)	27,976	25,633	2,343	8%
295 Fiscal Agency & Financial Advisory Authority	12,875	240	13,115	5,467	7,647	58%
303 Convention Center of District Authority	-	406	406	-	406	100%
<b>Total - Core Component Units</b>	<b>\$ 398,182</b>	<b>\$ (7,476)</b>	<b>\$ 390,707</b>	<b>\$ 340,315</b>	<b>\$ 50,392</b>	<b>13%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	1,074	-	1,074	947	127	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	6,533	-	6,533	4,742	1,790	27%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	969	225	1,194	1,016	178	15%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	802	27	829	712	117	14%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	201	(0)	201	125	76	38%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	88	-	88	81	7	8%
189 Institute of Forensic Science	8,180	233	8,413	7,102	1,311	16%
191 Musical Arts Corporation	2,835	0	2,835	2,981	(146)	-5%
192 Fine Arts Center Corporation	1,421	(37)	1,384	1,274	110	8%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	1,000	1,000	44	956	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,979	0	2,979	2,717	262	9%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	367	-	367	286	81	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,203	240	1,443	685	758	53%
265 Roosevelt Roads	-	380	380	282	98	26%
271 Puerto Rico Technology and Innovation Services	34,474	0	34,474	11,266	23,208	67%
276 Puerto Rico Public Private Partnership Authority	9,551	(21)	9,530	1,289	8,241	86%
286 Authority of the Port of Ponce	230	0	230	184	46	20%
288 University of Puerto Rico Comprehensive Cancer Center	7,574	3,627	11,201	9,153	2,048	18%
293 Center for Diabetes Research, Education, and Medical Services	413	225	638	239	399	63%
298 Public Service Regulatory Board	2,724	(183)	2,541	2,928	(387)	-15%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	758	(27)	731	597	134	18%
312 Retirement Board of the Government of Puerto Rico	18,816	3,487	22,304	17,875	4,429	20%
329 Office of Socioeconomic Development	1,916	-	1,916	1,189	727	38%
<b>Total - Secondary Component Units</b>	<b>\$ 103,106</b>	<b>\$ 9,177</b>	<b>\$ 112,283</b>	<b>\$ 67,714</b>	<b>\$ 44,569</b>	<b>40%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*Oct 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 %
\$ 274,747	\$ (74,198)	\$ 200,549	\$ -	\$ 200,549	100%
403,563	27,953	431,516	487,847	(56,332)	-13%
<b>\$ 678,310</b>	<b>\$ (46,245)</b>	<b>\$ 632,064</b>	<b>\$ 487,847</b>	<b>\$ 144,217</b>	<b>23%</b>

**Out of Scope Entities**

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

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 18,712	\$ (28)	\$ 18,684	\$ 18,064	\$ 620	3%
137,219	-	137,219	140,965	(3,746)	-3%
45,826	(13)	45,812	58,080	(12,268)	-27%
1,955	0	1,955	915	1,040	53%
186,966	-	186,966	175,098	11,868	6%
3,383	(27)	3,356	3,180	176	5%
1,196	-	1,196	1,145	51	4%
17,280	18,000	35,280	70,762	(35,482)	-101%
18,346	(0)	18,346	19,035	(689)	-4%
967	-	967	923	44	5%
6,519	-	6,519	6,224	294	5%
-	-	-	-	-	-
19,774	-	19,774	18,983	791	4%
<b>\$ 458,142</b>	<b>\$ 17,932</b>	<b>\$ 476,074</b>	<b>\$ 513,373</b>	<b>\$ (37,299)</b>	<b>-8%</b>

**Recap**

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

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 2,291,040	\$ 26,563	\$ 2,317,603	\$ 1,821,419	\$ 496,184	21%
398,182	(7,476)	390,707	340,315	50,392	13%
103,106	9,177	112,283	67,714	44,569	40%
678,310	(46,245)	632,064	487,847	144,217	23%
458,142	17,932	476,074	513,373	(37,299)	-8%
<b>\$ 3,928,780</b>	<b>\$ (49)</b>	<b>\$ 3,928,731</b>	<b>\$ 3,230,667</b>	<b>\$ 698,064</b>	<b>18%</b>

**Notes:**

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



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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	418	-	418	-	418	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	116	-	116	-	116	100%
23 Puerto Rico Department of State	1,597	83	1,680	899	780	46%
24 Puerto Rico Department of Treasury	272,945	-	272,945	264,367	8,578	3%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	572	-	572	125	447	78%
31 General Services Administration	1,885	11,167	13,052	625	12,426	95%
38 Puerto Rico Department of Justice	2,277	-	2,277	534	1,743	77%
40 Puerto Rico Police Bureau	6,300	-	6,300	448	5,851	93%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	5,153	-	5,153	59	5,094	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	76	-	76	-	76	100%
49 Department of Transportation and Public Works	45,161	13,427	58,588	8,920	49,668	85%
50 Department of Natural and Environmental Resources	15,749	-	15,749	1,315	14,434	92%
55 Puerto Rico Department of Agriculture	1,186	-	1,186	356	830	70%
67 Puerto Rico Department of Labor and Human Resources	104,857	-	104,857	60,246	44,611	43%
68 Puerto Rico Labor Relations Board	162	-	162	69	93	57%
69 Puerto Rico Department of Consumer Affairs	698	-	698	429	269	39%
71 Department of Health	60,494	-	60,494	20,537	39,957	66%
78 Department of Housing	9,310	-	9,310	2,575	6,735	72%
81 Department of Education	3,346	-	3,346	96	3,251	97%
87 Department of Recreation and Sports	7,449	-	7,449	192	7,257	97%
95 Mental Health and Drug Addiction Services Administration	2,220	-	2,220	478	1,742	78%
126 Vocational Rehabilitation Administration	284	-	284	-	284	100%
137 Department of Correction and Rehabilitation	7,975	-	7,975	702	7,273	91%
155 State Historic Preservation Office of Puerto Rico	402	-	402	113	289	72%
221 Medical Emergency Corps Bureau	2,805	-	2,805	1,449	1,356	48%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 553,437</b>	<b>\$ 24,676</b>	<b>\$ 578,114</b>	<b>\$ 373,457</b>	<b>\$ 204,657</b>	<b>35%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 196,344	\$ -	\$ 196,344	\$ 184,829	\$ 11,515	6%
79 Automobile Accidents Compensation Administration	32,696	-	32,696	24,861	7,835	24%
90 Medical Services Administration of Puerto Rico	48,581	-	48,581	49,681	(1,100)	-2%
119 Department of Economic Development & Commerce	17,878	-	17,878	11,998	5,880	33%
162 Public Building Authority	50,356	-	50,356	40,406	9,950	20%
168 Puerto Rico Ports Authority	28,088	6,917	35,005	24,419	10,586	30%
180 Tourism Company	50,737	-	50,737	57,153	(6,416)	-13%
187 Puerto Rico Health Insurance Administration	97,186	-	97,186	141,070	(43,884)	-45%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	31,158	-	31,158	18,996	12,162	39%
235 Puerto Rico Housing Finance Corporation	32,666	-	32,666	4,519	28,147	86%
277 Agricultural Enterprises Development Administration	29,026	-	29,026	18,909	10,117	35%
285 Puerto Rico Integrated Transit Authority	13,393	-	13,393	12,030	1,363	10%
295 Fiscal Agency & Financial Advisory Authority	2,910	-	2,910	36	2,874	99%
303 Convention Center of District Authority	19,492	-	19,492	74,405	(54,913)	-282%
<b>Total - Core Component Units</b>	<b>\$ 650,510</b>	<b>\$ 6,917</b>	<b>\$ 657,427</b>	<b>\$ 663,311</b>	<b>\$ (5,884)</b>	<b>-1%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 638	\$ -	\$ 638	\$ 533	\$ 105	17%
22 Office of The Commissioner of Insurance	3,978	-	3,978	2,446	1,532	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	5,023	-	5,023	3,106	1,917	38%
82 Institute of Puerto Rican Culture	451	-	451	105	346	77%
105 Industrial Commission	7,785	-	7,785	6,160	1,625	21%
109 Puerto Rico School of Plastic Arts	811	-	811	472	339	42%
121 Government Board of the 911 Service	7,532	-	7,532	4,227	3,306	44%
138 Institutional Trust of the National Guard of Puerto Rico	2,757	-	2,757	1,243	1,513	55%
161 Puerto Rico Infrastructure Financing Authority	449	-	449	166	283	63%
165 Land Authority of Puerto Rico	4,065	-	4,065	8,163	(4,098)	-101%
167 Integral Development of the "Península de Cantera"	86	-	86	32	54	63%
177 Land Administration of Puerto Rico	3,329	-	3,329	2,090	1,239	37%
186 Culebra Conservation and Development Authority	106	-	106	192	(86)	-81%
189 Institute of Forensic Science	174	-	174	-	174	100%
191 Musical Arts Corporation	672	-	672	451	221	33%
192 Fine Arts Center Corporation	923	67	989	706	283	29%
195 Economic Development Bank of PR	5,000	-	5,000	2,772	2,228	45%
196 Puerto Rico Public Broadcasting Corporation	47	-	47	2,717	(2,670)	-5640%
198 Agricultural Insurance Corporation	1,139	-	1,139	1,578	(439)	-39%
215 Puerto Rico Conservatory of Music Corporation	1,522	-	1,522	1,050	472	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	4,637	-	4,637	1,187	3,450	74%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	640	-	640	140	500	78%
271 Puerto Rico Technology and Innovation Services	3,299	-	3,299	-	3,299	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	738	-	738	1,466	(728)	-99%
288 University of Puerto Rico Comprehensive Cancer Center	19,646	-	19,646	15,135	4,511	23%
293 Center for Diabetes Research, Education, and Medical Services	96	-	96	124	(28)	-29%
298 Public Service Regulatory Board	10,700	-	10,700	4,617	6,083	57%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	134,888	-	134,888	56,670	78,218	58%
311 Puerto Rico Gaming Commission	149,881	-	149,881	126,544	23,337	16%
312 Retirement Board of the Government of Puerto Rico	1,132	-	1,132	-	1,132	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 372,144</b>	<b>\$ 67</b>	<b>\$ 372,211</b>	<b>\$ 244,091</b>	<b>\$ 128,120</b>	<b>34%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Oct 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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
221,787	-	221,787	116,950	104,838	47%
<b>\$ 221,787</b>	<b>\$ -</b>	<b>\$ 221,787</b>	<b>\$ 116,950</b>	<b>\$ 104,838</b>	<b>47%</b>

**Out of Scope Entities**

10 The General Court of Justice

106 Public Housing Administration

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
6,192	-	6,192	5,927	265	4%
5,533	-	5,533	-	5,533	100%
<b>\$ 11,724</b>	<b>\$ -</b>	<b>\$ 11,724</b>	<b>\$ 5,927</b>	<b>\$ 5,798</b>	<b>49%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 553,437	\$ 24,676	\$ 578,114	\$ 373,457	\$ 204,657	35%
650,510	6,917	657,427	663,311	(5,884)	-1%
372,144	67	372,211	244,091	128,120	34%
221,787	-	221,787	116,950	104,838	47%
11,724	-	11,724	5,927	5,798	49%
<b>\$ 1,809,603</b>	<b>\$ 31,660</b>	<b>\$ 1,841,263</b>	<b>\$ 1,403,735</b>	<b>\$ 437,528</b>	<b>24%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,165	\$ 485	29%
16 Office of Management and Budget	2,304	294	2,599	1,558	1,041	40%
18 Planning Board	-	1,770	1,770	975	795	45%
21 Emergency and Disaster Management Bureau	712	-	712	439	274	38%
23 Puerto Rico Department of State	1,812	(92)	1,720	1,100	621	36%
24 Puerto Rico Department of Treasury	86,186	226	86,413	97,394	(10,982)	-13%
28 State Elections Commission	2,700	(3)	2,697	1,458	1,239	46%
30 Human Resources Management & Transformation	1,005	459	1,464	5,800	(4,336)	-296%
31 General Services Administration	2,530	2,917	5,447	1,607	3,840	70%
34 Commission of Investigation, Processing and Appeals	44	0	44	41	3	7%
37 Civil Rights Commission	71	-	71	55	16	23%
38 Puerto Rico Department of Justice	13,896	5	13,900	12,385	1,515	11%
40 Puerto Rico Police Bureau	73,320	242	73,561	62,765	10,796	15%
41 Special Investigations Bureau	505	-	505	541	(36)	-7%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,535	1,014	12%
43 Puerto Rico National Guard	1,743	(2)	1,741	2,091	(350)	-20%
45 Department of Public Safety	23,063	(27)	23,036	21,912	1,123	5%
49 Department of Transportation and Public Works	16,915	3,344	20,259	6,930	13,330	66%
48 Department of Natural and Environmental Resources	13,553	(42)	13,511	-	13,511	100%
55 Puerto Rico Department of Agriculture	3,539	(1)	3,538	1,847	1,691	48%
60 Office of the Citizen's Ombudsman	334	(2)	332	346	(15)	-4%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	29,949	(8)	29,940	6,908	23,032	77%
68 Puerto Rico Labor Relations Board	130	-	130	104	25	20%
69 Puerto Rico Department of Consumer Affairs	1,384	(5)	1,380	1,065	314	23%
71 Department of Health	59,437	1,595	61,032	46,859	14,173	23%
78 Department of Housing	4,592	(0)	4,592	4,301	292	6%
81 Department of Education	254,535	(38)	254,498	141,251	113,247	44%
87 Department of Recreation and Sports	4,974	(3)	4,971	2,463	2,508	50%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	12,250	861	7%
96 Office of the Women's Advocate	445	-	445	351	94	21%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	305	66	18%
122 Secretariat of the Department of the Family	4,297	-	4,297	3,028	1,269	30%
123 Family and Children Administration	19,683	715	20,398	25,994	(5,596)	-27%
124 Child Support Administration (ASUME)	1,486	-	1,486	1,375	111	7%
126 Vocational Rehabilitation Administration	2,473	0	2,473	4,624	(2,152)	-87%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	7,545	1,246	14%
137 Department of Correction and Rehabilitation	38,671	(10)	38,660	35,317	3,343	9%
139 Parole Board	285	(4)	281	228	53	19%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	115	(9)	-9%
152 Elderly and Retired People Advocate Office	317	-	317	252	65	20%
153 Office for People with Disabilities	338	-	338	192	147	43%
155 State Historic Preservation Office of Puerto Rico	381	46	427	202	224	53%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,812	619	18%
231 Office for the Patient's Advocate	174	-	174	151	23	13%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,156	1,266	52%
279 Public Service Appeals Commission	235	(0)	235	219	16	7%
281 Office of the Election Comptroller	244	(0)	244	221	23	9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 711,119</b>	<b>\$ 12,810</b>	<b>\$ 723,929</b>	<b>\$ 527,435</b>	<b>\$ 196,494</b>	<b>27%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 40,442	\$ 8,644	18%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	8,999	(825)	-10%
90 Medical Services Administration of Puerto Rico	20,403	-	20,403	21,504	(1,101)	-5%
119 Department of Economic Development & Commerce	8,260	(1,998)	6,262	5,624	638	10%
162 Public Building Authority	13,010	(0)	13,010	10,199	2,810	22%
168 Puerto Rico Ports Authority	7,022	1,729	8,751	10,858	(2,107)	-24%
180 Tourism Company	12,684	-	12,684	8,391	4,293	34%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	90,637	3,202	3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	147	8,143	98%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,323	7,537	85%
277 Agricultural Enterprises Development Administration	13,384	(32)	13,352	10,799	2,553	19%
285 Puerto Rico Integrated Transit Authority	10,342	(0)	10,342	9,894	448	4%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	1,619	2,388	60%
303 Convention Center of District Authority	4,873	102	4,975	22,851	(17,876)	-359%
<b>Total - Core Component Units</b>	<b>\$ 262,173</b>	<b>\$ (140)</b>	<b>\$ 262,033</b>	<b>\$ 243,288</b>	<b>\$ 18,746</b>	<b>7%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 133	\$ 26	17%
22 Office of The Commissioner of Insurance	994	-	994	611	383	39%
29 Puerto Rico Federal Affairs Administration	269	-	269	241	28	10%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	790	466	37%
82 Institute of Puerto Rican Culture	1,746	-	1,746	2,209	(463)	-27%
105 Industrial Commission	1,946	-	1,946	1,651	296	15%
109 Puerto Rico School of Plastic Arts	445	56	501	417	84	17%
121 Government Board of the 911 Service	1,883	-	1,883	1,934	(51)	-3%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	243	447	65%
161 Puerto Rico Infrastructure Financing Authority	313	7	319	237	82	26%
165 Land Authority of Puerto Rico	1,016	-	1,016	5,932	(4,916)	-484%
167 Integral Development of the "Peninsula de Cantera"	72	(0)	72	36	36	50%
177 Land Administration of Puerto Rico	832	-	832	611	221	27%
186 Culebra Conservation and Development Authority	49	-	49	84	(36)	-73%
189 Institute of Forensic Science	2,089	58	2,147	1,868	278	13%
191 Musical Arts Corporation	877	0	877	959	(82)	-9%
192 Fine Arts Center Corporation	586	8	593	542	51	9%
195 Economic Development Bank of PR	1,250	-	1,250	835	415	33%
196 Puerto Rico Public Broadcasting Corporation	12	250	262	714	(452)	-173%
198 Agricultural Insurance Corporation	285	-	285	159	126	44%
215 Puerto Rico Conservatory of Music Corporation	1,125	0	1,125	1,005	120	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	412	747	64%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	68	24	26%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	238	123	34%
265 Roosevelt Roads	160	95	255	233	22	9%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	4,853	4,590	49%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	370	2,012	84%
286 Authority of the Port of Ponce	242	0	242	425	(183)	-76%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	907	7,712	8,942	(1,231)	-16%
293 Center for Diabetes Research, Education, and Medical Services	127	56	184	106	78	42%
298 Public Service Regulatory Board	3,356	(46)	3,310	2,531	779	24%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	(7)	37,653	39,544	(1,891)	-5%
312 Retirement Board of the Government of Puerto Rico	4,987	872	5,859	7,404	(1,545)	-26%
329 Office of Socioeconomic Development	479	-	479	979	(500)	-104%
<b>Total - Secondary Component Units</b>	<b>\$ 118,813</b>	<b>\$ 2,311</b>	<b>\$ 121,123</b>	<b>\$ 87,316</b>	<b>\$ 33,807</b>	<b>28%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-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	\$ (18,550)	\$ 50,137	\$ -	\$ 50,137	100%
143,754	6,988	150,742	119,983	30,759	20%
<b>\$ 212,441</b>	<b>\$ (11,561)</b>	<b>\$ 200,880</b>	<b>\$ 119,983</b>	<b>\$ 80,897</b>	<b>40%</b>

**Out of Scope Entities**

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	\$ (7)	\$ 4,671	\$ 4,447	\$ 224	5%
35,853	-	35,853	37,992	(2,139)	-6%
11,456	(3)	11,453	12,007	(554)	-5%
1,872	0	1,872	230	1,642	88%
46,742	-	46,742	44,724	2,018	4%
846	(7)	839	781	58	7%
299	-	299	282	17	6%
4,320	4,500	8,820	43,061	(34,241)	-388%
4,587	(0)	4,587	4,714	(128)	-3%
242	-	242	229	13	5%
1,630	-	1,630	1,523	107	7%
-	-	-	-	-	-
4,944	-	4,944	4,672	272	6%
<b>\$ 117,467</b>	<b>\$ 4,483</b>	<b>\$ 121,950</b>	<b>\$ 154,660</b>	<b>\$ (32,711)</b>	<b>-27%</b>

**Recap**

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 711,119	\$ 12,810	\$ 723,929	\$ 527,435	\$ 196,494	27%
262,173	(140)	262,033	243,288	18,746	7%
118,813	2,311	121,123	87,316	33,807	28%
212,441	(11,561)	200,880	119,983	80,897	40%
117,467	4,483	121,950	154,660	(32,711)	-27%
<b>\$ 1,422,012</b>	<b>\$ 7,903</b>	<b>\$ 1,429,915</b>	<b>\$ 1,132,683</b>	<b>\$ 297,233</b>	<b>21%</b>

**Notes:**

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,165	\$ 485	29%
16 Office of Management and Budget	2,200	294	2,494	1,558	936	38%
18 Planning Board	-	1,770	1,770	975	795	45%
21 Emergency and Disaster Management Bureau	683	-	683	439	245	36%
23 Puerto Rico Department of State	1,413	(113)	1,301	758	542	42%
24 Puerto Rico Department of Treasury	17,950	226	18,176	18,524	(348)	-2%
28 State Elections Commission	2,700	(3)	2,697	1,458	1,239	46%
30 Human Resources Management & Transformation	862	459	1,321	5,729	(4,408)	-334%
31 General Services Administration	2,059	125	2,184	1,360	824	38%
34 Commission of Investigation, Processing and Appeals	44	0	44	41	3	7%
37 Civil Rights Commission	71	-	71	55	16	23%
38 Puerto Rico Department of Justice	13,326	5	13,331	12,054	1,277	10%
40 Puerto Rico Police Bureau	71,745	242	71,987	62,531	9,456	13%
41 Special Investigations Bureau	505	-	505	541	(36)	-7%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,524	(263)	-4%
43 Puerto Rico National Guard	1,743	(2)	1,741	2,091	(350)	-20%
45 Department of Public Safety	23,044	(27)	23,017	21,912	1,105	5%
49 Department of Transportation and Public Works	5,624	(12)	5,612	3,663	1,949	35%
48 Department of Natural and Environmental Resources	9,616	(42)	9,574	-	9,574	100%
55 Puerto Rico Department of Agriculture	3,243	(1)	3,242	1,776	1,466	45%
60 Office of the Citizen's Ombudsman	334	(2)	332	346	(15)	-4%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	3,734	(8)	3,726	3,918	(192)	-5%
68 Puerto Rico Labor Relations Board	89	-	89	83	6	7%
69 Puerto Rico Department of Consumer Affairs	1,210	(5)	1,205	957	248	21%
71 Department of Health	44,314	1,595	45,909	37,887	8,022	17%
78 Department of Housing	2,265	(0)	2,265	2,580	(316)	-14%
81 Department of Education	253,699	(38)	253,661	141,180	112,481	44%
87 Department of Recreation and Sports	3,112	(3)	3,109	2,407	701	23%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	12,025	530	4%
96 Office of the Women's Advocate	445	-	445	351	94	21%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	305	66	18%
122 Secretariat of the Department of the Family	4,297	-	4,297	3,028	1,269	30%
123 Family and Children Administration	19,683	715	20,398	25,994	(5,596)	-27%
124 Child Support Administration (ASUME)	1,486	-	1,486	1,375	111	7%
126 Vocational Rehabilitation Administration	2,402	0	2,402	4,624	(2,223)	-93%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	7,545	1,246	14%
137 Department of Correction and Rehabilitation	36,677	(10)	36,667	35,054	1,613	4%
139 Parole Board	285	(4)	281	228	53	19%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	115	(9)	-9%
152 Elderly and Retired People Advocate Office	317	-	317	252	65	20%
153 Office for People with Disabilities	338	-	338	192	147	43%
155 State Historic Preservation Office of Puerto Rico	280	46	326	178	148	45%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,149	580	21%
231 Office for the Patient's Advocate	174	-	174	151	23	13%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,156	1,266	52%
279 Public Service Appeals Commission	235	(0)	235	219	16	7%
281 Office of the Election Comptroller	244	(0)	244	221	23	9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 572,760</b>	<b>\$ 6,641</b>	<b>\$ 579,401</b>	<b>\$ 428,873</b>	<b>\$ 150,528</b>	<b>26%</b>

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	-	8,257	7,199	1,059	13%
119 Department of Economic Development & Commerce	3,791	(1,998)	1,792	1,812	(20)	-1%
162 Public Building Authority	421	(0)	421	-	421	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	66,913	2,629	4%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	179	515	74%
277 Agricultural Enterprises Development Administration	6,128	(32)	6,096	5,130	965	16%
285 Puerto Rico Integrated Transit Authority	6,994	(0)	6,994	6,862	132	2%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	1,596	1,683	51%
303 Convention Center of District Authority	-	102	102	-	102	100%
<b>Total - Core Component Units</b>	<b>\$ 99,546</b>	<b>\$ (1,869)</b>	<b>\$ 97,677</b>	<b>\$ 89,692</b>	<b>\$ 7,985</b>	<b>8%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	241	28	10%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	-	1,633	2,136	(503)	-31%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	56	299	253	45	15%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	7	207	172	36	17%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	50	(0)	50	28	22	44%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	38	(16)	-74%
189 Institute of Forensic Science	2,045	58	2,103	1,868	235	11%
191 Musical Arts Corporation	709	0	709	820	(111)	-16%
192 Fine Arts Center Corporation	355	(9)	346	340	6	2%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	250	250	11	239	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	0	745	730	15	2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	68	24	26%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	238	123	34%
265 Roosevelt Roads	-	95	95	119	(24)	-25%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	4,853	3,766	44%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	370	2,012	84%
286 Authority of the Port of Ponce	58	0	58	69	(12)	-20%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	907	2,800	5,093	(2,293)	-82%
293 Center for Diabetes Research, Education, and Medical Services	103	56	159	70	89	56%
298 Public Service Regulatory Board	681	(46)	635	589	47	7%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	(7)	183	136	47	26%
312 Retirement Board of the Government of Puerto Rico	4,704	872	5,576	7,404	(1,828)	-33%
329 Office of Socioeconomic Development	479	-	479	979	(500)	-104%
<b>Total - Secondary Component Units</b>	<b>\$ 25,776</b>	<b>\$ 2,294</b>	<b>\$ 28,071</b>	<b>\$ 26,625</b>	<b>\$ 1,446</b>	<b>5%</b>



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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (18,550)	\$ 50,137	\$ -	\$ 50,137	100%
25 Custody of the Department of the Treasury	88,307	6,988	95,296	91,591	3,705	4%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 156,994</b>	<b>\$ (11,561)</b>	<b>\$ 145,433</b>	<b>\$ 91,591</b>	<b>\$ 53,842</b>	<b>37%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	4,678	\$ (7)	\$ 4,671	\$ 4,447	\$ 224	5%
10 The General Court of Justice	34,305	-	34,305	36,866	(2,562)	0
100 Legislative Assembly of the Commonwealth	11,456	(3)	11,453	12,007	(554)	0
106 Public Housing Administration	489	0	489	230	259	1
113 CRIM						
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	46,742	-	46,742	44,724	2,018	0
193 Office of Government Ethics	846	(7)	839	781	58	0
200 Special Independent Prosecutor's Panel	299	-	299	282	17	0
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	4,320	4,500	8,820	43,061	(34,241)	-4
212 COSSEC						
220 Correctional Health	4,587	(0)	4,587	4,714	(128)	0
268 Puerto Rico Institute of Statistics	242	-	242	229	13	0
272 Office of the Inspector General	1,630	-	1,630	1,523	107	0
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,672	272	0
<b>Total - Out of Scope Entities</b>	<b>\$ 114,536</b>	<b>\$ 4,483</b>	<b>\$ 119,018</b>	<b>\$ 153,535</b>	<b>\$ (34,517)</b>	<b>-29%</b>
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 572,760	\$ 6,641	\$ 579,401	\$ 428,873	\$ 150,528	26%
Core Component Units	99,546	(1,869)	97,677	89,692	7,985	8%
Secondary Component Units	25,776	2,294	28,071	26,625	1,446	5%
OMB and Hacienda Custodies	156,994	(11,561)	145,433	91,591	53,842	37%
Out of Scope Entities	114,536	4,483	119,018	153,535	(34,517)	-29%
<b>Total</b>	<b>\$ 969,612</b>	<b>\$ (12)</b>	<b>\$ 969,599</b>	<b>\$ 790,316</b>	<b>\$ 179,284</b>	<b>18%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	-	105	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	341	79	19%
24 Puerto Rico Department of Treasury	68,236	-	68,236	78,870	(10,634)	-16%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	72	71	50%
31 General Services Administration	471	2,792	3,263	248	3,015	92%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	331	238	42%
40 Puerto Rico Police Bureau	1,575	-	1,575	234	1,340	85%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	12	1,277	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	3,357	14,647	3,267	11,380	78%
48 Department of Natural and Environmental Resources	3,937	-	3,937	-	3,937	100%
55 Puerto Rico Department of Agriculture	297	-	297	71	225	76%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	2,990	23,224	89%
68 Puerto Rico Labor Relations Board	41	-	41	22	19	47%
69 Puerto Rico Department of Consumer Affairs	175	-	175	109	66	38%
71 Department of Health	15,124	-	15,124	8,972	6,151	41%
78 Department of Housing	2,327	-	2,327	1,720	607	26%
81 Department of Education	837	-	837	71	765	91%
87 Department of Recreation and Sports	1,862	-	1,862	56	1,806	97%
95 Mental Health and Drug Addiction Services Administration	555	-	555	224	330	60%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	71	-	71	-	71	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,994	-	1,994	264	1,730	87%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	101	-	101	25	76	76%
221 Medical Emergency Corps Bureau	701	-	701	663	39	6%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 138,359</b>	<b>\$ 6,169</b>	<b>\$ 144,528</b>	<b>\$ 98,563</b>	<b>\$ 45,966</b>	<b>32%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 40,442	\$ 8,644	18%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	8,999	(825)	-10%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	14,305	(2,160)	-18%
119 Department of Economic Development & Commerce	4,470	-	4,470	3,812	658	15%
162 Public Building Authority	12,589	-	12,589	10,199	2,390	19%
168 Puerto Rico Ports Authority	7,022	1,729	8,751	10,858	(2,107)	-24%
180 Tourism Company	12,684	-	12,684	8,391	4,293	34%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	23,724	573	2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	147	7,643	98%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,144	7,022	86%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	5,669	1,587	22%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,032	316	9%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	23	705	97%
303 Convention Center of District Authority	4,873	-	4,873	22,851	(17,978)	-369%
<b>Total - Core Component Units</b>	<b>\$ 162,628</b>	<b>\$ 1,729</b>	<b>\$ 164,357</b>	<b>\$ 153,596</b>	<b>\$ 10,761</b>	<b>7%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 133	\$ 26	17%
22 Office of The Commissioner of Insurance	994	-	994	611	383	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	790	466	37%
82 Institute of Puerto Rican Culture	113	-	113	73	40	35%
105 Industrial Commission	1,946	-	1,946	1,651	296	15%
109 Puerto Rico School of Plastic Arts	203	-	203	164	39	19%
121 Government Board of the 911 Service	1,883	-	1,883	1,934	(51)	-3%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	243	447	65%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	66	46	41%
165 Land Authority of Puerto Rico	1,016	-	1,016	5,932	(4,916)	-484%
167 Integral Development of the "Península de Cantera"	21	-	21	8	13	63%
177 Land Administration of Puerto Rico	832	-	832	611	221	27%
186 Culebra Conservation and Development Authority	27	-	27	46	(19)	-73%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	139	29	17%
192 Fine Arts Center Corporation	231	17	247	202	45	18%
195 Economic Development Bank of PR	1,250	-	1,250	835	415	33%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	703	(691)	-5841%
198 Agricultural Insurance Corporation	285	-	285	159	126	44%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	275	105	28%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	412	747	64%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	114	46	29%
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	356	(171)	-93%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	3,849	1,063	22%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	36	(12)	-49%
298 Public Service Regulatory Board	2,675	-	2,675	1,942	733	27%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	-	37,470	39,408	(1,938)	-5%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 93,036</b>	<b>\$ 17</b>	<b>\$ 93,053</b>	<b>\$ 60,691</b>	<b>\$ 32,361</b>	<b>35%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

**OMB and Hacienda Custodies**

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

**Total - OMB and Hacienda Custodies**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
55,447	-	55,447	28,392	27,055	49%
<b>\$ 55,447</b>	<b>\$ -</b>	<b>\$ 55,447</b>	<b>\$ 28,392</b>	<b>\$ 27,055</b>	<b>49%</b>

**Out of Scope Entities**

10 The General Court of Justice

106 Public Housing Administration

**Total - Out of Scope Entities**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1,547.92	-	1,547.92	1,125.41	422.51	0.27
1,383.17	-	1,383.17	-	1,383.17	1.00
<b>\$ 2,931</b>	<b>\$ -</b>	<b>\$ 2,931</b>	<b>\$ 1,125</b>	<b>\$ 1,806</b>	<b>62%</b>

**Recap**

Entities Operating in PRIIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

**Total**

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 138,359	\$ 6,169	\$ 144,528	\$ 98,563	\$ 45,966	32%
162,628	1,729	164,357	153,596	10,761	7%
93,036	17	93,053	60,691	32,361	35%
55,447	-	55,447	28,392	27,055	49%
2,931	-	2,931	1,125	1,806	62%
<b>\$ 452,401</b>	<b>\$ 7,915</b>	<b>\$ 460,316</b>	<b>\$ 342,367</b>	<b>\$ 117,949</b>	<b>26%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
16 Office of Management and Budget	3,360	(168)	3,192	6	3,186
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	2,838	2,838	-	2,838
31 General Services Administration	1,000	1,450	2,450	-	2,450
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
60 Office of the Citizen's Ombudsman	220	(11)	209	60	149
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
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
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 74,237</b>	<b>\$ 2,336</b>	<b>\$ 76,573</b>	<b>\$ 66</b>	<b>\$ 76,507</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
168 Puerto Rico Ports Authority	-	20,750	20,750	-	20,750
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
<b>Total - Core Component Units</b>	<b>\$ 6,000</b>	<b>\$ 20,750</b>	<b>\$ 26,750</b>	<b>\$ -</b>	<b>\$ 26,750</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	-	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	675	1,009	-	1,009
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
<b>Total - Secondary Component Units</b>	<b>\$ 16,515</b>	<b>\$ (650)</b>	<b>\$ 15,865</b>	<b>\$ -</b>	<b>\$ 15,865</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: October-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (4,338)	\$ 38,668	\$ -	\$ 38,668
25 Custody of the Department of the Treasury	250	-	250	250	-
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 43,256</b>	<b>\$ (4,338)</b>	<b>\$ 38,918</b>	<b>\$ 250</b>	<b>\$ 38,668</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Out of Scope Entities</b>					
10 The General Court of Justice	9,226	-	9,226	800	8,426
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	3,909	3,800
<b>Total - Out of Scope Entities</b>	<b>\$ 17,341</b>	<b>\$ (406)</b>	<b>\$ 16,935</b>	<b>\$ 4,709</b>	<b>\$ 12,226</b>
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 2,336	\$ 76,573	\$ 66	\$ 76,507
Core Component Units	6,000	20,750	26,750	-	26,750
Secondary Component Units	16,515	(650)	15,865	-	15,865
OMB and Hacienda Custodies	43,256	(4,338)	38,918	250	38,668
Out of Scope Entities	17,341	(406)	16,935	4,709	12,226
<b>Total</b>	<b>\$ 157,349</b>	<b>\$ 17,693</b>	<b>\$ 175,042</b>	<b>\$ 5,025</b>	<b>\$ 170,016</b>

**Notes:**

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

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

# Appendix

**Puerto Rico Department of Treasury**

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

By Agency

For the month of: October-25

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	YTD Totals	Remaining Balance \$	Balance %
<b>Core Component Units</b>							
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,523	\$ 8,569	\$ 127,295	\$ 184,829	\$ 404,203	69%
79 Automobile Accident Compensation Administration	98,087	5,665	5,432	4,766	24,861	73,226	75%
90 Administration of Medical Services of Puerto Rico	244,831	17,663	18,505	17,896	75,568	169,263	69%
119 Department of Economic Development and Commerce	75,143	3,116	5,158	6,713	20,610	54,533	73%
162 Public Buildings Authority	156,114	8,448	11,552	10,206	40,406	115,708	74%
168 Ports Authority	105,015	4,142	5,055	4,364	24,419	80,596	77%
180 Tourism Company	152,211	464	472	47,825	57,153	95,058	62%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,612	401,046	725,027	64%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,043	5,982	5,825	18,996	80,478	81%
235 Housing Financing Authority	106,323	824	874	2,397	5,419	100,904	95%
277 Administration for the Development of Agricultural Enterprises	160,223	981	921	20,048	32,749	127,474	80%
285 Integrated Transport Authority	124,105	9,473	9,524	8,771	37,663	86,442	70%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,074	1,539	1,161	1,185	5,503	42,571	89%
303 District Authority of the Convention Center	59,695	12,405	10,078	29,071	74,405	(14,710)	-25%
<b>Total - Core Component Units</b>	<b>\$ 3,144,400</b>	<b>\$ 157,944</b>	<b>\$ 273,421</b>	<b>\$ 328,973</b>	<b>\$ 1,003,625</b>	<b>\$ 2,140,775</b>	<b>68%</b>
<b>Secondary Component Units</b>							
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 121	\$ 140	\$ 138	\$ 533	\$ 1,381	72%
22 Office of The Commissioner of Insurance	11,933	495	653	687	2,446	9,487	80%
29 Puerto Rico Federal Affairs Administration	3,222	230	243	234	947	2,275	71%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	3,106	11,963	79%
82 Institute of Puerto Rican Culture	20,951	693	945	1,000	4,847	16,104	77%
105 Industrial Commission	23,356	1,246	1,756	1,507	6,160	17,196	74%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	1,488	4,529	75%
121 Government Board of the 911 Service	22,597	554	915	824	4,227	18,370	81%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	1,243	7,027	85%
161 Puerto Rico Infrastructure Financing Authority	3,832	198	219	224	878	2,954	77%
165 Land Authority of Puerto Rico	12,195	706	784	740	8,163	4,032	33%
167 Integral Development of the "Península de Cantera"	859	38	46	37	157	702	82%
177 Land Administration of Puerto Rico	9,987	395	478	606	2,090	7,897	79%
186 Culebra Conservation and Development Authority	583	58	89	41	273	310	53%
189 Institute of Forensic Science	25,762	1,667	1,729	1,837	7,102	18,660	72%
191 Musical Arts Corporation	10,522	789	740	945	3,432	7,090	67%
192 Fine Arts Center Corporation	7,120	432	466	540	1,980	5,140	72%
195 Economic Development Bank of PR	14,999	561	715	661	2,772	12,227	82%
196 Puerto Rico Public Broadcasting Corporation	3,142	693	669	685	2,761	381	12%
198 Agricultural Insurance Corporation	3,416	411	300	708	1,578	1,838	54%
215 Puerto Rico Conservatory of Music Corporation	13,501	708	923	1,131	3,767	9,734	72%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	1,187	12,725	91%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	286	815	74%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,329	126	142	179	685	3,644	84%
265 Roosevelt Roads	3,059	96	83	10	422	2,637	86%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,285	797	11,266	102,054	90%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	380	1,289	27,301	95%
286 Authority of the Port of Ponce	2,906	242	534	448	1,650	1,256	43%
288 University of Puerto Rico Comprehensive Cancer Center	92,540	2,231	4,311	8,804	24,288	68,252	74%
293 Center for Diabetes Research, Education, and Medical Services	2,202	82	96	79	363	1,839	84%
298 Public Service Regulatory Board	39,721	1,241	1,709	2,064	7,545	32,176	81%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	56,670	347,995	86%
311 Puerto Rico Gaming Commission	451,834	2,928	57,515	27,154	127,141	324,693	72%
312 Retirement Board of the Government of Puerto Rico	70,308	2,877	4,623	2,971	17,875	52,433	75%
329 Office of Socioeconomic Development	5,747	194	8	8	1,189	4,558	79%
<b>Total - Secondary Component Units</b>	<b>\$ 1,453,482</b>	<b>\$ 40,589</b>	<b>\$ 106,758</b>	<b>\$ 77,141</b>	<b>\$ 311,805</b>	<b>\$ 1,141,677</b>	<b>79%</b>
Core Component Units	\$ 3,144,400	\$ 157,944	\$ 273,421	\$ 328,973	\$ 1,003,625	\$ 2,140,775	68%
Secondary Component Units	1,453,482	40,589	106,758	77,141	311,805	1,141,677	79%
<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,597,882</b>	<b>\$ 198,533</b>	<b>\$ 380,179</b>	<b>\$ 406,114</b>	<b>\$ 1,315,430</b>	<b>\$ 3,282,452</b>	<b>71%</b>



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

As Recorded and Presented by each Entity

<b>Code:</b>	<b>Entity:</b>	Q1	Q1	Q1	Q2	FY26
		1	2	3	4	YTD Totals
		<b>7/31/2025</b>	<b>8/31/2025</b>	<b>9/30/2025</b>	<b>10/31/2025</b>	
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45,320	\$ -	\$ -	\$ 45,320
22	Office of The Commissioner of Insurance	-	-	-	206	206
70	State Insurance Fund Corporation	-	-	-	-	-
75	OCIF	202	195	195	-	592
79	Automobile Accidents Compensation Administration	-	-	-	-	-
82	Institute of Puerto Rican Culture	3,465	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	1,852	-	5,942
105	Industrial Commission	411	425	-	-	836
109	School of Plastic Arts	36	36	36	36	144
119	Department of Economic Development and Commerce	277	-	-	-	277
121	Government Board of the 911 Service	-	23	-	47	70
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	13
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-
162	Public Building Authority	-	-	-	-	-
165	Land Authority of Puerto Rico	-	0	-	-	-
168	Puerto Rico Ports Authority	2,103	2,055	-	-	4,158
177	Land Administration of Puerto Rico	-	-	206	-	206
180	Tourism Company of Puerto Rico	-	-	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	152
186	Culebra Conservation and Development Authority	2	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	647
191	Musical Arts Corporation	37	29	44	36	146
192	Fine Arts Center Corporation	50	50	50	50	200
195	Economic Development Bank of PR	154	156	154	151	615
198	Agricultural Insurance Corporation	15	15	15	15	60
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	162
235	Puerto Rico Housing Finance Authority	-	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	29
277	Agricultural Enterprises Development Administration	-	-	3,066	-	3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	4,580
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-
298	Public Service Regulatory Board	5,299	-	-	-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	1,772	2,560	1,248	3,448	9,028
		<b>\$ 17,326</b>	<b>\$ 54,237</b>	<b>\$ 8,270</b>	<b>\$ 5,381</b>	<b>\$ 85,212</b>