

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*

Sept FY26 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Sept FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 499,859	\$ 571,190	\$ 71,331	14.3%
2 Corporate Income Taxes	727,300	633,771	(93,529)	-12.9%
3 Sales & Use Taxes	380,256	415,589	35,333	9.3%
4 Act 154 Collections	31,268	27,999	(3,268)	-10.5%
5 Non-Resident Withholdings	213,933	293,384	79,451	37.1%
6 Alcoholic Beverages	79,834	62,721	(17,113)	-21.4%
7 Cigarettes	21,785	29,761	7,976	36.6%
8 Motor Vehicles	190,449	144,500	(45,949)	-24.1%
9 Excises on Off-Shore Shipment Rum	73,092	92,363	19,271	26.4%
10 Partnerships	83,592	74,799	(8,793)	-10.5%
11 Petroleum Products	120,859	113,810	(7,049)	-5.8%
12 Other Excise Taxes	22,016	38,230	16,214	73.6%
13 Other General Fund Revenue	110,019	160,828	50,809	46.2%
14 Other Tax Revenue	79,917	73,380	(6,538)	-8.2%
Total General Fund Revenue	\$ 2,634,177	\$ 2,732,324	\$ 98,146	4%

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

Sept FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	879,848	\$ 611,863	\$ 267,985	30%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$193.5M. Additionally, \$32.1M remains under the Custody of OMB, pending disbursement to various agencies.
2 Facilities	121,852	98,634	23,218	19%	Largely due to delayed disbursements from the Department of Education, amounting to \$28M.
3 Purchased Services	146,197	83,881	62,317	43%	Variances are primarily due to the timing of disbursements, driven by delayed invoicing from vendors across various agencies at the beginning of the fiscal year. The most significant variances include: Department of Correction and Rehabilitation for \$14.8M, Department of Education for \$14.7M, Custody of OMB for \$13.8M, and Department of Health for \$7M.
4 Donations and Subsidies	80,355	54,954	25,401	32%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$26M and the timing disbursements of \$10.3M under the Custody of OMB. Additionally, the (\$14M) variance is due to the Legislative Assembly's use of \$19 million from its advance budget in August for donations to public, semi-public, private, and not-for-profit institutions.
5 Transportation	28,218	3,587	24,631	87%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$22.7M.
6 Professional Services	144,242	39,439	104,802	73%	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 \$37M, Custody of the Department of the Treasury for \$12.3M, Puerto Rico Department of Treasury for \$9M, Department of Health for \$5M, and Medical Services Administration of Puerto Rico for \$4.8M.
7 Other Operating	62,781	32,644	30,137	48%	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 \$10.4M, Puerto Rico Technology and Innovation Services for \$9.3M, Agricultural Enterprises Development Administration for \$4.6M, Puerto Rico Police Bureau for \$2.7M, and Custody of OMB for \$2.5M.
8 Capital Expenditures	39,043	811	38,232	98%	The current month reflected minimal expenditures, largely attributable to postponed capital projects initiated at the start of fiscal year 2026 and the impact of approved extensions for prior year funds granted before June 2025.
9 Payments of current & prior period obligations	201,334	201,334	(0)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The balance corresponds to funds under the custody of the Treasury related to CVIs, which are scheduled for disbursement no later than November 1, 2025.
10 Materials and Supplies	23,138	10,969	12,169	53%	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 \$7.9M, Puerto Rico Police Bureau for \$1.2M, Department of Health for \$937K, and Department of Correction and Rehabilitation for \$720K.
11 Equipment Purchases	17,158	2,096	15,062	88%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$8.5M, Puerto Rico Department of Treasury for \$1M, Puerto Rico Police Bureau for \$1.6M, and Department of Correction and Rehabilitation for \$672K.
12 Media and Advertisements	1,160	265	895	77%	Variances are primarily attributed to disbursement timing differences and expected low utilization, as this reflects the first month of the fiscal year. Notable variances include: Puerto Rico Technology and Innovation Services for \$226K, Administration for Socioeconomic Development of the Family for \$140K, and Department of Health for \$110K.
13 Social Wellbeing for Puerto Rico	471,754	574,668	(102,914)	-22%	Variance is driven by early disbursements in health insurance by the Puerto Rico Health Insurance Administration totaling (\$124M) and contribution to the Municipalities for (\$11.6M). This is partially offset by \$41.7M under the Custody of OMB, pending disbursement to various agencies.
14 Appropriations to non-governmental entities	40,376	25,409	14,967	37%	Primarily due to delayed reporting of actual results by the ADEA totaling \$8.7M and Department of Education totaling \$2.7M. The remaining balance corresponds to the Pension Reserve Trust, which includes both the base contribution (to be disbursed no later than November 2025)
30 PayGo	515,892	490,839	25,052	5%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	76,679	108,891	(32,212)	-42%	The variance includes an early disbursement of (\$57.7M) 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 \$23.4M yet to be disbursed from the Custody of OMB to various agencies.
82 Federal Fund Matching	38,711	6,144	32,567	84%	Primary due to \$24.1M under the Custody of OMB, pending disbursement to various agencies.
89 Prior Period Debts	1,228	3,142	(1,913)	-156%	Primarily driven by early disbursements related to prior period debts in the Department of Health, totaling (\$2M).
98 Budgetary Reserve	52,332	-	52,332	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
Subtotal General Fund Expenditures	\$ 2,942,295	\$ 2,349,569	\$ 592,727	20%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	16,991	-	16,991	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	25,487	-	25,487	100.0%	
Subtotal Non-Governmental	\$ 42,478	\$ -	\$ 42,478	100%	
Total General Fund Expenditures	\$ 2,984,774	\$ 2,349,569	\$ 635,205	21%	

Notes :

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

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

(figures in \$000s)

General Fund Revenue ¹	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 499,859	\$ 571,190	\$ 71,331	14.3%
2 Corporate Income Taxes	3,240,287	-	3,240,287	727,300	633,771	(93,529)	-12.9%
3 Sales & Use Taxes	2,937,776		2,937,776	380,256	415,589	35,333	9.3%
4 Act 154 Collections	114,399	-	114,399	31,268	27,999	(3,268)	-10.5%
5 Non-Resident Withholdings	822,509	-	822,509	213,933	293,384	79,451	37.1%
6 Alcoholic Beverages	314,650	-	314,650	79,834	62,721	(17,113)	-21.4%
7 Cigarettes	75,291	-	75,291	21,785	29,761	7,976	36.6%
8 Motor Vehicles	780,647	-	780,647	190,449	144,500	(45,949)	-24.1%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	73,092	92,363	19,271	26.4%
10 Partnerships	421,665	-	421,665	83,592	74,799	(8,793)	-10.5%
11 Petroleum Products	507,108	-	507,108	120,859	113,810	(7,049)	-5.8%
12 Other Excise Taxes	65,738	-	65,738	22,016	38,230	16,214	73.6%
13 Other General Fund Revenue	842,036	-	842,036	110,019	160,828	50,809	46.2%
14 Other Tax Revenue	434,288	-	434,288	79,917	73,380	(6,538)	-8.2%
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	8,215	5,395	(2,820)	-34.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	8,774	8,550	(224)	-2.6%
iv. FAM & Cine	164,807	-	164,807	39,526	44,773	5,248	13.3%
v. PRCCDA	30,334	-	30,334	9,100	-	(9,100)	-100.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 2,634,177	\$ 2,732,324	\$ 98,146	4%

Notes:

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

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (232,888)	\$ 3,519,392	\$ 879,848	\$ 611,863	\$ 267,985	30%
2 Facilities	490,504	(3,097)	487,407	121,852	98,634	23,218	19%
3 Purchased Services	572,820	11,970	584,790	146,197	83,881	62,317	43%
4 Donations and Subsidies	334,181	(12,763)	321,418	80,355	54,954	25,401	32%
5 Transportation	113,792	(921)	112,871	28,218	3,587	24,631	87%
6 Professional Services	575,893	1,073	576,966	144,242	39,439	104,802	73%
7 Other Operating	229,417	21,706	251,123	62,781	32,644	30,137	48%
8 Capital Expenditures	157,349	(1,178)	156,171	39,043	811	38,232	98%
9 Payments of current & prior period obligations	991,017	-	991,017	201,334	201,334	(0)	0%
10 Materials and Supplies	77,444	15,106	92,550	23,138	10,969	12,169	53%
11 Equipment Purchases	41,533	27,099	68,632	17,158	2,096	15,062	88%

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

12 Media and Advertisements	4,706	(66)	4,640	1,160	265	895	77%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	471,754	574,668	(102,914)	-22%
14 Appropriations to non-governmental entities	1,146,700	(14,654)	1,132,046	40,376	25,409	14,967	37%
30 PayGo	2,063,566	-	2,063,566	515,892	490,839	25,052	5%
81 Undistributed Appropriations	289,889	16,825	306,714	76,679	108,891	(32,212)	-42%
82 Federal Fund Matching	155,865	(1,022)	154,843	38,711	6,144	32,567	84%
89 Prior Period Debts	4,953	(40)	4,913	1,228	3,142	(1,913)	-156%
98 Budgetary Reserve	-	209,327	209,327	52,332	-	52,332	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 2,942,295	\$ 2,349,569	\$ 592,727	20%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	67,965	-	67,965	16,991	-	16,991	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	25,487	-	25,487	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 42,478	\$ -	\$ 42,478	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 2,984,774	\$ 2,349,569	\$ 635,205	21%

Notes:

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

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

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (232,888)	\$ 3,519,392	\$ 879,848	\$ 611,863	\$ 267,985	30%
2 Facilities	490,504	(3,097)	487,407	121,852	98,634	23,218	19%
3 Purchased Services	572,820	11,970	584,790	146,197	83,881	62,317	43%
4 Donations and Subsidies	334,181	(12,763)	321,418	80,355	54,954	25,401	32%
5 Transportation	113,792	(921)	112,871	28,218	3,587	24,631	87%
6 Professional Services	575,893	1,073	576,966	144,242	39,439	104,802	73%
7 Other Operating	229,417	21,706	251,123	62,781	32,644	30,137	48%
8 Capital Expenditures	157,349	(1,178)	156,171	39,043	811	38,232	98%
9 Payments of current & prior period obligations	991,017	-	991,017	201,334	201,334	(0)	0%
10 Materials and Supplies	77,444	15,106	92,550	23,138	10,969	12,169	53%
11 Equipment Purchases	41,533	27,099	68,632	17,158	2,096	15,062	88%
12 Media and Advertisements	4,706	(66)	4,640	1,160	265	895	77%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	471,754	574,668	(102,914)	-22%
14 Appropriations to non-governmental entities	1,146,700	(14,654)	1,132,046	40,376	25,409	14,967	37%
30 PayGo	2,063,566	-	2,063,566	515,892	490,839	25,052	5%
81 Undistributed Appropriations	289,889	16,825	306,714	76,679	108,891	(32,212)	-42%
82 Federal Fund Matching	155,865	(1,022)	154,843	38,711	6,144	32,567	84%
89 Prior Period Debts	4,953	(40)	4,913	1,228	3,142	(1,913)	-156%
98 Budgetary Reserve	-	209,327	209,327	52,332	-	52,332	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 2,942,295	\$ 2,349,569	\$ 592,727	20%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	67,965	-	67,965	16,991	-	16,991	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	25,487	-	25,487	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 42,478	\$ -	\$ 42,478	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 2,984,774	\$ 2,349,569	\$ 635,205	21%

Notes:

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

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

Puerto Rico Department of Treasury

Quarterly FY26 General Fund Budget v. Actual

Quarter:

Q1

By Concept

(figures in \$000s)

General Fund Revenue		FY26 Certified Budget			Actual		Variance	
		Revenue Forecast	Adjustments & Revisions	Reforecast	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1	Individual Income Taxes	\$ 2,800,576	\$ -	\$ 2,800,576	\$ 491,980	\$ 544,481	\$ 52,502	10.7%
2	Corporate Income Taxes	3,323,486	-	3,323,486	621,575	770,263	148,687	23.9%
3	Partnership Income Taxes	2,907,148		2,907,148	95,843	68,891	(26,952)	-28.1%
4	Non-Resident Withholdings	123,620	-	123,620	134,278	230,409	96,130	71.6%
5	Alcoholic Beverages	897,735	-	897,735	64,437	73,374	8,937	13.9%
6	Cigarettes	298,581	-	298,581	23,468	17,940	(5,528)	-23.6%
7	Motor Vehicles	68,024	-	68,024	102,290	185,143	82,853	81.0%
8	Excises on Off-Shore Shipment Rum	757,648	-	757,648	75,095	78,264	3,169	4.2%
9	Other General Fund Revenue	205,301	-	205,301	411,054	306,755	(104,298)	-25.4%
10	SUT Collections (excl. PSTBA, FAM & CINE)	398,323	-	398,323	357,185	389,230	32,045	9.0%
11	Act 154 Collections	506,915	-	506,915	23,058	43,014	19,955	86.5%
11	Other Tax Revenue	54,924	-	54,924	76,554	102,723	26,169	34.2%
i.	FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	881,349	-	881,349	7,198	27,933	20,735	288.1%
ii.	Excise Taxes on Off-Shore Shipments Rum	434,288	-	434,288	14,688	13,384	(1,304)	-8.9%
iii.	Cigarette Excise Taxes		-	-	8,122	7,861	(262)	-3.2%
iv.	Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	171,189	-	171,189	7,433	8,550	1,117	15.0%
v.	FAM & Cine	-	-	-	37,208	40,976	3,768	10.1%
vi.	Cruise Ship Incentives (From Slot Machine Revenue)	-	-	-	-	-	-	
vii.	Green Energy Initiative	164,807	-	164,807	536	678	143	26.7%
viii.	Export Development	30,334	-	30,334	1,173	2,367	1,194	101.8%
ix.	Development Funds	-	-	-	195	974	779	399.9%
		-	-	-				
Total General Fund Revenue¹		\$ 12,342,282	\$ -	\$ 12,342,282	\$ 2,476,818	\$ 2,810,488	\$ 333,669	13%

Puerto Rico Department of Treasury
Quarterly FY26 General Fund Budget v. Actual
 Quarter:
 Q1

By Concept

General Fund Expenses	Expense Budget	Adjustments & Revisions	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (232,888)	\$ 3,519,392	\$ 879,848	\$ 611,863	\$ 267,985	30%
2 Facilities	490,504	(3,097)	487,407	121,852	98,634	23,218	19%
3 Purchased Services	572,820	11,970	584,790	146,197	83,881	62,317	43%
4 Donations and Subsidies	334,181	(12,763)	321,418	80,355	54,954	25,401	32%
5 Transportation	113,792	(921)	112,871	28,218	3,587	24,631	87%
6 Professional Services	575,893	1,073	576,966	144,242	39,439	104,802	73%
7 Other Operating	229,417	21,706	251,123	62,781	32,644	30,137	48%
8 Capital Expenditures	157,349	(1,178)	156,171	39,043	811	38,232	98%
9 Payments of current & prior period obligations	991,017	-	991,017	247,754	201,334	46,420	19%
10 Materials and Supplies	77,444	15,106	92,550	23,138	10,969	12,169	53%
11 Equipment Purchases	41,533	27,099	68,632	17,158	2,096	15,062	88%
12 Media and Advertisements	4,706	(66)	4,640	1,160	265	895	77%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	471,754	574,668	(102,914)	-22%
14 Appropriations to non-governmental entities	1,146,700	(14,654)	1,132,046	283,011	25,409	257,602	91%
30 PayGo	2,063,566	-	2,063,566	515,892	490,839	25,052	5%
81 Undistributed Appropriations	289,889	16,825	306,714	76,679	108,891	(32,212)	-42%
82 Federal Fund Matching	155,865	(1,022)	154,843	38,711	6,144	32,567	84%
89 Prior Period Debts	4,953	(40)	4,913	1,228	3,142	(1,913)	-156%
98 Budgetary Reserve	-	209,327	209,327	52,332	-	52,332	100%
Total General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 3,231,351	\$ 2,349,569	\$ 881,782	27%

Note: Refer to page 15 for footnote reference descriptions.

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: September-25
Period: 3

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (232,888)	\$ 3,519,392	\$ 293,283	\$ 196,151	\$ 97,132	33%
2 Facilities	490,504	(3,097)	487,407	40,617	29,894	10,723	26%
3 Purchased Services	572,820	11,970	584,790	48,732	42,048	6,685	14%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	22,326	4,459	17%
5 Transportation	113,792	(921)	112,871	9,406	2,750	6,656	71%
6 Professional Services	575,893	1,073	576,966	48,081	22,447	25,633	53%
7 Other Operating	229,417	21,706	251,123	20,927	14,550	6,377	30%
8 Capital Expenditures	157,349	(1,178)	156,171	13,014	811	12,204	94%
9 Payments of current & prior period obligations	991,017	-	991,017	50,334	50,335	(2)	0%
10 Materials and Supplies	77,444	15,106	92,550	7,713	4,716	2,996	39%
11 Equipment Purchases	41,533	27,099	68,632	5,719	1,591	4,128	72%
12 Media and Advertisements	4,706	(66)	4,640	387	203	184	47%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,478)	1,887,015	157,251	109,748	47,503	30%
14 Appropriations to non-governmental entities	1,146,700	(14,654)	1,132,046	13,459	13,865	(407)	-3%
30 PayGo	2,063,566	-	2,063,566	171,964	163,153	8,811	5%
81 Undistributed Appropriations	289,889	16,825	306,714	25,560	37,280	(11,721)	-46%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	1,560	11,344	88%
89 Prior Period Debts	4,953	(40)	4,913	409	48	361	88%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 963,987	\$ 713,477	\$ 250,511	26%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 978,147	\$ 713,477	\$ 264,670	27%

Notes :

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

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

Puerto Rico Department of Treasury

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

By Agency

Sept FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	314	504	190
18 Planning Board	-	-	62	62
21 Emergency and Disaster Management Bureau	347	87	-	(87)
23 Puerto Rico Department of State	5,039	1,260	1,644	385
24 Puerto Rico Department of Treasury	818,835	204,709	197,953	(6,755)
30 Human Resources Management & Transformation	1,716	429	760	331
31 General Services Administration	39,155	9,789	2,379	(7,410)
38 Puerto Rico Department of Justice	6,832	1,708	3,643	1,935
40 Puerto Rico Police Bureau	18,899	4,725	300	(4,425)
42 Puerto Rico Fire Department Bureau	15,460	3,865	1,104	(2,761)
45 Department of Public Safety	227	57	-	(57)
49 Department of Transportation and Public Works	135,484	33,871	5,936	(27,935)
50 Department of Natural and Environmental Resources	47,246	11,812	7,156	(4,655)
55 Puerto Rico Department of Agriculture	3,558	890	2,400	1,511
67 Puerto Rico Department of Labor and Human Resources	314,572	78,643	64,259	(14,384)
68 Puerto Rico Labor Relations Board	487	122	465	343
69 Puerto Rico Department of Consumer Affairs	2,095	524	441	(82)
71 Department of Health	181,482	45,371	27,661	(17,710)
78 Department of Housing	27,929	6,982	9	(6,974)
81 Department of Education	10,039	2,510	791	(1,718)
87 Department of Recreation and Sports	22,347	5,587	594	(4,993)
95 Mental Health and Drug Addiction Services Administration	6,659	1,665	829	(836)
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
126 Vocational Rehabilitation Administration	851	213	6	(207)
137 Department of Correction and Rehabilitation	23,925	5,981	2,617	(3,365)
155 State Historic Preservation Office of Puerto Rico	1,207	302	216	(86)
221 Medical Emergency Bureau	8,415	2,104	770	(1,334)
281 Office of the Election Comptroller	-	-	38	38
Total - Entities Operating in PRIFAS 7.5	\$ 1,694,061	\$ 423,515	\$ 322,538	\$ (100,977)
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 147,258	\$ 236,633	\$ 89,375
79 Automobile Accidents Compensation Administration	98,087	24,522	23,668	(853)
90 Medical Services Administration of Puerto Rico	145,742	36,436	37,994	1,559
119 Department of Economic Development & Commerce	53,634	13,409	15,932	2,524
162 Public Building Authority	151,067	37,767	16,379	(21,388)
168 Puerto Rico Ports Authority	84,265	21,066	23,175	2,108
180 Tourism Company	152,211	38,053	31,422	(6,630)
187 Puerto Rico Health Insurance Administration	291,559	72,890	104,283	31,394
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	23,369	22,564	(805)
235 Puerto Rico Housing Finance Corporation	97,997	24,499	6,172	(18,327)
277 Agricultural Enterprises Development Administration	87,077	21,769	12,452	(9,317)
285 Puerto Rico Integrated Transit Authority	40,178	10,045	9,824	(221)
295 Fiscal Agency & Financial Advisory Authority	8,730	2,183	1,670	(513)
303 Convention Center of District Authority	58,477	14,619	92,242	77,623
Total - Core Component Units	\$ 1,951,530	\$ 487,883	\$ 634,411	\$ 146,529

Puerto Rico Department of Treasury

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

By Agency

Sept FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 479	\$ 3,627	\$ 3,148
22 Office of The Commissioner of Insurance	11,933	2,983	1,874	(1,109)
75 Office of the Financial Institutions Commissioner	15,069	3,767	15,926	12,159
82 Institute of Puerto Rican Culture	1,353	338	1,043	705
105 Industrial Commission	23,356	5,839	22,831	16,992
109 Puerto Rico School of Plastic Arts	2,434	609	967	359
121 Government Board of the 911 Service	22,597	5,649	6,812	1,163
138 Institutional Trust of the National Guard of Puerto Rico	8,270	2,068	1,843	(225)
161 Puerto Rico Infrastructure Financing Authority	1,346	337	6,690	6,354
165 Land Authority of Puerto Rico	12,195	3,049	2,017	(1,032)
167 Integral Development of the "Península de Cantera"	257	64	-	(64)
177 Land Administration of Puerto Rico	9,987	2,497	4,951	2,454
186 Culebra Conservation and Development Authority	319	80	186	106
189 Institute of Forensic Science	523	131	-	(131)
191 Musical Arts Corporation	2,016	504	408	(96)
192 Fine Arts Center Corporation	2,768	692	845	153
195 Economic Development Bank of PR	14,999	3,750	1,603	(2,147)
196 Puerto Rico Public Broadcasting Corporation	142	36	1,080	1,045
198 Agricultural Insurance Corporation	3,416	854	-	(854)
215 Puerto Rico Conservatory of Music Corporation	4,565	1,141	710	(431)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	3,478	2,504	(974)
265 Roosevelt Roads	1,920	480	189	(291)
271 Puerto Rico Technology and Innovation Services	9,897	2,474	-	(2,474)
286 Authority of the Port of Ponce	2,215	554	1,295	741
288 University of Puerto Rico Comprehensive Cancer Center	58,938	14,735	14,350	(385)
293 Center for Diabetes Research, Education, and Medical Services	289	72	-	(72)
298 Public Service Regulatory Board	32,099	8,025	13,402	5,377
310 Municipal Finance Corporation	404,665	101,166	37,361	(63,805)
311 Puerto Rico Gaming Commission	449,642	112,411	124,624	12,213
312 Retirement Board of the Government of Puerto Rico	3,397	849	157	(692)
Total - Secondary Component Units	\$ 1,116,433	\$ 279,108	\$ 267,298	\$ (11,811)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
25 Custody of the Department of the Treasury	665,362	166,341	410,378	244,037
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 166,341	\$ 410,378	\$ 244,037
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
10 The General Court of Justice	18,575	4,644	5,436	792
106 Public Housing Administration	16,598	4,150	-	(4,150)
176 University of Puerto Rico	-	-	21	21
208 Contributions to the Municipalities	-	-	10,184	10,184
209 Contributions to Political Parties	-	-	24	24
Total - Out of Scope Entities	\$ 35,173	\$ 8,793	\$ 15,664	\$ 6,871
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,694,061	\$ 423,515	\$ 322,538	\$ (100,977)
Core Component Units	1,951,530	487,883	634,411	146,529
Secondary Component Units	1,116,433	279,108	267,298	(11,811)
OMB and Hacienda Custodies	665,362	166,341	410,378	244,037
Out of Scope Entities	35,173	8,793	15,664	6,871
Total	\$ 5,462,559	\$ 1,365,640	\$ 1,650,289	\$ 284,649

Notes:

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

Puerto Rico Department of Treasury

FY26 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Q1

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1	Payroll	\$ 1,127,359	\$ (58,160)	\$ 1,069,199	\$ 791,916	\$ 277,283
2	Facilities	147,092	7,226	154,318	109,842	44,476
3	Purchased Services	260,746	2,992	263,739	185,772	77,967
4	Donations and Subsidies	90,955	(3,191)	87,765	57,077	30,688
5	Transportation	32,730	(230)	32,500	9,665	22,835
6	Professional Services	217,031	268	217,299	65,311	151,988
7	Other Operating	112,419	5,427	117,846	91,275	26,571
8	Capital Expenditures	39,337	(295)	39,043	811	38,232
9	Payments of current and prior period obligations	201,334	-	201,334	201,334	(0)
10	Materials and Supplies	53,896	3,777	57,673	33,852	23,821
11	Equipment Purchases	22,902	6,775	29,676	3,590	26,086
12	Media and Advertisements	8,981	(16)	8,965	4,725	4,240
13	Social Wellbeing for Puerto Rico	741,831	(9,119)	732,711	728,155	4,556
14	Appropriations to non-governmental entities	200,046	(3,664)	196,382	193,975	2,407
30	PayGo	649,919	-	649,919	620,273	29,647
81	Undistributed Appropriations	349,633	4,581	354,214	352,761	1,453
82	Federal Fund Matching	40,675	(255)	40,420	13,788	26,632
89	Prior Period Debts	2,612	(10)	2,602	3,678	(1,076)
98	Budgetary Reserve	-	52,332	52,332	-	52,332
	Subtotal Expenditures	\$ 4,299,498	\$ 8,437	\$ 4,307,935	\$ 3,467,797	\$ 840,138

Non-Governmental Expenses included in the Certified Budget³

9	Payments of current & prior period obligations	16,991	-	16,991	-	16,991
13	Social Wellbeing for Puerto Rico	25,487	-	25,487	-	25,487
	Subtotal Non-Governmental	\$ 42,478	\$ -	\$ 42,478	\$ -	\$ 42,478
	Total Expenditures	\$ 4,341,976	\$ 8,437	\$ 4,350,413	\$ 3,467,797	\$ 882,617

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

Sept FY26 YTD

(figures in \$000s)

		General Fund	Special Revenue	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	3,752,280	757,155	\$ 4,509,435	\$ (232,639)	\$ 4,276,796	\$ 791,916	\$ 3,484,880
2	Facilities	490,504	97,864	588,368	28,903	617,271	109,842	507,430
3	Purchased Services	572,820	470,165	1,042,985	11,970	1,054,955	185,772	869,183
4	Donations and Subsidies	334,181	29,640	363,821	(12,763)	351,058	57,077	293,981
5	Transportation	113,792	17,128	130,920	(921)	129,999	9,665	120,334
6	Professional Services	575,893	292,230	868,123	1,073	869,196	65,311	803,885
7	Other Operating	229,417	220,259	449,676	21,706	471,382	91,275	380,108
8	Capital Expenditures	157,349	-	157,349	(1,178)	156,171	811	155,360
9	Payments of current and prior period obligations	991,017	-	991,017	-	991,017	201,334	789,683
10	Materials and Supplies	77,444	138,141	215,585	15,106	230,691	33,852	196,840
11	Equipment Purchases	41,533	50,073	91,606	27,099	118,705	3,590	115,114
12	Media and Advertisements	4,706	31,218	35,924	(66)	35,858	4,725	31,134
13	Social Wellbeing for Puerto Rico	1,923,493	1,043,829	2,967,322	(36,478)	2,930,844	728,155	2,202,690
14	Appropriations to non-governmental entities	1,146,700	624,024	1,770,724	(14,654)	1,756,070	193,975	1,562,094
30	PayGo	2,063,566	536,111	2,599,677	-	2,599,677	620,273	1,979,404
81	Undistributed Appropriations	289,889	1,108,642	1,398,531	18,325	1,416,856	352,761	1,064,095
82	Federal Fund Matching	155,865	6,836	162,701	(1,022)	161,679	13,788	147,891
89	Prior Period Debts	4,953	5,495	10,448	(40)	10,408	3,678	6,730
98	Budgetary Reserve	-	-	-	209,327	209,327	-	209,327
	Subtotal Expenditures	\$ 12,925,402	\$ 5,428,810	\$ 18,354,212	\$ 33,749	\$ 18,387,961	\$ 3,467,797	\$ 14,920,164

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	67,965	-	67,965	-	67,965	-	67,965
13	Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948	-	101,948
	Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
	Total Expenditures	\$ 13,095,315	\$ 5,428,810	\$ 18,524,125	\$ 33,749	\$ 18,557,874	\$ 3,467,797	\$ 15,090,077

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: September-25

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (19,387)	\$ 356,400	\$ 274,691	\$ 81,708
2	Facilities	49,031	2,409	51,439	33,745	17,694
3	Purchased Services	86,915	997	87,913	98,132	(10,219)
4	Donations and Subsidies	30,318	(1,064)	29,255	24,242	5,013
5	Transportation	10,910	(77)	10,833	7,804	3,029
6	Professional Services	72,344	89	72,433	31,764	40,669
7	Other Operating	37,473	1,809	39,282	49,705	(10,423)
8	Capital Expenditures	13,112	(98)	13,014	811	12,204
9	Payments of current & prior period obligations	50,334	-	50,334	50,335	(2)
10	Materials and Supplies	17,965	1,259	19,224	14,752	4,473
11	Equipment Purchases	7,634	2,258	9,892	2,770	7,122
12	Media and Advertisements	2,994	(5)	2,988	586	2,402
13	Social Wellbeing for Puerto Rico	247,277	(3,040)	244,237	148,260	95,977
14	Appropriations to non-governmental entities	66,682	(1,221)	65,461	86,859	(21,398)
30	PayGo	216,640	-	216,640	212,562	4,078
81	Undistributed Appropriations	116,544	1,527	118,071	102,956	15,116
82	Federal Fund Matching	13,558	(85)	13,473	9,164	4,309
89	Prior Period Debts	871	(3)	867	484	384
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	Subtotal Expenditures	\$ 1,416,388	\$ 2,812	\$ 1,419,200	\$ 1,149,622	\$ 269,579

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
	Total Expenditures	\$ 1,430,548	\$ 2,812	\$ 1,433,360	\$ 1,149,622	\$ 283,738

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 3,736	\$ 16,054
16 Office of Management and Budget	27,651	1,054	28,705	4,336	24,369
18 Planning Board	-	22,162	22,162	3,386	18,776
21 Emergency and Disaster Management Bureau	8,545	-	8,545	1,128	7,417
23 Puerto Rico Department of State	21,747	249	21,996	4,182	17,814
24 Puerto Rico Department of Treasury	1,034,237	2,838	1,037,075	224,276	812,799
28 State Elections Commission	32,400	(0)	32,400	6,763	25,637
30 Human Resources Management & Transformation	12,060	5,579	17,639	2,417	15,221
31 General Services Administration	30,363	35,000	65,363	3,471	61,892
34 Commission of Investigation, Processing and Appeals	526	0	526	112	414
37 Civil Rights Commission	856	-	856	141	715
38 Puerto Rico Department of Justice	166,748	172	166,920	34,962	131,957
40 Puerto Rico Police Bureau	879,837	2,900	882,737	191,174	691,563
41 Special Investigations Bureau	6,061	-	6,061	1,389	4,672
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	22,360	80,229
43 Puerto Rico National Guard	20,916	-	20,916	3,803	17,113
45 Shared Services within Department of Public Safety	276,756	-	276,756	65,835	210,921
49 Department of Transportation and Public Works	202,976	-	202,976	18,902	184,074
50 Department of Natural and Environmental Resources	169,715	-	169,715	27,138	142,577
55 Puerto Rico Department of Agriculture	42,469	-	42,469	6,226	36,243
60 Office of the Citizen's Ombudsman	4,006	-	4,006	909	3,097
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	595	2,407
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(0)	359,385	66,886	292,499
68 Puerto Rico Labor Relations Board	1,558	-	1,558	317	1,241
69 Puerto Rico Department of Consumer Affairs	16,612	(0)	16,612	3,618	12,994
71 Department of Health	713,244	3,517	716,761	106,204	610,557
78 Department of Housing	55,106	(0)	55,106	8,030	47,076
81 Department of Education	3,054,423	0	3,054,423	379,717	2,674,706
87 Department of Recreation and Sports	59,691	0	59,691	10,051	49,640
95 Mental Health and Drug Addiction Services Administration	157,631	-	157,631	27,406	130,225
96 Office of the Women's Advocate	5,341	-	5,341	901	4,440
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	495	3,960
122 Secretariat of the Department of the Family	51,562	-	51,562	14,114	37,448
123 Family and Children Administration	236,201	0	236,201	46,588	189,613
124 Child Support Administration (ASUME)	17,837	-	17,837	3,131	14,706
126 Vocational Rehabilitation Administration	29,671	0	29,671	4,347	25,324
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	19,063	86,478
137 Department of Correction and Rehabilitation	464,047	-	464,047	94,950	369,097
139 Parole Board	3,419	(0)	3,419	691	2,728
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	121	1,143
152 Elderly and Retired People Advocate Office	3,809	-	3,809	450	3,359
153 Office for People with Disabilities	4,057	-	4,057	481	3,576
155 State Historic Preservation Office of Puerto Rico	4,570	550	5,120	801	4,319
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	8,753	32,413
231 Office for the Patient's Advocate	2,089	-	2,089	418	1,671
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	2,788	26,272
279 Public Service Appeals Commission	2,819	(0)	2,819	635	2,184
281 Office of the Election Comptroller	2,923	(0)	2,923	651	2,272
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 91,735	\$ 8,564,752	\$ 1,428,851	\$ 7,135,901

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 267,331	\$ 321,701
79 Automobile Accidents Compensation Administration	98,087	-	98,087	15,862	82,225
90 Medical Services Administration of Puerto Rico	244,831	-	244,831	60,028	184,803
119 Department of Economic Development & Commerce	99,121	(23,301)	75,820	14,986	60,834
162 Public Building Authority	156,114	(0)	156,114	30,207	125,907
168 Puerto Rico Ports Authority	84,265	-	84,265	13,560	70,705
180 Tourism Company	152,211	-	152,211	59,539	92,672
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	397,982	728,091
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	18,849	80,625
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	4,095	102,228
277 Agricultural Enterprises Development Administration	160,609	(0)	160,609	21,950	138,659
285 Puerto Rico Integrated Transit Authority	124,105	(0)	124,105	27,769	96,336
295 Fiscal Agency & Financial Advisory Authority	47,355	(0)	47,355	3,852	43,503
303 Convention Center of District Authority	58,477	-	58,477	51,554	6,923
Total - Core Component Units	\$ 3,146,077	\$ (23,301)	\$ 3,122,776	\$ 987,562	\$ 2,135,214
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 399	\$ 1,515
22 Office of The Commissioner of Insurance	11,933	-	11,933	1,835	10,098
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	706	2,516
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	2,287	12,782
82 Institute of Puerto Rican Culture	20,951	-	20,951	2,638	18,313
105 Industrial Commission	23,356	-	23,356	4,510	18,846
109 Puerto Rico School of Plastic Arts	5,341	765	6,106	1,071	5,035
121 Government Board of the 911 Service	22,597	-	22,597	2,282	20,315
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	1,001	7,269
161 Puerto Rico Infrastructure Financing Authority	3,751	(0)	3,751	641	3,110
165 Land Authority of Puerto Rico	12,195	-	12,195	2,187	10,008
167 Integral Development of the "Península de Cantera"	859	(0)	859	115	744
177 Land Administration of Puerto Rico	9,987	-	9,987	2,172	7,815
186 Culebra Conservation and Development Authority	583	-	583	189	394
189 Institute of Forensic Science	25,062	(0)	25,062	5,234	19,828
191 Musical Arts Corporation	10,522	0	10,522	2,474	8,048
192 Fine Arts Center Corporation	7,030	0	7,030	1,437	5,593
195 Economic Development Bank of PR	14,999	-	14,999	1,937	13,062
196 Puerto Rico Public Broadcasting Corporation	142	3,000	3,142	2,047	1,095
198 Agricultural Insurance Corporation	3,416	-	3,416	1,419	1,997
215 Puerto Rico Conservatory of Music Corporation	13,501	0	13,501	2,762	10,739
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	775	13,137
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	218	883
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	446	3,883
265 Roosevelt Roads	1,920	1,139	3,059	189	2,870
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	6,413	106,907
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	919	27,734
286 Authority of the Port of Ponce	2,906	0	2,906	1,235	1,671
288 University of Puerto Rico Comprehensive Cancer Center	81,659	-	81,659	15,347	66,312
293 Center for Diabetes Research, Education, and Medical Services	1,527	675	2,202	257	1,945
298 Public Service Regulatory Board	40,271	(0)	40,271	5,014	35,257
310 Municipal Finance Corporation	404,665	-	404,665	37,089	367,576
311 Puerto Rico Gaming Commission	451,915	-	451,915	87,597	364,318
312 Retirement Board of the Government of Puerto Rico	59,846	10,462	70,308	7,285	63,023
329 Office of Socioeconomic Development	5,747	-	5,747	689	5,058
Total - Secondary Component Units	\$ 1,425,750	\$ 16,763	\$ 1,442,513	\$ 202,815	\$ 1,239,697

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Sept 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	\$ (137,919)	\$ 686,322	\$ -	\$ 686,322
25 Custody of the Department of the Treasury	3,245,441	71,471	3,316,912	483,929	2,832,984
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (66,447)	\$ 4,003,235	\$ 483,929	\$ 3,519,306

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 13,617	\$ 42,518
10 The General Court of Justice	430,232	-	430,232	108,899	321,333
100 Legislative Assembly of the Commonwealth	137,477	-	137,477	46,075	91,402
106 Public Housing Administration	22,462	0	22,462	685	21,777
176 University of Puerto Rico	560,898	-	560,898	130,374	430,524
193 Office of Government Ethics	10,149	(0)	10,149	2,399	7,750
200 Special Independent Prosecutor's Panel	3,588	-	3,588	863	2,725
208 Contributions to the Municipalities	51,840	15,000	66,840	27,701	39,139
220 Correctional Health	55,039	(0)	55,039	14,321	40,718
268 Puerto Rico Institute of Statistics	2,900	-	2,900	694	2,206
272 Office of the Inspector General	19,556	-	19,556	4,701	14,855
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	14,312	45,011
Total - Out of Scope Entities	\$ 1,409,599	\$ 15,000	\$ 1,424,599	\$ 364,640	\$ 1,059,959

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 91,735	\$ 8,564,752	\$ 1,428,851	\$ 7,135,901
Core Component Units	3,146,077	(23,301)	3,122,776	987,562	2,135,214
Secondary Component Units	1,425,750	16,763	1,442,513	202,815	1,239,697
OMB and Hacienda Custodies	4,069,682	(66,447)	4,003,235	483,929	3,519,306
Out of Scope Entities	1,409,599	15,000	1,424,599	364,640	1,059,959
Total	\$ 18,524,125	\$ 33,749	\$ 18,557,874	\$ 3,467,797	\$ 15,090,077

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 3,736	\$ 16,054
16 Office of Management and Budget	26,396	1,054	27,450	4,336	23,114
18 Planning Board	-	22,162	22,162	3,386	18,776
21 Emergency and Disaster Management Bureau	8,198	-	8,198	1,128	7,070
23 Puerto Rico Department of State	16,957	(0)	16,957	3,635	13,322
24 Puerto Rico Department of Treasury	215,402	2,838	218,240	35,977	182,263
28 State Elections Commission	32,400	(0)	32,400	6,763	25,637
30 Human Resources Management & Transformation	10,344	5,579	15,923	2,364	13,558
31 General Services Administration	24,708	1,500	26,208	3,093	23,115
34 Commission of Investigation, Processing and Appeals	526	0	526	112	414
37 Civil Rights Commission	856	-	856	141	715
38 Puerto Rico Department of Justice	159,916	172	160,088	34,760	125,328
40 Puerto Rico Police Bureau	860,938	2,900	863,838	190,960	672,878
41 Special Investigations Bureau	6,061	-	6,061	1,389	4,672
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	22,312	64,817
43 Puerto Rico National Guard	20,916	-	20,916	3,803	17,113
45 Shared Services within Department of Public Safety	276,529	-	276,529	65,835	210,694
49 Department of Transportation and Public Works	67,492	-	67,492	13,251	54,241
50 Department of Natural and Environmental Resources	122,469	-	122,469	26,274	96,195
55 Puerto Rico Department of Agriculture	38,911	-	38,911	5,964	32,947
60 Office of the Citizen's Ombudsman	4,006	-	4,006	909	3,097
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	595	2,407
67 Puerto Rico Department of Labor and Human Resources	44,813	(0)	44,813	12,138	32,675
68 Puerto Rico Labor Relations Board	1,071	-	1,071	270	801
69 Puerto Rico Department of Consumer Affairs	14,517	(0)	14,517	3,297	11,220
71 Department of Health	531,762	3,517	535,279	94,717	440,562
78 Department of Housing	27,177	(0)	27,177	7,176	20,001
81 Department of Education	3,044,384	0	3,044,384	379,680	2,664,704
87 Department of Recreation and Sports	37,344	0	37,344	9,915	27,429
95 Mental Health and Drug Addiction Services Administration	150,972	-	150,972	27,153	123,819
96 Office of the Women's Advocate	5,341	-	5,341	901	4,440
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	495	3,960
122 Secretariat of the Department of the Family	51,562	-	51,562	14,114	37,448
123 Family and Children Administration	236,201	0	236,201	46,588	189,613
124 Child Support Administration (ASUME)	17,837	-	17,837	3,131	14,706
126 Vocational Rehabilitation Administration	28,820	0	28,820	4,347	24,473
127 Administration for Socioeconomic Development of the Family	105,541	-	105,541	19,063	86,478
137 Department of Correction and Rehabilitation	440,122	-	440,122	94,512	345,610
139 Parole Board	3,419	(0)	3,419	691	2,728
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	121	1,143
152 Elderly and Retired People Advocate Office	3,809	-	3,809	450	3,359
153 Office for People with Disabilities	4,057	-	4,057	481	3,576
155 State Historic Preservation Office of Puerto Rico	3,363	550	3,913	713	3,200
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	7,967	24,785
231 Office for the Patient's Advocate	2,089	-	2,089	418	1,671
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	2,788	26,272
279 Public Service Appeals Commission	2,819	(0)	2,819	635	2,184
281 Office of the Election Comptroller	2,923	(0)	2,923	651	2,272
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 57,986	\$ 6,870,691	\$ 1,163,136	\$ 5,707,555

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	-	99,089	24,318	74,771
119 Department of Economic Development & Commerce	45,487	(23,301)	22,186	6,800	15,386
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	329,431	505,083
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	721	7,605
277 Agricultural Enterprises Development Administration	73,532	(0)	73,532	8,710	64,822
285 Puerto Rico Integrated Transit Authority	83,927	(0)	83,927	18,771	65,156
295 Fiscal Agency & Financial Advisory Authority	38,625	(0)	38,625	3,839	34,786
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,194,547	\$ (23,301)	\$ 1,171,246	\$ 392,588	\$ 778,658

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
29 Puerto Rico Federal Affairs Administration	3,222	-	3,222	706	2,516
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	-	19,598	2,606	16,992
109 Puerto Rico School of Plastic Arts	2,907	765	3,672	763	2,909
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	(0)	2,405	541	1,864
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	93	509
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	43	221
189 Institute of Forensic Science	24,539	(0)	24,539	5,234	19,305
191 Musical Arts Corporation	8,506	0	8,506	2,162	6,344
192 Fine Arts Center Corporation	4,262	0	4,262	933	3,329
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,000	3,000	33	2,967
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	0	8,936	1,987	6,949
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	218	883
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	446	3,883
265 Roosevelt Roads	-	1,139	1,139	163	976
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	6,413	97,010
276 Puerto Rico Public Private Partnership Authority	28,653	(0)	28,653	919	27,734
286 Authority of the Port of Ponce	691	0	691	125	566
288 University of Puerto Rico Comprehensive Cancer Center	22,721	-	22,721	4,061	18,660
293 Center for Diabetes Research, Education, and Medical Services	1,238	675	1,913	169	1,744
298 Public Service Regulatory Board	8,172	(0)	8,172	2,339	5,833
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	-	2,273	461	1,812
312 Retirement Board of the Government of Puerto Rico	56,449	10,462	66,911	7,285	59,626
329 Office of Socioeconomic Development	5,747	-	5,747	689	5,058
Total - Secondary Component Units	\$ 309,317	\$ 16,763	\$ 326,080	\$ 38,390	\$ 287,690

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Sept 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	\$ (137,919)	\$ 686,322	\$ -	\$ 686,322
25 Custody of the Department of the Treasury	2,580,079	71,471	2,651,550	395,616	2,255,934
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (66,447)	\$ 3,337,873	\$ 395,616	\$ 2,942,256

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ -	\$ 56,135	\$ 13,617	\$ 42,518
10 The General Court of Justice	411,657	-	411,657	104,098	307,559
100 Legislative Assembly of the Commonwealth	137,477	-	137,477	46,075	91,402
106 Public Housing Administration	5,864	0	5,864	685	5,179
176 University of Puerto Rico	560,898	-	560,898	130,374	430,524
193 Office of Government Ethics	10,149	(0)	10,149	2,399	7,750
200 Special Independent Prosecutor's Panel	3,588	-	3,588	863	2,725
208 Contributions to the Municipalities	51,840	15,000	66,840	27,701	39,139
220 Correctional Health	55,039	(0)	55,039	14,321	40,718
268 Puerto Rico Institute of Statistics	2,900	-	2,900	694	2,206
272 Office of the Inspector General	19,556	-	19,556	4,701	14,855
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	14,312	45,011
Total - Out of Scope Entities	\$ 1,374,426	\$ 15,000	\$ 1,389,426	\$ 359,839	\$ 1,029,587

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 57,986	\$ 6,870,691	\$ 1,163,136	\$ 5,707,555
Core Component Units	1,194,547	(23,301)	1,171,246	392,588	778,658
Secondary Component Units	309,317	16,763	326,080	38,390	287,690
OMB and Hacienda Custodies	3,404,320	(66,447)	3,337,873	395,616	2,942,256
Out of Scope Entities	1,374,426	15,000	1,389,426	359,839	1,029,587
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 2,349,569	\$ 10,745,746

Notes:

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

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	-	1,255
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	547	4,492
24 Puerto Rico Department of Treasury	818,835	-	818,835	188,298	630,537
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	53	1,663
31 General Services Administration	5,655	33,500	39,155	378	38,777
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	202	6,630
40 Puerto Rico Police Bureau	18,899	-	18,899	214	18,685
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	47	15,413
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	227	-	227	-	227
49 Department of Transportation and Public Works	135,484	-	135,484	5,651	129,833
50 Department of Natural and Environmental Resources	47,246	-	47,246	863	46,383
55 Puerto Rico Department of Agriculture	3,558	-	3,558	262	3,296
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	54,748	259,824
68 Puerto Rico Labor Relations Board	487	-	487	48	439
69 Puerto Rico Department of Consumer Affairs	2,095	-	2,095	320	1,775
71 Department of Health	181,482	-	181,482	11,487	169,995
78 Department of Housing	27,929	-	27,929	855	27,074
81 Department of Education	10,039	-	10,039	38	10,001
87 Department of Recreation and Sports	22,347	-	22,347	137	22,210
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	254	6,405
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	438	23,487
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	89	1,118
221 Medical Emergency Corps Bureau	8,415	-	8,415	786	7,629
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 33,749	\$ 1,694,061	\$ 265,715	\$ 1,428,346

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 267,331	\$ 321,701
79 Automobile Accidents Compensation Administration	98,087	-	98,087	15,862	82,225
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	35,710	110,032
119 Department of Economic Development & Commerce	53,634	-	53,634	8,186	45,448
162 Public Building Authority	151,067	-	151,067	30,207	120,860
168 Puerto Rico Ports Authority	84,265	-	84,265	13,560	70,705
180 Tourism Company	152,211	-	152,211	59,539	92,672
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	68,551	223,008
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	18,849	74,625
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	3,374	94,623
277 Agricultural Enterprises Development Administration	87,077	-	87,077	13,240	73,837
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	8,998	31,180
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	13	8,717
303 Convention Center of District Authority	58,477	-	58,477	51,554	6,923
Total - Core Component Units	\$ 1,951,530	\$ -	\$ 1,951,530	\$ 594,974	\$ 1,356,556
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ -	\$ 1,914	\$ 399	\$ 1,515
22 Office of The Commissioner of Insurance	11,933	-	11,933	1,835	10,098
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	2,287	12,782
82 Institute of Puerto Rican Culture	1,353	-	1,353	32	1,321
105 Industrial Commission	23,356	-	23,356	4,510	18,846
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	308	2,126
121 Government Board of the 911 Service	22,597	-	22,597	2,282	20,315
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	1,001	7,269
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	100	1,246
165 Land Authority of Puerto Rico	12,195	-	12,195	2,187	10,008
167 Integral Development of the "Península de Cantera"	257	-	257	22	235
177 Land Administration of Puerto Rico	9,987	-	9,987	2,172	7,815
186 Culebra Conservation and Development Authority	319	-	319	146	173
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	-	2,016	312	1,704
192 Fine Arts Center Corporation	2,768	-	2,768	504	2,264
195 Economic Development Bank of PR	14,999	-	14,999	1,937	13,062
196 Puerto Rico Public Broadcasting Corporation	142	-	142	2,014	(1,872)
198 Agricultural Insurance Corporation	3,416	-	3,416	1,419	1,997
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	775	3,790
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	775	13,137
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	26	1,894
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	1,110	1,105
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	11,286	47,652
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	88	201
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	2,675	29,424
310 Municipal Finance Corporation	404,665	-	404,665	37,089	367,576
311 Puerto Rico Gaming Commission	449,642	-	449,642	87,136	362,506
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ -	\$ 1,116,433	\$ 164,425	\$ 952,008

Puerto Rico Department of Treasury

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

By Agency¹

Sept 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	88,312	577,050
\$ 665,362	\$ -	\$ 665,362	\$ 88,312	\$ 577,050

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	4,801	13,774
16,598	-	16,598	-	16,598
\$ 35,173	\$ -	\$ 35,173	\$ 4,801	\$ 30,372

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	\$ 33,749	\$ 1,694,061	\$ 265,715	\$ 1,428,346
1,951,530	-	1,951,530	594,974	1,356,556
1,116,433	-	1,116,433	164,425	952,008
665,362	-	665,362	88,312	577,050
35,173	-	35,173	4,801	30,372
\$ 5,428,810	\$ 33,749	\$ 5,462,559	\$ 1,118,228	\$ 4,344,331

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,736	\$ 1,211	24%
16 Office of Management and Budget	6,913	263	7,176	4,336	2,840	40%
18 Planning Board	-	5,541	5,541	3,386	2,155	39%
21 Emergency and Disaster Management Bureau	2,136	-	2,136	1,128	1,008	47%
23 Puerto Rico Department of State	5,437	62	5,499	4,182	1,317	24%
24 Puerto Rico Department of Treasury	258,559	710	259,269	224,276	34,993	13%
28 State Elections Commission	8,100	(0)	8,100	6,763	1,337	17%
30 Human Resources Management & Transformation	3,015	1,395	4,410	2,417	1,992	45%
31 General Services Administration	7,591	8,750	16,341	3,471	12,870	79%
34 Commission of Investigation, Processing and Appeals	132	0	132	112	19	15%
37 Civil Rights Commission	214	-	214	141	73	34%
38 Puerto Rico Department of Justice	41,687	43	41,730	34,962	6,767	16%
40 Puerto Rico Police Bureau	219,959	725	220,684	191,174	29,510	13%
41 Special Investigations Bureau	1,515	-	1,515	1,389	126	8%
42 Puerto Rico Fire Department Bureau	25,647	-	25,647	22,360	3,288	13%
43 Puerto Rico National Guard	5,229	-	5,229	3,803	1,426	27%
45 Department of Public Safety	69,189	-	69,189	65,835	3,354	5%
49 Department of Transportation and Public Works	50,744	-	50,744	18,902	31,842	63%
50 Department of Natural and Environmental Resources	40,660	-	40,660	27,138	13,522	33%
55 Puerto Rico Department of Agriculture	10,617	-	10,617	6,226	4,391	41%
60 Office of the Citizen's Ombudsman	1,002	-	1,002	909	93	9%
62 Cooperative Development Commission of Puerto Rico	751	0	751	595	156	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	89,846	(0)	89,846	66,886	22,960	26%
68 Puerto Rico Labor Relations Board	390	-	390	317	72	19%
69 Puerto Rico Department of Consumer Affairs	4,153	(0)	4,153	3,618	535	13%
71 Department of Health	178,311	879	179,190	106,204	72,986	41%
78 Department of Housing	13,777	(0)	13,777	8,030	5,746	42%
81 Department of Education	763,606	0	763,606	379,717	383,889	50%
87 Department of Recreation and Sports	14,923	0	14,923	10,051	4,871	33%
95 Mental Health and Drug Addiction Services Administration	39,408	-	39,408	27,406	12,001	30%
96 Office of the Women's Advocate	1,335	-	1,335	901	434	33%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	495	618	56%
122 Secretariat of the Department of the Family	12,891	-	12,891	14,114	(1,224)	-9%
123 Family and Children Administration	59,050	0	59,050	46,588	12,462	21%
124 Child Support Administration (ASUME)	4,459	-	4,459	3,131	1,329	30%
126 Vocational Rehabilitation Administration	7,418	0	7,418	4,347	3,071	41%
127 Administration for Socioeconomic Development of the Family	26,385	-	26,385	19,063	7,323	28%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	116,012	-	116,012	94,950	21,062	18%
139 Parole Board	855	(0)	855	691	164	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	121	195	62%
152 Elderly and Retired People Advocate Office	952	-	952	450	503	53%
153 Office for People with Disabilities	1,014	-	1,014	481	533	53%
155 State Historic Preservation Office of Puerto Rico	1,143	138	1,280	801	479	37%
221 Medical Emergency Corps Bureau	9,613	679	10,292	8,753	1,538	15%
231 Office for the Patient's Advocate	522	-	522	418	104	20%
241 Administration for Integral Development of Childhood	3,515	3,750	7,265	2,788	4,477	62%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	(0)	705	635	70	10%
281 Office of the Election Comptroller	731	(0)	731	651	80	11%
Total - Entities Operating in PRIFAS 7.5	\$ 2,116,485	\$ 22,934	\$ 2,139,419	\$ 1,428,851	\$ 710,568	33%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 267,331	\$ (120,073)	-82%
79 Automobile Accidents Compensation Administration	24,522	-	24,522	15,862	8,660	35%
90 Medical Services Administration of Puerto Rico	61,208	-	61,208	60,028	1,180	2%
119 Department of Economic Development & Commerce	24,780	(5,825)	18,955	14,986	3,969	21%
162 Public Building Authority	39,029	(0)	39,029	30,207	8,822	23%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	21,066	-	21,066	13,560	7,506	36%
180 Tourism Company	38,053	-	38,053	59,539	(21,486)	-56%
187 Puerto Rico Health Insurance Administration	281,518	-	281,518	397,982	(116,463)	-41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	24,869	-	24,869	18,849	6,019	24%
235 Puerto Rico Housing Finance Corporation	26,581	-	26,581	4,095	22,485	85%
277 Agricultural Enterprises Development Administration	40,152	(0)	40,152	21,950	18,203	45%
285 Puerto Rico Integrated Transit Authority	31,026	(0)	31,026	27,769	3,258	10%
295 Fiscal Agency & Financial Advisory Authority	11,839	(0)	11,839	3,852	7,987	67%
303 Convention Center of District Authority	14,619	-	14,619	51,554	(36,935)	-253%
Total - Core Component Units	\$ 786,519	\$ (5,825)	\$ 780,694	\$ 987,562	\$ (206,868)	-26%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ -	\$ 479	\$ 399	\$ 79	17%
22 Office of The Commissioner of Insurance	2,983	-	2,983	1,835	1,149	39%
29 Puerto Rico Federal Affairs Administration	806	-	806	706	99	12%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,287	1,480	39%
82 Institute of Puerto Rican Culture	5,238	-	5,238	2,638	2,600	50%
105 Industrial Commission	5,839	-	5,839	4,510	1,329	23%
109 Puerto Rico School of Plastic Arts	1,335	191	1,527	1,071	456	30%
121 Government Board of the 911 Service	5,649	-	5,649	2,282	3,368	60%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,001	1,067	52%
161 Puerto Rico Infrastructure Financing Authority	938	(0)	938	641	297	32%
165 Land Authority of Puerto Rico	3,049	-	3,049	2,187	862	28%
167 Integral Development of the "Península de Cantera"	215	(0)	215	115	100	46%
177 Land Administration of Puerto Rico	2,497	-	2,497	2,172	325	13%
186 Culebra Conservation and Development Authority	146	-	146	189	(43)	-30%
189 Institute of Forensic Science	6,266	(0)	6,266	5,234	1,032	16%
191 Musical Arts Corporation	2,631	0	2,631	2,474	157	6%
192 Fine Arts Center Corporation	1,758	0	1,758	1,437	320	18%
195 Economic Development Bank of PR	3,750	-	3,750	1,937	1,813	48%
196 Puerto Rico Public Broadcasting Corporation	36	750	786	2,047	(1,262)	-161%
198 Agricultural Insurance Corporation	854	-	854	1,419	(565)	-66%
215 Puerto Rico Conservatory of Music Corporation	3,375	0	3,375	2,762	613	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	775	2,703	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	218	57	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	180	1,082	446	636	59%
265 Roosevelt Roads	480	285	765	189	576	75%
271 Puerto Rico Technology and Innovation Services	28,330	0	28,330	6,413	21,917	77%
276 Puerto Rico Public Private Partnership Authority	7,163	(0)	7,163	919	6,244	87%
286 Authority of the Port of Ponce	727	0	727	1,235	(508)	-70%
288 University of Puerto Rico Comprehensive Cancer Center	20,415	-	20,415	15,347	5,068	25%
293 Center for Diabetes Research, Education, and Medical Services	382	169	551	257	294	53%
298 Public Service Regulatory Board	2,043	(0)	2,043	5,014	(2,971)	-145%
310 Municipal Finance Corporation	8,025	-	8,025	37,089	(29,064)	-362%
311 Puerto Rico Gaming Commission	101,166	-	101,166	87,597	13,569	13%
312 Retirement Board of the Government of Puerto Rico	112,979	-	112,979	7,285	105,694	94%
329 Office of Socioeconomic Development	14,962	2,616	17,577	689	16,888	96%
TBD1 COFINA	1,437	-	1,437	-	1,437	100%
Total - Secondary Component Units	\$ 355,959	\$ 4,191	\$ 360,150	\$ 202,416	\$ 157,734	44%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (34,480)	\$ 222,355	\$ -	\$ 222,355	100%
25 Custody of the Department of the Treasury	473,300	17,868	491,168	483,929	7,239	1%
Total - OMB and Hacienda Custodies	\$ 730,135	\$ (16,612)	\$ 713,523	\$ 483,929	\$ 229,594	32%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 14,034	\$ -	\$ 14,034	\$ 13,617	\$ 417	3%
10 The General Court of Justice	107,558	-	107,558	108,899	(1,341)	-1%
100 Legislative Assembly of the Commonwealth	34,369	-	34,369	46,075	(11,705)	-34%
106 Public Housing Administration	5,616	0	5,616	685	4,931	88%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	130,374	9,850	7%
193 Office of Government Ethics	2,537	(0)	2,537	2,399	138	5%
200 Special Independent Prosecutor's Panel	897	-	897	863	34	4%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	3,750	16,710	27,701	(10,991)	-66%
220 Correctional Health	13,760	(0)	13,760	14,321	(562)	-4%
268 Puerto Rico Institute of Statistics	725	-	725	694	31	4%
272 Office of the Inspector General	4,889	-	4,889	4,701	188	4%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	14,312	519	4%
Total - Out of Scope Entities	\$ 352,400	\$ 3,750	\$ 356,150	\$ 364,640	\$ (8,490)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,116,485	\$ 22,934	\$ 2,139,419	\$ 1,428,851	\$ 710,568	33%
Core Component Units	786,519	(5,825)	780,694	987,562	(206,868)	-26%
Secondary Component Units	356,438	4,191	360,628	202,815	157,813	44%
OMB and Hacienda Custodies	730,135	(16,612)	713,523	483,929	229,594	32%
Out of Scope Entities	352,400	3,750	356,150	364,640	(8,490)	-2%
Total	\$ 4,341,976	\$ 8,437	\$ 4,350,413	\$ 3,467,797	\$ 882,617	20%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,736	\$ 1,211	24%
16 Office of Management and Budget	6,913	263	7,176	4,336	2,840	40%
18 Planning Board	-	5,541	5,541	3,386	2,155	39%
21 Emergency and Disaster Management Bureau	2,136	-	2,136	1,128	1,008	47%
23 Puerto Rico Department of State	5,437	62	5,499	4,182	1,317	24%
24 Puerto Rico Department of Treasury	258,559	710	259,269	224,276	34,993	13%
28 State Elections Commission	8,100	(0)	8,100	6,763	1,337	17%
30 Human Resources Management & Transformation	3,015	1,395	4,410	2,417	1,992	45%
31 General Services Administration	7,591	8,750	16,341	3,471	12,870	79%
34 Commission of Investigation, Processing and Appeals	132	0	132	112	19	15%
37 Civil Rights Commission	214	-	214	141	73	34%
38 Puerto Rico Department of Justice	41,687	43	41,730	34,962	6,767	16%
40 Puerto Rico Police Bureau	219,959	725	220,684	191,174	29,510	13%
41 Special Investigations Bureau	1,515	-	1,515	1,389	126	8%
42 Puerto Rico Fire Department Bureau	25,647	-	25,647	22,360	3,288	13%
43 Puerto Rico National Guard	5,229	-	5,229	3,803	1,426	27%
45 Department of Public Safety	69,189	-	69,189	65,835	3,354	5%
49 Department of Transportation and Public Works	50,744	-	50,744	18,902	31,842	63%
50 Department of Natural and Environmental Resources	40,660	-	40,660	27,138	13,522	33%
55 Puerto Rico Department of Agriculture	10,617	-	10,617	6,226	4,391	41%
60 Office of the Citizen's Ombudsman	1,002	-	1,002	909	93	9%
62 Cooperative Development Commission of Puerto Rico	751	0	751	595	156	21%
67 Puerto Rico Department of Labor and Human Resources	89,846	(0)	89,846	66,886	22,960	26%
68 Puerto Rico Labor Relations Board	390	-	390	317	72	19%
69 Puerto Rico Department of Consumer Affairs	4,153	(0)	4,153	3,618	535	13%
71 Department of Health	178,311	879	179,190	106,204	72,986	41%
78 Department of Housing	13,777	(0)	13,777	8,030	5,746	42%
81 Department of Education	763,606	0	763,606	379,717	383,889	50%
87 Department of Recreation and Sports	14,923	0	14,923	10,051	4,871	33%
95 Mental Health and Drug Addiction Services Administration	39,408	-	39,408	27,406	12,001	30%
96 Office of the Women's Advocate	1,335	-	1,335	901	434	33%
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	495	618	56%
122 Secretariat of the Department of the Family	12,891	-	12,891	14,114	(1,224)	-9%
123 Family and Children Administration	59,050	0	59,050	46,588	12,462	21%
124 Child Support Administration (ASUME)	4,459	-	4,459	3,131	1,329	30%
126 Vocational Rehabilitation Administration	7,418	0	7,418	4,347	3,071	41%
127 Administration for Socioeconomic Development of the Family	26,385	-	26,385	19,063	7,323	28%
137 Department of Correction and Rehabilitation	116,012	-	116,012	94,950	21,062	18%
139 Parole Board	855	(0)	855	691	164	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	121	195	62%
152 Elderly and Retired People Advocate Office	952	-	952	450	503	53%
153 Office for People with Disabilities	1,014	-	1,014	481	533	53%
155 State Historic Preservation Office of Puerto Rico	1,143	138	1,280	801	479	37%
221 Medical Emergency Corps Bureau	9,613	679	10,292	8,753	1,538	15%
231 Office for the Patient's Advocate	522	-	522	418	104	20%
241 Administration for Integral Development of Childhood	3,515	3,750	7,265	2,788	4,477	62%
279 Public Service Appeals Commission	705	(0)	705	635	70	10%
281 Office of the Election Comptroller	731	(0)	731	651	80	11%
Total - Entities Operating in PRIFAS 7.5	\$ 2,116,485	\$ 22,934	\$ 2,139,419	\$ 1,428,851	\$ 710,568	33%

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 267,331	\$ (120,073)	-82%
79 Automobile Accidents Compensation Administration	24,522	-	24,522	15,862	8,660	35%
90 Medical Services Administration of Puerto Rico	61,208	-	61,208	60,028	1,180	2%
119 Department of Economic Development & Commerce	24,780	(5,825)	18,955	14,986	3,969	21%
162 Public Building Authority	39,029	(0)	39,029	30,207	8,822	23%
168 Puerto Rico Ports Authority	21,066	-	21,066	13,560	7,506	36%
180 Tourism Company	38,053	-	38,053	59,539	(21,486)	-56%
187 Puerto Rico Health Insurance Administration	281,518	-	281,518	397,982	(116,463)	-41%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	24,869	-	24,869	18,849	6,019	24%
235 Puerto Rico Housing Finance Corporation	26,581	-	26,581	4,095	22,485	85%
277 Agricultural Enterprises Development Administration	40,152	(0)	40,152	21,950	18,203	45%
285 Puerto Rico Integrated Transit Authority	31,026	(0)	31,026	27,769	3,258	10%
295 Fiscal Agency & Financial Advisory Authority	11,839	(0)	11,839	3,852	7,987	67%
303 Convention Center of District Authority	14,619	-	14,619	51,554	(36,935)	-253%
Total - Core Component Units	\$ 786,519	\$ (5,825)	\$ 780,694	\$ 987,562	\$ (206,868)	-26%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ -	\$ 479	\$ 399	\$ 79	17%
22 Office of The Commissioner of Insurance	2,983	-	2,983	1,835	1,149	39%
29 Puerto Rico Federal Affairs Administration	806	-	806	706	99	12%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,287	1,480	39%
82 Institute of Puerto Rican Culture	5,238	-	5,238	2,638	2,600	50%
105 Industrial Commission	5,839	-	5,839	4,510	1,329	23%
109 Puerto Rico School of Plastic Arts	1,335	191	1,527	1,071	456	30%
121 Government Board of the 911 Service	5,649	-	5,649	2,282	3,368	60%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,001	1,067	52%
161 Puerto Rico Infrastructure Financing Authority	938	(0)	938	641	297	32%
165 Land Authority of Puerto Rico	3,049	-	3,049	2,187	862	28%
167 Integral Development of the "Península de Cantera"	215	(0)	215	115	100	46%
177 Land Administration of Puerto Rico	2,497	-	2,497	2,172	325	13%
186 Culebra Conservation and Development Authority	146	-	146	189	(43)	-30%
189 Institute of Forensic Science	6,266	(0)	6,266	5,234	1,032	16%
191 Musical Arts Corporation	2,631	0	2,631	2,474	157	6%
192 Fine Arts Center Corporation	1,758	0	1,758	1,437	320	18%
195 Economic Development Bank of PR	3,750	-	3,750	1,937	1,813	48%
196 Puerto Rico Public Broadcasting Corporation	36	750	786	2,047	(1,262)	-161%
198 Agricultural Insurance Corporation	854	-	854	1,419	(565)	-66%
215 Puerto Rico Conservatory of Music Corporation	3,375	0	3,375	2,762	613	18%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	775	2,703	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	218	57	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	180	1,082	446	636	59%
265 Roosevelt Roads	480	285	765	189	576	75%
271 Puerto Rico Technology and Innovation Services	28,330	0	28,330	6,413	21,917	77%
276 Puerto Rico Public Private Partnership Authority	7,163	(0)	7,163	919	6,244	87%
286 Authority of the Port of Ponce	727	0	727	1,235	(508)	-70%
288 University of Puerto Rico Comprehensive Cancer Center	20,415	-	20,415	15,347	5,068	25%
293 Center for Diabetes Research, Education, and Medical Services	382	169	551	257	294	53%
298 Public Service Regulatory Board	10,068	(0)	10,068	5,014	5,054	50%
310 Municipal Finance Corporation	101,166	-	101,166	37,089	64,077	63%
311 Puerto Rico Gaming Commission	112,979	-	112,979	87,597	25,382	22%
312 Retirement Board of the Government of Puerto Rico	14,962	2,616	17,577	7,285	10,292	59%
329 Office of Socioeconomic Development	1,437	-	1,437	689	747	52%
Total - Secondary Component Units	\$ 356,438	\$ 4,191	\$ 360,628	\$ 202,815	\$ 157,813	44%

Puerto Rico Department of Treasury

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

By Agency¹

Sept 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 %
\$ 206,060	\$ (34,480)	\$ 171,581	\$ -	\$ 171,581	100%
481,596	17,868	499,464	483,929	15,535	3%
\$ 687,656	\$ (16,612)	\$ 671,044	\$ 483,929	\$ 187,116	28%

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 %
\$ 14,034	\$ -	\$ 14,034	\$ 13,617	\$ 417	3%
107,558	-	107,558	108,899	(1,341)	-1%
34,369	-	34,369	46,075	(11,705)	-34%
5,616	0	5,616	685	4,931	88%
140,225	-	140,225	130,374	9,850	7%
2,537	(0)	2,537	2,399	138	5%
897	-	897	863	34	4%
12,960	3,750	16,710	27,701	(10,991)	-66%
13,760	(0)	13,760	14,321	(562)	-4%
725	-	725	694	31	4%
4,889	-	4,889	4,701	188	4%
-	-	-	-	-	-
14,831	-	14,831	14,312	519	4%
\$ 352,400	\$ 3,750	\$ 356,150	\$ 364,640	\$ (8,490)	-2%

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 %
\$ 2,116,485	\$ 22,934	\$ 2,139,419	\$ 1,428,851	\$ 710,568	33%
786,519	(5,825)	780,694	987,562	(206,868)	-26%
356,438	4,191	360,628	202,815	157,813	44%
687,656	(16,612)	671,044	483,929	187,116	28%
352,400	3,750	356,150	364,640	(8,490)	-2%
\$ 4,299,498	\$ 8,437	\$ 4,307,935	\$ 3,467,797	\$ 840,138	20%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,736	\$ 1,211	24%
16 Office of Management and Budget	6,599	263	6,862	4,336	2,526	37%
18 Planning Board	-	5,541	5,541	3,386	2,155	39%
21 Emergency and Disaster Management Bureau	2,050	-	2,050	1,128	921	45%
23 Puerto Rico Department of State	4,239	(0)	4,239	3,635	604	14%
24 Puerto Rico Department of Treasury	53,851	710	54,560	35,977	18,583	34%
28 State Elections Commission	8,100	(0)	8,100	6,763	1,337	17%
30 Human Resources Management & Transformation	2,586	1,395	3,981	2,364	1,617	41%
31 General Services Administration	6,177	375	6,552	3,093	3,459	53%
34 Commission of Investigation, Processing and Appeals	132	0	132	112	19	15%
37 Civil Rights Commission	214	-	214	141	73	34%
38 Puerto Rico Department of Justice	39,979	43	40,022	34,760	5,262	13%
40 Puerto Rico Police Bureau	215,235	725	215,960	190,960	25,000	12%
41 Special Investigations Bureau	1,515	-	1,515	1,389	126	8%
42 Puerto Rico Fire Department Bureau	21,782	-	21,782	22,312	(530)	-2%
43 Puerto Rico National Guard	5,229	-	5,229	3,803	1,426	27%
45 Department of Public Safety	69,132	-	69,132	65,835	3,297	5%
49 Department of Transportation and Public Works	16,873	-	16,873	13,251	3,622	21%
50 Department of Natural and Environmental Resources	28,848	-	28,848	26,274	2,574	9%
55 Puerto Rico Department of Agriculture	9,728	-	9,728	5,964	3,763	39%
60 Office of the Citizen's Ombudsman	1,002	-	1,002	909	93	9%
62 Cooperative Development Commission of Puerto Rico	751	0	751	595	156	21%
67 Puerto Rico Department of Labor and Human Resources	11,203	(0)	11,203	12,138	(935)	-8%
68 Puerto Rico Labor Relations Board	268	-	268	270	(2)	-1%
69 Puerto Rico Department of Consumer Affairs	3,629	(0)	3,629	3,297	332	9%
71 Department of Health	132,941	879	133,820	94,717	39,103	29%
78 Department of Housing	6,794	(0)	6,794	7,176	(381)	-6%
81 Department of Education	761,096	0	761,096	379,680	381,416	50%
87 Department of Recreation and Sports	9,336	0	9,336	9,915	(579)	-6%
95 Mental Health and Drug Addiction Services Administration	37,743	-	37,743	27,153	10,590	28%
96 Office of the Women's Advocate	1,335	-	1,335	901	434	33%
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	495	618	56%
122 Secretariat of the Department of the Family	12,891	-	12,891	14,114	(1,224)	-9%
123 Family and Children Administration	59,050	0	59,050	46,588	12,462	21%
124 Child Support Administration (ASUME)	4,459	-	4,459	3,131	1,329	30%
126 Vocational Rehabilitation Administration	7,205	0	7,205	4,347	2,858	40%
127 Administration for Socioeconomic Development of the Family	26,385	-	26,385	19,063	7,323	28%
137 Department of Correction and Rehabilitation	110,031	-	110,031	94,512	15,519	14%
139 Parole Board	855	(0)	855	691	164	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	121	195	62%
152 Elderly and Retired People Advocate Office	952	-	952	450	503	53%
153 Office for People with Disabilities	1,014	-	1,014	481	533	53%
155 State Historic Preservation Office of Puerto Rico	841	138	978	713	265	27%
221 Medical Emergency Corps Bureau	7,509	679	8,188	7,967	221	3%
231 Office for the Patient's Advocate	522	-	522	418	104	20%
241 Administration for Integral Development of Childhood	3,515	3,750	7,265	2,788	4,477	62%
279 Public Service Appeals Commission	705	(0)	705	635	70	10%
281 Office of the Election Comptroller	731	(0)	731	651	80	11%
Total - Entities Operating in PRIFAS 7.5	\$ 1,701,407	\$ 14,496	\$ 1,715,903	\$ 1,163,136	\$ 552,768	32%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	24,772	-	24,772	24,318	455	2%
119 Department of Economic Development & Commerce	11,372	(5,825)	5,547	6,800	(1,253)	-23%
162 Public Building Authority	1,262	(0)	1,262	-	1,262	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	208,629	-	208,629	329,431	(120,802)	-58%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,500	-	1,500	-	1,500	100%
235 Puerto Rico Housing Finance Corporation	2,082	-	2,082	721	1,361	65%
277 Agricultural Enterprises Development Administration	18,383	(0)	18,383	8,710	9,673	53%
285 Puerto Rico Integrated Transit Authority	20,982	(0)	20,982	18,771	2,211	11%
295 Fiscal Agency & Financial Advisory Authority	9,656	(0)	9,656	3,839	5,818	60%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 298,637	\$ (5,825)	\$ 292,812	\$ 392,588	\$ (99,776)	-34%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	806	-	806	706	99	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	4,900	-	4,900	2,606	2,293	47%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	727	191	918	763	155	17%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	601	(0)	601	541	61	10%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	151	(0)	151	93	58	38%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	66	-	66	43	23	35%
189 Institute of Forensic Science	6,135	(0)	6,135	5,234	901	15%
191 Musical Arts Corporation	2,127	0	2,127	2,162	(35)	-2%
192 Fine Arts Center Corporation	1,066	0	1,066	933	132	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	750	750	33	717	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,234	0	2,234	1,987	247	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	218	57	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	180	1,082	446	636	59%
265 Roosevelt Roads	-	285	285	163	122	43%
271 Puerto Rico Technology and Innovation Services	25,856	0	25,856	6,413	19,443	75%
276 Puerto Rico Public Private Partnership Authority	7,163	(0)	7,163	919	6,244	87%
286 Authority of the Port of Ponce	173	0	173	125	48	28%
288 University of Puerto Rico Comprehensive Cancer Center	5,680	-	5,680	4,061	1,619	29%
293 Center for Diabetes Research, Education, and Medical Services	310	169	478	169	309	65%
298 Public Service Regulatory Board	2,043	(0)	2,043	2,339	(296)	-14%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	568	-	568	461	107	19%
312 Retirement Board of the Government of Puerto Rico	14,112	2,616	16,728	7,285	9,443	56%
329 Office of Socioeconomic Development	1,437	-	1,437	689	747	52%
Total - Secondary Component Units	\$ 77,329	\$ 4,191	\$ 81,520	\$ 38,390	\$ 43,130	53%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Sept 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 %
\$ 206,060	\$ (34,480)	\$ 171,581	\$ -	\$ 171,581	100%
315,256	17,868	333,123	395,616	(62,493)	-19%
\$ 521,316	\$ (16,612)	\$ 504,704	\$ 395,616	\$ 109,088	22%

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 %
\$ 14,034	\$ -	\$ 14,034	\$ 13,617	\$ 417	3%
102,914	-	102,914	104,098	(1,183)	-1%
34,369	-	34,369	46,075	(11,705)	-34%
1,466	0	1,466	685	781	53%
140,225	-	140,225	130,374	9,850	7%
2,537	(0)	2,537	2,399	138	5%
897	-	897	863	34	4%
12,960	3,750	16,710	27,701	(10,991)	-66%
13,760	(0)	13,760	14,321	(562)	-4%
725	-	725	694	31	4%
4,889	-	4,889	4,701	188	4%
-	-	-	-	-	-
14,831	-	14,831	14,312	519	4%
\$ 343,607	\$ 3,750	\$ 347,356	\$ 359,839	\$ (12,482)	-4%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,701,407	\$ 14,496	\$ 1,715,903	\$ 1,163,136	\$ 552,768	32%
298,637	(5,825)	292,812	392,588	(99,776)	-34%
77,329	4,191	81,520	38,390	43,130	53%
521,316	(16,612)	504,704	395,616	109,088	22%
343,607	3,750	347,356	359,839	(12,482)	-4%
\$ 2,942,295	\$ 0	\$ 2,942,295	\$ 2,349,569	\$ 592,727	20%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	314	-	314	-	314	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	87	-	87	-	87	100%
23 Puerto Rico Department of State	1,198	62	1,260	547	713	57%
24 Puerto Rico Department of Treasury	204,709	-	204,709	188,298	16,410	8%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	429	-	429	53	376	88%
31 General Services Administration	1,414	8,375	9,789	378	9,411	96%
38 Puerto Rico Department of Justice	1,708	-	1,708	202	1,506	88%
40 Puerto Rico Police Bureau	4,725	-	4,725	214	4,511	95%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	3,865	-	3,865	47	3,818	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	57	-	57	-	57	100%
49 Department of Transportation and Public Works	33,871	-	33,871	5,651	28,220	83%
50 Department of Natural and Environmental Resources	11,812	-	11,812	863	10,948	93%
55 Puerto Rico Department of Agriculture	890	-	890	262	627	71%
67 Puerto Rico Department of Labor and Human Resources	78,643	-	78,643	54,748	23,895	30%
68 Puerto Rico Labor Relations Board	122	-	122	48	74	61%
69 Puerto Rico Department of Consumer Affairs	524	-	524	320	203	39%
71 Department of Health	45,371	-	45,371	11,487	33,883	75%
78 Department of Housing	6,982	-	6,982	855	6,128	88%
81 Department of Education	2,510	-	2,510	38	2,472	98%
87 Department of Recreation and Sports	5,587	-	5,587	137	5,450	98%
95 Mental Health and Drug Addiction Services Administration	1,665	-	1,665	254	1,411	85%
126 Vocational Rehabilitation Administration	213	-	213	-	213	100%
137 Department of Correction and Rehabilitation	5,981	-	5,981	438	5,543	93%
155 State Historic Preservation Office of Puerto Rico	302	-	302	89	213	71%
221 Medical Emergency Corps Bureau	2,104	-	2,104	786	1,318	63%
Total - Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 8,437	\$ 423,515	\$ 265,715	\$ 157,800	37%

Puerto Rico Department of Treasury

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

By Agency¹

Sept FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 267,331	\$ (120,073)	-82%
79 Automobile Accidents Compensation Administration	24,522	-	24,522	15,862	8,660	35%
90 Medical Services Administration of Puerto Rico	36,436	-	36,436	35,710	726	2%
119 Department of Economic Development & Commerce	13,409	-	13,409	8,186	5,222	39%
162 Public Building Authority	37,767	-	37,767	30,207	7,560	20%
168 Puerto Rico Ports Authority	21,066	-	21,066	13,560	7,506	36%
180 Tourism Company	38,053	-	38,053	59,539	(21,486)	-56%
187 Puerto Rico Health Insurance Administration	72,890	-	72,890	68,551	4,339	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,369	-	23,369	18,849	4,519	19%
235 Puerto Rico Housing Finance Corporation	24,499	-	24,499	3,374	21,125	86%
277 Agricultural Enterprises Development Administration	21,769	-	21,769	13,240	8,529	39%
285 Puerto Rico Integrated Transit Authority	10,045	-	10,045	8,998	1,047	10%
295 Fiscal Agency & Financial Advisory Authority	2,183	-	2,183	13	2,170	99%
303 Convention Center of District Authority	14,619	-	14,619	51,554	(36,935)	-253%
Total - Core Component Units	\$ 487,883	\$ -	\$ 487,883	\$ 594,974	\$ (107,092)	-22%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ -	\$ 479	\$ 399	\$ 79	17%
22 Office of The Commissioner of Insurance	2,983	-	2,983	1,835	1,149	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,287	1,480	39%
82 Institute of Puerto Rican Culture	338	-	338	32	306	91%
105 Industrial Commission	5,839	-	5,839	4,510	1,329	23%
109 Puerto Rico School of Plastic Arts	609	-	609	308	301	49%
121 Government Board of the 911 Service	5,649	-	5,649	2,282	3,368	60%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,001	1,067	52%
161 Puerto Rico Infrastructure Financing Authority	337	-	337	100	237	70%
165 Land Authority of Puerto Rico	3,049	-	3,049	2,187	862	28%
167 Integral Development of the "Península de Cantera"	64	-	64	22	42	66%
177 Land Administration of Puerto Rico	2,497	-	2,497	2,172	325	13%
186 Culebra Conservation and Development Authority	80	-	80	146	(66)	-83%
189 Institute of Forensic Science	131	-	131	-	131	100%
191 Musical Arts Corporation	504	-	504	312	192	38%
192 Fine Arts Center Corporation	692	-	692	504	188	27%
195 Economic Development Bank of PR	3,750	-	3,750	1,937	1,813	48%
196 Puerto Rico Public Broadcasting Corporation	36	-	36	2,014	(1,979)	-5573%
198 Agricultural Insurance Corporation	854	-	854	1,419	(565)	-66%
215 Puerto Rico Conservatory of Music Corporation	1,141	-	1,141	775	366	32%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	775	2,703	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	
265 Roosevelt Roads	480	-	480	26	454	95%
271 Puerto Rico Technology and Innovation Services	2,474	-	2,474	-	2,474	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	554	-	554	1,110	(556)	-100%
288 University of Puerto Rico Comprehensive Cancer Center	14,735	-	14,735	11,286	3,449	23%
293 Center for Diabetes Research, Education, and Medical Services	72	-	72	88	(16)	-22%
298 Public Service Regulatory Board	8,025	-	8,025	2,675	5,350	67%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	101,166	-	101,166	37,089	64,077	63%
311 Puerto Rico Gaming Commission	112,411	-	112,411	87,136	25,275	22%
312 Retirement Board of the Government of Puerto Rico	849	-	849	-	849	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 279,108	\$ -	\$ 279,108	\$ 164,425	\$ 114,683	41%

Puerto Rico Department of Treasury

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

By Agency¹

Sept 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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
166,341	-	166,341	88,312	78,028	47%
\$ 166,341	\$ -	\$ 166,341	\$ 88,312	\$ 78,028	47%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
4,644	-	4,644	4,801	(157)	-3%
4,150	-	4,150	-	4,150	100%
\$ 8,793	\$ -	\$ 8,793	\$ 4,801	\$ 3,992	45%

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 %
\$ 415,078	\$ 8,437	\$ 423,515	\$ 265,715	\$ 157,800	37%
487,883	-	487,883	594,974	(107,092)	-22%
279,108	-	279,108	164,425	114,683	41%
166,341	-	166,341	88,312	78,028	47%
8,793	-	8,793	4,801	3,992	45%
\$ 1,357,203	\$ 8,437	\$ 1,365,640	\$ 1,118,228	\$ 247,412	18%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 3,736	\$ 1,211	24%
16 Office of Management and Budget	6,599	263	6,862	4,336	2,526	37%
18 Planning Board	-	5,541	5,541	3,386	2,155	39%
21 Emergency and Disaster Management Bureau	2,050	-	2,050	1,128	921	45%
23 Puerto Rico Department of State	4,239	(0)	4,239	3,635	604	14%
24 Puerto Rico Department of Treasury	53,851	710	54,560	35,977	18,583	34%
28 State Elections Commission	8,100	(0)	8,100	6,763	1,337	17%
30 Human Resources Management & Transformation	2,586	1,395	3,981	2,364	1,617	41%
31 General Services Administration	6,177	375	6,552	3,093	3,459	53%
34 Commission of Investigation, Processing and Appeals	132	0	132	112	19	15%
37 Civil Rights Commission	214	-	214	141	73	34%
38 Puerto Rico Department of Justice	39,979	43	40,022	34,760	5,262	13%
40 Puerto Rico Police Bureau	215,235	725	215,960	190,960	25,000	12%
41 Special Investigations Bureau	1,515	-	1,515	1,389	126	8%
42 Puerto Rico Fire Department Bureau	21,782	-	21,782	22,312	(530)	-2%
43 Puerto Rico National Guard	5,229	-	5,229	3,803	1,426	27%
45 Department of Public Safety	69,132	-	69,132	65,835	3,297	5%
49 Department of Transportation and Public Works	16,873	-	16,873	13,251	3,622	21%
50 Department of Natural and Environmental Resources	28,848	-	28,848	26,274	2,574	9%
55 Puerto Rico Department of Agriculture	9,728	-	9,728	5,964	3,763	39%
60 Office of the Citizen's Ombudsman	1,002	-	1,002	909	93	9%
62 Cooperative Development Commission of Puerto Rico	751	0	751	595	156	21%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	11,203	(0)	11,203	12,138	(935)	-8%
68 Puerto Rico Labor Relations Board	268	-	268	270	(2)	-1%
69 Puerto Rico Department of Consumer Affairs	3,629	(0)	3,629	3,297	332	9%
71 Department of Health	132,941	879	133,820	94,717	39,103	29%
78 Department of Housing	6,794	(0)	6,794	7,176	(381)	-6%
81 Department of Education	761,096	0	761,096	379,680	381,416	50%
87 Department of Recreation and Sports	9,336	0	9,336	9,915	(579)	-6%
95 Mental Health and Drug Addiction Services Administration	37,743	-	37,743	27,153	10,590	28%
96 Office of the Women's Advocate	1,335	-	1,335	901	434	33%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	495	618	56%
122 Secretariat of the Department of the Family	12,891	-	12,891	14,114	(1,224)	-9%
123 Family and Children Administration	59,050	0	59,050	46,588	12,462	21%
124 Child Support Administration (ASUME)	4,459	-	4,459	3,131	1,329	30%
126 Vocational Rehabilitation Administration	7,205	0	7,205	4,347	2,858	40%
127 Administration for Socioeconomic Development of the Family	26,385	-	26,385	19,063	7,323	28%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	110,031	-	110,031	94,512	15,519	14%
139 Parole Board	855	(0)	855	691	164	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	121	195	62%
152 Elderly and Retired People Advocate Office	952	-	952	450	503	53%
153 Office for People with Disabilities	1,014	-	1,014	481	533	53%
155 State Historic Preservation Office of Puerto Rico	841	138	978	713	265	27%
221 Medical Emergency Corps Bureau	7,509	679	8,188	7,967	221	3%
231 Office for the Patient's Advocate	522	-	522	418	104	20%
241 Administration for Integral Development of Childhood	3,515	3,750	7,265	2,788	4,477	62%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	(0)	705	635	70	10%
281 Office of the Election Comptroller	731	(0)	731	651	80	11%
Total - Entities Operating in PRIFAS 7.5	\$ 1,701,407	\$ 14,496	\$ 1,715,903	\$ 1,163,136	\$ 552,768	32%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	24,772	-	24,772	24,318	455	2%
119 Department of Economic Development & Commerce	11,372	(5,825)	5,547	6,800	(1,253)	-23%
162 Public Building Authority	1,262	(0)	1,262	-	1,262	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	208,629	-	208,629	329,431	(120,802)	-58%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,500	-	1,500	-	1,500	100%
235 Puerto Rico Housing Finance Corporation	2,082	-	2,082	721	1,361	65%
277 Agricultural Enterprises Development Administration	18,383	(0)	18,383	8,710	9,673	53%
285 Puerto Rico Integrated Transit Authority	20,982	(0)	20,982	18,771	2,211	11%
295 Fiscal Agency & Financial Advisory Authority	9,656	(0)	9,656	3,839	5,818	60%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 298,637	\$ (5,825)	\$ 292,812	\$ 392,588	\$ (99,776)	-34%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	806	-	806	706	99	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	4,900	-	4,900	2,606	2,293	47%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	727	191	918	763	155	17%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	601	(0)	601	541	61	10%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	151	(0)	151	93	58	38%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	66	-	66	43	23	35%
189 Institute of Forensic Science	6,135	(0)	6,135	5,234	901	15%
191 Musical Arts Corporation	2,127	0	2,127	2,162	(35)	-2%
192 Fine Arts Center Corporation	1,066	0	1,066	933	132	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	750	750	33	717	96%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	2,234	0	2,234	1,987	247	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	218	57	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	180	1,082	446	636	59%
265 Roosevelt Roads	-	285	285	163	122	43%
271 Puerto Rico Technology and Innovation Services	25,856	0	25,856	6,413	19,443	75%
276 Puerto Rico Public Private Partnership Authority	7,163	(0)	7,163	919	6,244	87%
286 Authority of the Port of Ponce	173	0	173	125	48	28%
288 University of Puerto Rico Comprehensive Cancer Center	5,680	-	5,680	4,061	1,619	29%
293 Center for Diabetes Research, Education, and Medical Services	310	169	478	169	309	65%
298 Public Service Regulatory Board	2,043	(0)	2,043	2,339	(296)	-14%
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	-	-	-	461	(461)	
312 Retirement Board of the Government of Puerto Rico	568	-	568	7,285	(6,717)	-1182%
329 Office of Socioeconomic Development	14,112	2,616	16,728	689	16,038	96%
TBD1 COFINA	1,437	-	1,437	-	1,437	100%
Total - Secondary Component Units	\$ 77,329	\$ 4,191	\$ 81,520	\$ 38,390	\$ 43,130	53%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (34,480)	\$ 222,355	\$ -	\$ 222,355	100%
25 Custody of the Department of the Treasury	306,960	17,868	324,828	395,616	(70,789)	-22%
Total - OMB and Hacienda Custodies	\$ 563,794	\$ (16,612)	\$ 547,182	\$ 395,616	\$ 151,566	28%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 14,034	\$ -	\$ 14,034	\$ 13,617	\$ 417	3%
10 The General Court of Justice	102,914	-	102,914	104,098	(1,183)	-1%
100 Legislative Assembly of the Commonwealth	34,369	-	34,369	46,075	(11,705)	-34%
106 Public Housing Administration	1,466	0	1,466	685	781	53%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	140,225	-	140,225	130,374	9,850	7%
193 Office of Government Ethics	2,537	(0)	2,537	2,399	138	5%
200 Special Independent Prosecutor's Panel	897	-	897	863	34	4%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	12,960	3,750	16,710	27,701	(10,991)	-66%
220 Correctional Health	13,760	(0)	13,760	14,321	(562)	-4%
268 Puerto Rico Institute of Statistics	725	-	725	694	31	4%
272 Office of the Inspector General	4,889	-	4,889	4,701	188	4%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	14,312	519	4%
Total - Out of Scope Entities	\$ 343,607	\$ 3,750	\$ 347,356	\$ 359,839	\$ (12,482)	-4%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,701,407	\$ 14,496	\$ 1,715,903	\$ 1,163,136	\$ 552,768	32%
Core Component Units	298,637	(5,825)	292,812	392,588	(99,776)	-34%
Secondary Component Units	77,329	4,191	81,520	38,390	43,130	53%
OMB and Hacienda Custodies	563,794	(16,612)	547,182	395,616	151,566	28%
Out of Scope Entities	343,607	3,750	347,356	359,839	(12,482)	-4%
Total	\$ 2,984,774	\$ 0	\$ 2,984,774	\$ 2,349,569	\$ 635,205	21%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	314	-	314	-	314	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	87	-	87	-	87	100%
23 Puerto Rico Department of State	1,198	62	1,260	547	713	57%
24 Puerto Rico Department of Treasury	204,709	-	204,709	188,298	16,410	8%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	429	-	429	53	376	88%
31 General Services Administration	1,414	8,375	9,789	378	9,411	96%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	1,708	-	1,708	202	1,506	88%
40 Puerto Rico Police Bureau	4,725	-	4,725	214	4,511	95%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	3,865	-	3,865	47	3,818	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	57	-	57	-	57	100%
49 Department of Transportation and Public Works	33,871	-	33,871	5,651	28,220	83%
50 Department of Natural and Environmental Resources	11,812	-	11,812	863	10,948	93%
55 Puerto Rico Department of Agriculture	890	-	890	262	627	71%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	78,643	-	78,643	54,748	23,895	30%
68 Puerto Rico Labor Relations Board	122	-	122	48	74	61%
69 Puerto Rico Department of Consumer Affairs	524	-	524	320	203	39%
71 Department of Health	45,371	-	45,371	11,487	33,883	75%
78 Department of Housing	6,982	-	6,982	855	6,128	88%
81 Department of Education	2,510	-	2,510	38	2,472	98%
87 Department of Recreation and Sports	5,587	-	5,587	137	5,450	98%
95 Mental Health and Drug Addiction Services Administration	1,665	-	1,665	254	1,411	85%
96 Office of the Women's Advocate	-	-	-	-	-	
117 Act 70	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	213	-	213	-	213	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	5,981	-	5,981	438	5,543	93%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	302	-	302	89	213	71%
221 Medical Emergency Corps Bureau	2,104	-	2,104	786	1,318	63%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 8,437	\$ 423,515	\$ 265,715	\$ 157,800	37%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 267,331	\$ (120,073)	-82%
79 Automobile Accidents Compensation Administration	24,522	-	24,522	15,862	8,660	35%
90 Medical Services Administration of Puerto Rico	36,436	-	36,436	35,710	726	2%
119 Department of Economic Development & Commerce	13,409	-	13,409	8,186	5,222	39%
162 Public Building Authority	37,767	-	37,767	30,207	7,560	20%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	21,066	-	21,066	13,560	7,506	36%
180 Tourism Company	38,053	-	38,053	59,539	(21,486)	-56%
187 Puerto Rico Health Insurance Administration	72,890	-	72,890	68,551	4,339	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,369	-	23,369	18,849	4,519	19%
235 Puerto Rico Housing Finance Corporation	24,499	-	24,499	3,374	21,125	86%
277 Agricultural Enterprises Development Administration	21,769	-	21,769	13,240	8,529	39%
285 Puerto Rico Integrated Transit Authority	10,045	-	10,045	8,998	1,047	10%
295 Fiscal Agency & Financial Advisory Authority	2,183	-	2,183	13	2,170	99%
303 Convention Center of District Authority	14,619	-	14,619	51,554	(36,935)	-253%
Total - Core Component Units	\$ 487,883	\$ -	\$ 487,883	\$ 594,974	\$ (107,092)	-22%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ -	\$ 479	\$ 399	\$ 79	17%
22 Office of The Commissioner of Insurance	\$ 2,983	\$ -	\$ 2,983	\$ 1,835	\$ 1,149	39%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,287	1,480	39%
82 Institute of Puerto Rican Culture	338	-	338	32	306	91%
105 Industrial Commission	5,839	-	5,839	4,510	1,329	23%
109 Puerto Rico School of Plastic Arts	609	-	609	308	301	49%
121 Government Board of the 911 Service	5,649	-	5,649	2,282	3,368	60%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,001	1,067	52%
161 Puerto Rico Infrastructure Financing Authority	337	-	337	100	237	70%
165 Land Authority of Puerto Rico	3,049	-	3,049	2,187	862	28%
167 Integral Development of the "Península de Cantera"	64	-	64	22	42	66%
177 Land Administration of Puerto Rico	2,497	-	2,497	2,172	325	13%
186 Culebra Conservation and Development Authority	80	-	80	146	(66)	-83%
189 Institute of Forensic Science	131	-	131	-	131	100%
191 Musical Arts Corporation	504	-	504	312	192	38%
192 Fine Arts Center Corporation	692	-	692	504	188	27%
195 Economic Development Bank of PR	3,750	-	3,750	1,937	1,813	48%
196 Puerto Rico Public Broadcasting Corporation	36	-	36	2,014	(1,979)	-5573%
198 Agricultural Insurance Corporation	854	-	854	1,419	(565)	-66%
215 Puerto Rico Conservatory of Music Corporation	1,141	-	1,141	775	366	32%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	775	2,703	78%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	480	-	480	26	454	95%
271 Puerto Rico Technology and Innovation Services	2,474	-	2,474	-	2,474	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	554	-	554	1,110	(556)	-100%
288 University of Puerto Rico Comprehensive Cancer Center	14,735	-	14,735	11,286	3,449	23%
293 Center for Diabetes Research, Education, and Medical Services	72	-	72	88	(16)	-22%
298 Public Service Regulatory Board	-	-	-	2,675	(2,675)	-
310 Municipal Finance Corporation	8,025	-	8,025	37,089	(29,064)	-362%
311 Puerto Rico Gaming Commission	101,166	-	101,166	87,136	14,030	14%
312 Retirement Board of the Government of Puerto Rico	112,411	-	112,411	-	112,411	100%
329 Office of Socioeconomic Development	849	-	849	-	849	100%
TBD1 COFINA	-	-	-	-	-	-
Total - Secondary Component Units	\$ 279,108	\$ -	\$ 279,108	\$ 164,425	\$ 114,683	41%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q1

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	166,341	-	166,341	88,312	78,028	47%
Total - OMB and Hacienda Custodies	\$ 166,341	\$ -	\$ 166,341	\$ 88,312	\$ 78,028	47%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -	\$ -	
10 The General Court of Justice	4,644	-	4,644	4,801	(157)	-3%
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	4,150	-	4,150	-	4,150	100%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 8,793	\$ -	\$ 8,793	\$ 4,801	\$ 3,992	45%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 8,437	\$ 423,515	\$ 265,715	\$ 157,800	37%
Core Component Units	487,883	-	487,883	594,974	(107,092)	-22%
Secondary Component Units	279,108	-	279,108	164,425	114,683	41%
OMB and Hacienda Custodies	166,341	-	166,341	88,312	78,028	47%
Out of Scope Entities	8,793	-	8,793	4,801	3,992	45%
Total	\$ 1,357,203	\$ 8,437	\$ 1,365,640	\$ 1,118,228	\$ 247,412	18%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,177	\$ 472	29%
16 Office of Management and Budget	2,304	88	2,392	1,543	849	35%
18 Planning Board	-	1,847	1,847	998	849	46%
21 Emergency and Disaster Management Bureau	712	-	712	361	351	49%
23 Puerto Rico Department of State	1,812	21	1,833	1,677	156	9%
24 Puerto Rico Department of Treasury	86,186	237	86,423	69,888	16,535	19%
28 State Elections Commission	2,700	(0)	2,700	1,704	996	37%
30 Human Resources Management & Transformation	1,005	465	1,470	835	635	43%
31 General Services Administration	2,530	2,917	5,447	1,407	4,040	74%
34 Commission of Investigation, Processing and Appeals	44	0	44	34	10	22%
37 Civil Rights Commission	71	-	71	65	6	9%
38 Puerto Rico Department of Justice	13,896	14	13,910	11,416	2,494	18%
40 Puerto Rico Police Bureau	73,320	242	73,561	59,240	14,321	19%
41 Special Investigations Bureau	505	-	505	505	1	0%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,112	1,438	17%
43 Puerto Rico National Guard	1,743	-	1,743	1,072	671	38%
45 Department of Public Safety	23,063	-	23,063	22,218	845	4%
49 Department of Transportation and Public Works	16,915	-	16,915	6,138	10,777	64%
50 Department of Natural and Environmental Resources	13,553	-	13,553	8,789	4,765	35%
55 Puerto Rico Department of Agriculture	3,539	-	3,539	2,071	1,468	41%
60 Office of the Citizen's Ombudsman	334	-	334	284	50	15%
62 Cooperative Development Commission of Puerto Rico	250	0	250	199	52	21%
67 Puerto Rico Department of Labor and Human Resources	29,949	(0)	29,949	6,606	23,342	78%
68 Puerto Rico Labor Relations Board	130	-	130	103	27	21%
69 Puerto Rico Department of Consumer Affairs	1,384	(0)	1,384	1,171	213	15%
71 Department of Health	59,437	293	59,730	46,932	12,799	21%
78 Department of Housing	4,592	(0)	4,592	3,085	1,507	33%
81 Department of Education	254,535	0	254,535	138,403	116,132	46%
87 Department of Recreation and Sports	4,974	0	4,974	2,703	2,271	46%
95 Mental Health and Drug Addiction Services Administration	13,136	-	13,136	10,137	2,999	23%
96 Office of the Women's Advocate	445	-	445	357	88	20%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	164	207	56%
122 Secretariat of the Department of the Family	4,297	-	4,297	3,168	1,128	26%
123 Family and Children Administration	19,683	0	19,683	20,659	(976)	-5%
124 Child Support Administration (ASUME)	1,486	-	1,486	1,337	149	10%
126 Vocational Rehabilitation Administration	2,473	0	2,473	1,633	840	34%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	7,117	1,678	19%
137 Department of Correction and Rehabilitation	38,671	-	38,671	25,348	13,323	34%
139 Parole Board	285	(0)	285	245	40	14%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	45	61	57%
152 Elderly and Retired People Advocate Office	317	-	317	145	173	54%
153 Office for People with Disabilities	338	-	338	159	179	53%
155 State Historic Preservation Office of Puerto Rico	381	46	427	223	204	48%
221 Medical Emergency Corps Bureau	3,204	226	3,431	4,536	(1,105)	-32%
231 Office for the Patient's Advocate	174	-	174	140	34	20%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,682	740	31%
279 Public Service Appeals Commission	235	(0)	235	217	18	8%
281 Office of the Election Comptroller	244	(0)	244	215	29	12%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 7,645	\$ 713,140	\$ 475,260	\$ 237,879	33%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 136,626	\$ (87,540)	-178%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	4,766	3,408	42%
90 Medical Services Administration of Puerto Rico	20,403	-	20,403	20,085	318	2%
119 Department of Economic Development & Commerce	8,260	(1,942)	6,318	6,713	(394)	-6%
162 Public Building Authority	13,010	(0)	13,010	10,206	2,803	22%
168 Puerto Rico Ports Authority	7,022	-	7,022	4,364	2,658	38%
180 Tourism Company	12,684	-	12,684	45,409	(32,725)	-258%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	42,612	51,227	55%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	5,825	2,465	30%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	2,397	6,463	73%
277 Agricultural Enterprises Development Administration	13,384	(0)	13,384	20,048	(6,664)	-50%
285 Puerto Rico Integrated Transit Authority	10,342	(0)	10,342	8,771	1,571	15%
295 Fiscal Agency & Financial Advisory Authority	3,946	(0)	3,946	1,173	2,773	70%
303 Convention Center of District Authority	4,873	-	4,873	29,071	(24,198)	-497%
Total - Core Component Units	\$ 262,173	\$ (1,942)	\$ 260,231	\$ 338,065	\$ (77,834)	-30%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 138	\$ 21	13%
22 Office of The Commissioner of Insurance	994	-	994	687	308	31%
29 Puerto Rico Federal Affairs Administration	269	-	269	234	35	13%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	780	476	38%
82 Institute of Puerto Rican Culture	1,746	-	1,746	1,000	746	43%
105 Industrial Commission	1,946	-	1,946	1,507	439	23%
109 Puerto Rico School of Plastic Arts	445	64	509	356	153	30%
121 Government Board of the 911 Service	1,883	-	1,883	813	1,071	57%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	463	227	33%
161 Puerto Rico Infrastructure Financing Authority	313	(0)	313	224	89	28%
165 Land Authority of Puerto Rico	1,016	-	1,016	725	291	29%
167 Integral Development of the "Península de Cantera"	72	(0)	72	31	41	57%
177 Land Administration of Puerto Rico	832	-	832	1,299	(467)	-56%
186 Culebra Conservation and Development Authority	49	-	49	41	7	15%
189 Institute of Forensic Science	2,089	(0)	2,089	1,837	251	12%
191 Musical Arts Corporation	877	0	877	945	(68)	-8%
192 Fine Arts Center Corporation	586	0	586	540	46	8%
195 Economic Development Bank of PR	1,250	-	1,250	661	589	47%
196 Puerto Rico Public Broadcasting Corporation	12	250	262	685	(423)	-162%
198 Agricultural Insurance Corporation	285	-	285	708	(423)	-149%
215 Puerto Rico Conservatory of Music Corporation	1,125	0	1,125	1,131	(6)	-1%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	451	708	61%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	75	16	18%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	178	183	51%
265 Roosevelt Roads	160	95	255	10	245	96%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	797	8,646	92%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	380	2,008	84%
286 Authority of the Port of Ponce	242	0	242	448	(206)	-85%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	-	6,805	8,805	(2,000)	-29%
293 Center for Diabetes Research, Education, and Medical Services	127	56	184	79	105	57%
298 Public Service Regulatory Board	3,356	(0)	3,356	2,064	1,292	38%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	-	37,660	27,154	10,506	28%
312 Retirement Board of the Government of Puerto Rico	4,987	872	5,859	2,529	3,330	57%
329 Office of Socioeconomic Development	479	-	479	222	257	54%
Total - Secondary Component Units	\$ 118,813	\$ 1,397	\$ 120,209	\$ 57,996	\$ 62,213	52%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-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	\$ (11,493)	\$ 57,194	\$ -	\$ 57,194	100%
143,607	5,956	149,563	151,466	(1,902)	-1%
\$ 212,294	\$ (5,537)	\$ 206,757	\$ 151,466	\$ 55,291	27%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,678	-	\$ 4,678	\$ 4,462	\$ 216	5%
35,853	-	35,853	56,159	(20,307)	-57%
11,456	-	11,456	9,219	2,237	20%
1,872	0	1,872	227	1,645	88%
46,742	-	46,742	40,503	6,239	13%
846	(0)	846	781	65	8%
299	-	299	282	17	6%
4,320	1,250	5,570	4,061	1,509	27%
4,587	(0)	4,587	4,489	98	2%
242	-	242	458	(216)	-90%
1,630	-	1,630	1,523	107	7%
-	-	-	-	-	-
4,944	-	4,944	4,672	272	6%
\$ 117,467	\$ 1,250	\$ 118,717	\$ 126,835	\$ (8,118)	-7%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 705,495	\$ 7,645	\$ 713,140	\$ 475,260	\$ 237,879	33%
262,173	(1,942)	260,231	338,065	(77,834)	-30%
118,813	1,397	120,209	57,996	62,213	52%
212,294	(5,537)	206,757	151,466	55,291	27%
117,467	1,250	118,717	126,835	(8,118)	-7%
\$ 1,416,241	\$ 2,812	\$ 1,419,054	\$ 1,149,622	\$ 269,432	19%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,177	\$ 472	29%
16 Office of Management and Budget	2,200	88	2,287	1,543	745	33%
18 Planning Board	-	1,847	1,847	998	849	46%
21 Emergency and Disaster Management Bureau	683	-	683	361	322	47%
23 Puerto Rico Department of State	1,413	(0)	1,413	1,419	(6)	0%
24 Puerto Rico Department of Treasury	17,950	237	18,187	11,551	6,636	36%
28 State Elections Commission	2,700	(0)	2,700	1,704	996	37%
30 Human Resources Management & Transformation	862	465	1,327	805	522	39%
31 General Services Administration	2,059	125	2,184	1,213	971	44%
34 Commission of Investigation, Processing and Appeals	44	0	44	34	10	22%
37 Civil Rights Commission	71	-	71	65	6	9%
38 Puerto Rico Department of Justice	13,326	14	13,341	11,290	2,051	15%
40 Puerto Rico Police Bureau	71,745	242	71,987	59,078	12,909	18%
41 Special Investigations Bureau	505	-	505	505	1	0%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,100	160	2%
43 Puerto Rico National Guard	1,743	-	1,743	1,072	671	38%
45 Department of Public Safety	23,044	-	23,044	22,218	826	4%
49 Department of Transportation and Public Works	5,624	-	5,624	3,913	1,711	30%
50 Department of Natural and Environmental Resources	9,616	-	9,616	8,450	1,166	12%
55 Puerto Rico Department of Agriculture	3,243	-	3,243	2,003	1,239	38%
60 Office of the Citizen's Ombudsman	334	-	334	284	50	15%
62 Cooperative Development Commission of Puerto Rico	250	0	250	199	52	21%
67 Puerto Rico Department of Labor and Human Resources	3,734	(0)	3,734	3,794	(60)	-2%
68 Puerto Rico Labor Relations Board	89	-	89	86	3	3%
69 Puerto Rico Department of Consumer Affairs	1,210	(0)	1,210	968	242	20%
71 Department of Health	44,314	293	44,607	40,145	4,462	10%
78 Department of Housing	2,265	(0)	2,265	2,233	32	1%
81 Department of Education	253,699	0	253,699	138,383	115,316	45%
87 Department of Recreation and Sports	3,112	0	3,112	2,618	494	16%
95 Mental Health and Drug Addiction Services Administration	12,581	-	12,581	9,956	2,625	21%
96 Office of the Women's Advocate	445	-	445	357	88	20%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	164	207	56%
122 Secretariat of the Department of the Family	4,297	-	4,297	3,168	1,128	26%
123 Family and Children Administration	19,683	0	19,683	20,659	(976)	-5%
124 Child Support Administration (ASUME)	1,486	-	1,486	1,337	149	10%
126 Vocational Rehabilitation Administration	2,402	0	2,402	1,633	769	32%
127 Administration for Socioeconomic Development of the Family	8,795	-	8,795	7,117	1,678	19%
137 Department of Correction and Rehabilitation	36,677	-	36,677	24,949	11,728	32%
139 Parole Board	285	(0)	285	245	40	14%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	45	61	57%
152 Elderly and Retired People Advocate Office	317	-	317	145	173	54%
153 Office for People with Disabilities	338	-	338	159	179	53%
155 State Historic Preservation Office of Puerto Rico	280	46	326	190	136	42%
221 Medical Emergency Corps Bureau	2,503	226	2,729	4,261	(1,532)	-56%
231 Office for the Patient's Advocate	174	-	174	140	34	20%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,682	740	31%
279 Public Service Appeals Commission	235	(0)	235	217	18	8%
281 Office of the Election Comptroller	244	(0)	244	215	29	12%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 4,832	\$ 571,968	\$ 401,846	\$ 170,122	30%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	-	8,257	9,102	(844)	-10%
119 Department of Economic Development & Commerce	3,791	(1,942)	1,849	2,811	(962)	-52%
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	31,491	38,052	55%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	446	248	36%
277 Agricultural Enterprises Development Administration	6,128	(0)	6,128	6,808	(680)	-11%
285 Puerto Rico Integrated Transit Authority	6,994	(0)	6,994	5,708	1,286	18%
295 Fiscal Agency & Financial Advisory Authority	3,219	(0)	3,219	1,160	2,059	64%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 99,546	\$ (1,942)	\$ 97,604	\$ 57,525	\$ 40,079	41%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	-	269	234	35	13%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	-	1,633	981	652	40%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	64	306	200	106	35%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	(0)	200	172	29	14%
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	10	12	53%
189 Institute of Forensic Science	2,045	(0)	2,045	1,837	208	10%
191 Musical Arts Corporation	709	0	709	713	(4)	-1%
192 Fine Arts Center Corporation	355	0	355	317	39	11%
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	760	(15)	-2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	75	16	18%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	178	183	51%
265 Roosevelt Roads	-	95	95	96	(1)	-1%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	797	7,822	91%
276 Puerto Rico Public Private Partnership Authority	2,388	(0)	2,388	380	2,008	84%
286 Authority of the Port of Ponce	58	0	58	45	12	22%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	-	1,893	2,148	(255)	-13%
293 Center for Diabetes Research, Education, and Medical Services	103	56	159	62	97	61%
298 Public Service Regulatory Board	681	(0)	681	849	(168)	-25%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	-	189	155	34	18%
312 Retirement Board of the Government of Puerto Rico	4,704	872	5,576	2,529	3,047	55%
329 Office of Socioeconomic Development	479	-	479	222	257	54%
Total - Secondary Component Units	\$ 25,776	\$ 1,397	\$ 27,173	\$ 12,799	\$ 14,374	53%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: September-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	\$ (11,493)	\$ 57,194	\$ -	\$ 57,194	100%
88,160	5,956	94,116	118,829	(24,712)	-26%
\$ 156,847	\$ (5,537)	\$ 151,310	\$ 118,829	\$ 32,481	21%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
4,678	-	4,678	4,462	216	5%
34,305	-	34,305	51,802	(17,497)	-1
11,456	-	11,456	9,219	2,237	0
489	0	489	227	261	1
-	-	-	-	-	
46,742	-	46,742	40,503	6,239	0
846	(0)	846	781	65	0
299	-	299	282	17	0
-	-	-	-	-	
4,320	1,250	5,570	4,061	1,509	0
4,587	(0)	4,587	4,489	98	0
242	-	242	458	(216)	-1
1,630	-	1,630	1,523	107	0
-	-	-	-	-	
4,944	-	4,944	4,672	272	0
\$ 114,536	\$ 1,250	\$ 115,785	\$ 122,478	\$ (6,692)	-6%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 567,136	4,832	\$ 571,968	\$ 401,846	\$ 170,122	30%
99,546	(1,942)	97,604	57,525	40,079	41%
25,776	1,397	27,173	12,799	14,374	53%
156,847	(5,537)	151,310	118,829	32,481	21%
114,536	1,250	115,785	122,478	(6,692)	-6%
\$ 963,840	\$ 0	\$ 963,840	\$ 713,477	\$ 250,364	26%

Notes:

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

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

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: September-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	-	105	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	258	162	39%
24 Puerto Rico Department of Treasury	68,236	-	68,236	58,337	9,899	15%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	30	113	79%
31 General Services Administration	471	2,792	3,263	194	3,069	94%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	127	443	78%
40 Puerto Rico Police Bureau	1,575	-	1,575	163	1,412	90%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	11	1,277	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	-	11,290	2,225	9,065	80%
50 Department of Natural and Environmental Resources	3,937	-	3,937	339	3,598	91%
55 Puerto Rico Department of Agriculture	297	-	297	68	229	77%
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	2,812	23,402	89%
68 Puerto Rico Labor Relations Board	41	-	41	17	24	59%
69 Puerto Rico Department of Consumer Affairs	175	-	175	203	(29)	-16%
71 Department of Health	15,124	-	15,124	6,787	8,337	55%
78 Department of Housing	2,327	-	2,327	852	1,475	63%
81 Department of Education	837	-	837	20	816	98%
87 Department of Recreation and Sports	1,862	-	1,862	85	1,777	95%
95 Mental Health and Drug Addiction Services Administration	555	-	555	181	374	67%
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	398	1,595	80%
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	33	67	67%
221 Medical Emergency Corps Bureau	701	-	701	274	427	61%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 2,812	\$ 141,172	\$ 73,414	\$ 67,757	48%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: September-25

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 136,626	\$ (87,540)	-178%
79 Automobile Accidents Compensation Administration	8,174	-	8,174	4,766	3,408	42%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	10,983	1,162	10%
119 Department of Economic Development & Commerce	4,470	-	4,470	3,902	568	13%
162 Public Building Authority	12,589	-	12,589	10,206	2,383	19%
168 Puerto Rico Ports Authority	7,022	-	7,022	4,364	2,658	38%
180 Tourism Company	12,684	-	12,684	45,409	(32,725)	-258%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	11,121	13,176	54%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	5,825	1,965	25%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,951	6,215	76%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	13,240	(5,984)	-82%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,063	285	9%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	13	715	98%
303 Convention Center of District Authority	4,873	-	4,873	29,071	(24,198)	-497%
Total - Core Component Units	\$ 162,628	\$ -	\$ 162,628	\$ 280,540	\$ (117,913)	-73%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ -	\$ 160	\$ 138	\$ 21	13%
22 Office of The Commissioner of Insurance	994	-	994	687	308	31%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	780	476	38%
82 Institute of Puerto Rican Culture	113	-	113	19	94	83%
105 Industrial Commission	1,946	-	1,946	1,507	439	23%
109 Puerto Rico School of Plastic Arts	203	-	203	156	47	23%
121 Government Board of the 911 Service	1,883	-	1,883	813	1,071	57%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	463	227	33%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	52	60	54%
165 Land Authority of Puerto Rico	1,016	-	1,016	725	291	29%
167 Integral Development of the "Península de Cantera"	21	-	21	3	18	86%
177 Land Administration of Puerto Rico	832	-	832	1,299	(467)	-56%
186 Culebra Conservation and Development Authority	27	-	27	31	(4)	-17%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	-	168	232	(64)	-38%
192 Fine Arts Center Corporation	231	-	231	223	8	3%
195 Economic Development Bank of PR	1,250	-	1,250	661	589	47%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	674	(662)	-5596%
198 Agricultural Insurance Corporation	285	-	285	708	(423)	-149%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	371	9	2%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	451	708	61%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	(86)	246	154%
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	403	(218)	-118%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	6,657	(1,746)	-36%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	17	7	29%
298 Public Service Regulatory Board	2,675	-	2,675	1,215	1,460	55%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	-	37,470	26,999	10,471	28%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ -	\$ 93,036	\$ 45,197	\$ 47,839	51%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: September-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	32,637	22,810	41%
\$ 55,447	\$ -	\$ 55,447	\$ 32,637	\$ 22,810	41%

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	4,356.93	(2,809.01)	(1.81)
1,383.17	-	1,383.17	-	1,383.17	1.00
\$ 2,931	\$ -	\$ 2,931	\$ 4,357	\$ (1,426)	-49%

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	\$ 2,812	\$ 141,172	\$ 73,414	\$ 67,757	48%
162,628	-	162,628	280,540	(117,913)	-73%
93,036	-	93,036	45,197	47,839	51%
55,447	-	55,447	32,637	22,810	41%
2,931	-	2,931	4,357	(1,426)	-49%
\$ 452,401	\$ 2,812	\$ 455,213	\$ 436,145	\$ 19,068	4%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	(168)	3,192	-	3,192
23 Puerto Rico Department of State	1,168	(58)	1,110	-	1,110
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
50 Department of Natural and Environmental Resources	1,500	(75)	1,425	-	1,425
60 Office of the Citizen's Ombudsman	220	(11)	209	-	209
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	-	190
71 Department of Health	38,900	-	38,900	-	38,900
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	(1)	26	-	26
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 3,446	\$ 77,683	\$ -	\$ 77,683
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
Total - Core Component Units	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
189 Institute of Forensic Science	810	(41)	770	-	770
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	-	9,690
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	-	1,009
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ 120	\$ 16,635	\$ -	\$ 16,635

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: September-25

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (4,338)	\$ 38,668	\$ -	\$ 38,668
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ (4,338)	\$ 38,918	\$ 250	\$ 38,668
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	-	9,226
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	561	7,149
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ 561	\$ 16,375
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 3,446	\$ 77,683	\$ -	\$ 77,683
Core Component Units	6,000	-	6,000	-	6,000
Secondary Component Units	16,515	120	16,635	-	16,635
OMB and Hacienda Custodies	43,256	(4,338)	38,918	250	38,668
Out of Scope Entities	17,341	(406)	16,935	561	16,375
Total	\$ 157,349	\$ (1,178)	\$ 156,171	\$ 811	\$ 155,360

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: September-25

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	YTD Totals	Remaining Balance \$	Balance %
Core Component Units							
70 State Insurance Fund Corporation	\$ 589,032	\$ 76,217	\$ 54,488	\$ 136,626	\$ 267,331	\$ 321,701	55%
79 Automobile Accident Compensation Administration	98,087	5,665	5,431	4,766	15,862	82,225	84%
90 Administration of Medical Services of Puerto Rico	244,831	19,604	20,339	20,085	60,028	184,803	75%
119 Department of Economic Development and Commerce	75,820	3,116	5,158	6,713	14,986	60,834	80%
162 Public Buildings Authority	156,114	8,448	11,552	10,206	30,207	125,907	81%
168 Ports Authority	84,265	4,142	5,055	4,364	13,560	70,705	84%
180 Tourism Company	152,211	6,429	7,700	45,409	59,539	92,672	61%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	277,710	42,612	397,982	728,091	65%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,043	5,982	5,825	18,849	80,625	81%
235 Housing Financing Authority	106,323	824	874	2,397	4,095	102,228	96%
277 Administration for the Development of Agricultural Enterprises	160,609	981	921	20,048	21,950	138,659	86%
285 Integrated Transport Authority	124,105	9,473	9,524	8,771	27,769	96,336	78%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,355	1,527	1,151	1,173	3,852	43,503	92%
303 District Authority of the Convention Center	58,477	12,405	10,078	29,071	51,554	6,923	12%
Total - Core Component Units	\$ 3,122,776	\$ 233,534	\$ 415,963	\$ 338,065	\$ 987,562	\$ 2,135,214	68%
Secondary Component Units							
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 121	\$ 140	\$ 138	\$ 399	\$ 1,515	79%
22 Office of The Commissioner of Insurance	11,933	495	653	687	1,835	10,098	85%
29 Puerto Rico Federal Affairs Administration	3,222	230	243	234	706	2,516	78%
75 Office of the Financial Institutions Commissioner	15,069	633	875	780	2,287	12,782	85%
82 Institute of Puerto Rican Culture	20,951	693	945	1,000	2,638	18,313	87%
105 Industrial Commission	23,356	1,246	1,756	1,507	4,510	18,846	81%
109 Puerto Rico School of Plastic Arts	6,106	233	482	356	1,071	5,035	82%
121 Government Board of the 911 Service	22,597	554	915	813	2,282	20,315	90%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	1,001	7,269	88%
161 Puerto Rico Infrastructure Financing Authority	3,751	198	219	224	641	3,110	83%
165 Land Authority of Puerto Rico	12,195	676	785	725	2,187	10,008	82%
167 Integral Development of the "Península de Cantera"	859	38	46	31	115	744	87%
177 Land Administration of Puerto Rico	9,987	395	478	1,299	2,172	7,815	78%
186 Culebra Conservation and Development Authority	583	58	89	41	189	394	68%
189 Institute of Forensic Science	25,062	1,667	1,729	1,837	5,234	19,828	79%
191 Musical Arts Corporation	10,522	789	740	945	2,474	8,048	76%
192 Fine Arts Center Corporation	7,030	432	466	540	1,437	5,593	80%
195 Economic Development Bank of PR	14,999	561	715	661	1,937	13,062	87%
196 Puerto Rico Public Broadcasting Corporation	3,142	693	669	685	2,047	1,095	35%
198 Agricultural Insurance Corporation	3,416	411	300	708	1,419	1,997	58%
215 Puerto Rico Conservatory of Music Corporation	13,501	708	923	1,131	2,762	10,739	80%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	775	13,137	94%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	218	883	80%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,329	126	143	178	446	3,883	90%
265 Roosevelt Roads	3,059	96	83	10	189	2,870	94%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,285	797	6,413	106,907	94%
276 Puerto Rico Public Private Partnership Authority	28,653	246	293	380	919	27,734	97%
286 Authority of the Port of Ponce	2,906	242	544	448	1,235	1,671	58%
288 University of Puerto Rico Comprehensive Cancer Center	81,659	2,231	4,311	8,805	15,347	66,312	81%
293 Center for Diabetes Research, Education, and Medical Services	2,202	82	96	79	257	1,945	88%
298 Public Service Regulatory Board	40,271	1,241	1,709	2,064	5,014	35,257	88%
310 Municipal Finance Corporation	404,665	18,577	18,512	-	37,089	367,576	91%
311 Puerto Rico Gaming Commission	451,915	2,928	57,515	27,154	87,597	364,318	81%
312 Retirement Board of the Government of Puerto Rico	70,308	1,918	2,838	2,529	7,285	63,023	90%
329 Office of Socioeconomic Development	5,747	460	8	222	689	5,058	88%
Total - Secondary Component Units	\$ 1,442,513	\$ 39,836	\$ 104,983	\$ 57,996	\$ 202,815	\$ 1,239,697	86%
Core Component Units	\$ 3,122,776	\$ 233,534	\$ 415,963	\$ 338,065	\$ 987,562	\$ 2,135,214	68%
Secondary Component Units	1,442,513	39,836	104,983	57,996	202,815	1,239,697	86%
Combined Component Units Monthly Actuals	\$ 4,565,289	\$ 273,370	\$ 520,946	\$ 396,061	\$ 1,190,378	\$ 3,374,911	74%

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	FY26
		1	2	3	YTD Totals
		<u>7/31/2025</u>	<u>8/31/2025</u>	<u>9/30/2025</u>	
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45,320	\$ -	\$ 45,320
22	Office of The Commissioner of Insurance	-	-	-	-
70	State Insurance Fund Corporation	-	-	-	-
75	OCIF	202	195	-	397
79	Automobile Accidents Compensation Administration	-	-	-	-
82	Institute of Puerto Rican Culture	3,465	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	1,852	5,942
105	Industrial Commission	411	425	-	836
109	School of Plastic Arts	36	36	36	108
119	Department of Economic Development and Commerce	277	-	-	277
121	Government Board of the 911 Service	-	23	-	23
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	10
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	114
186	Culebra Conservation and Development Authority	2	-	-	-
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	163	488
191	Musical Arts Corporation	37	29	44	110
192	Fine Arts Center Corporation	50	50	50	150
195	Economic Development Bank of PR	154	156	154	464
198	Agricultural Insurance Corporation	15	15	15	45
215	Puerto Rico Conservatory of Music Corporation	42	40	40	122
235	Puerto Rico Housing Finance Authority	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	22
277	Agricultural Enterprises Development Administration	-	-	3,066	3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	3,435
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-
298	Public Service Regulatory Board	5,299	-	-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-
312	Government Employees and Judiciary Retirement System	1,772	2,560	-	4,332
		<u>\$ 17,326</u>	<u>\$ 54,237</u>	<u>\$ 6,828</u>	<u>\$ 78,388</u>