

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

*Budget to Recorded Expenditures & Variance Reporting
& General Fund Revenue Report*

Aug FY27 YTD

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Additional Disclaimers

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'New PR Government ERP' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").
- ERP Transition and Data Completeness. As of the reporting date, financial transaction processing and reporting are operating during the Government's transition to a recently implemented ERP environment. The Budget vs. Recorded Revenue and Expenditure information presented herein reflects data available in New PR Government ERP, Component Unit submissions, and other applicable source systems as of the relevant reporting cut-off dates. Certain transactions, adjustments, encumbrances, commitments, or other financial activity may be affected by the timing of migration, interfaces, posting, validation, processing, or reconciliation and therefore may not yet be reflected in the information presented. Accordingly, reported amounts, balances, and variances may be subject to subsequent adjustment as transition-related processing and reconciliation continue.
- Reporting Comparability During ERP Transition. Changes from amounts previously reported for the same fiscal period may reflect, in part, the timing of migration, interfaces, posting, validation, processing, reconciliation, or other transition-related activity, and not solely changes in underlying financial activity. Accordingly, comparisons with prior report versions or extracts should be interpreted with caution during the ERP transition and stabilization period.
- 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 New PR Government ERP. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the New PR Government ERP Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in New PR Government ERP.
- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to New PR Government ERP as well as various adjustments, including journal entry
- 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.
- 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 'New PR Government ERP' 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: IntegraPR + 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 IntegraPR.
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 IntegraPR 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: IntegraPR

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

Special Revenue Fund Expenses: IntegraPR

1. Actual results are obtained from Hacienda Central Accounting IntegraPR 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
- 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 IntegraPR 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 IntegraPR, 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 2

YTD FY27 General Fund Expenses - Budget vs. Actual

Aug FY27 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	579,639	\$ 503,071	\$ 76,569	13%	Largely due to a \$25.2M variance in OMB Custody and \$22.4M in the Department of Education.
2 Facilities	77,944	21,027	56,916	73%	Largely due to delayed disbursements from the Department of Education amounting to \$25.8M, DRC \$8.1M and Police Bureau \$7.5M.
3 Purchased Services	94,773	37,306	57,468	61%	Variances are primarily due to the timing of disbursements. The most significant variances include the Department of Education, \$14.2M, DCR \$11.3M , the Department of Health \$4.6M and OMB Custody \$7.7M .
4 Donations and Subsidies	50,078	24,056	26,022	52%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$16.3M, Custody of the OMB \$6.0M, Department of Health \$3.7M and Legislative Assembly \$3.2M.
5 Transportation	18,278	341	17,937	98%	Primarily due to delayed disbursements by the Department of Education for the amount of \$8.2M and Custody of the OMB \$7.5M.
6 Professional Services	90,841	12,214	78,627	87%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$24.9M, Department of Treasury Custody for \$19.4M, Department of the Treasury for \$6.5M and the Department of Health \$5.1M.
7 Other Operating	41,873	32,192	9,681	23%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$8.9M PRITS, Department of Education \$7.5M, ASSMCA \$3.4M and The Police Bureau \$2.0M.
8 Capital Expenditures	20,265	4,725	15,540	77%	Most capital projects of fiscal year 2027 have not started yet. Major drivers for this concept are the Custody of OMB \$9.1M, Department of Health \$4.5M, PBA \$3.2M, among others.
9 Payments of current & prior period obligations	145,471	145,483	(12)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	13,377	4,787	8,590	64%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$3.9M, the Police Bureau for \$1.6M and the Department of Health \$1.2M.
11 Equipment Purchases	12,239	728	11,511	94%	Variances are primarily due to delayed disbursement across various agencies. Key variances include: Department of Education for \$5.7M and OMB Custody \$2.6M.
12 Media and Advertisements	792	51	740	94%	Variances are primarily attributed to disbursement timing differences. Main variance is from OMB for \$347K.
13 Social Wellbeing for Puerto Rico	327,811	196,574	131,238	40%	Variance is primarily driven by ASEs disbursements \$111.5 lower than YTD budget and \$12.9M of Department of Treasury Custody.
14 Appropriations to non-governmental entities	33,106	11,977	21,129	64%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$10.1.3M and ADEA \$5.6M
30 PayGo	339,430	326,286	13,144	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	44,688	17,174	27,514	62%	The variance is driven by \$22.8M from OMB Custody mainly related to disbursements in the plan of adjustment and medicaid reserve.
82 Federal Fund Matching	23,568	3,857	19,711	84%	This variance is primarily driven by \$14.7M under OMB Custody that remains undisbursed and the Department of Health for the amount of \$2.7M.
89 Prior Period Debts	411	86	325	79%	Mainly driven by ASEM for the amount of \$299K.
98 Budgetary Reserve	45,557	-	45,557	100%	Funds to be distributed in Q4 FY 2027.
Subtotal General Fund Expenditures	\$ 1,960,142	\$ 1,341,935	\$ 618,208	32%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	11,929		11,929	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	17,893	-	17,893	100.0%	
Subtotal Non-Governmental	\$ 29,822	\$ -	\$ 29,822	100%	

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
FY27 YTD General Fund Revenue vs. Actuals
Aug FY27 YTD
By Concept

(figures in \$000s)

General Fund Expenses	FY27 Certified Budget			YTD Budget	Actual	Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget		YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,593,848	\$ (116,012)	\$ 3,477,836	\$ 579,639	\$ 503,071	\$ 76,569	13%
2 Facilities	485,864	(18,203)	467,661	77,944	21,027	56,916	73%
3 Purchased Services	583,974	(15,334)	568,640	94,773	37,306	57,468	61%
4 Donations and Subsidies	313,386	(12,916)	300,471	50,078	24,056	26,022	52%
5 Transportation	112,704	(3,038)	109,666	18,278	341	17,937	98%
6 Professional Services	571,619	(26,574)	545,045	90,841	12,214	78,627	87%
7 Other Operating	262,065	(10,825)	251,240	41,873	32,192	9,681	23%
8 Capital Expenditures	127,716	(6,127)	121,589	20,265	4,725	15,540	77%
9 Payments of current & prior period obligations	976,067	-	976,067	145,471	145,483	(12)	0%
10 Materials and Supplies	83,181	(2,920)	80,261	13,377	4,787	8,590	64%
11 Equipment Purchases	76,104	(2,672)	73,432	12,239	728	11,511	94%
12 Media and Advertisements	4,998	(247)	4,751	792	51	740	94%
13 Social Wellbeing for Puerto Rico	1,998,199	(31,330)	1,966,869	327,811	196,574	131,238	40%
14 Appropriations to non-governmental entities	1,336,703	(6,388)	1,330,315	33,106	11,977	21,129	64%
30 PayGo	2,036,581	-	2,036,581	339,430	326,286	13,144	4%
81 Undistributed Appropriations	281,730	(13,600)	268,130	44,688	17,174	27,514	62%
82 Federal Fund Matching	148,448	(7,038)	141,410	23,568	3,857	19,711	84%
89 Prior Period Debts	2,586	(117)	2,469	411	86	325	79%
98 Budgetary Reserve	-	273,341	273,341	45,557	-	45,557	100%
Subtotal General Fund Expenditures	\$ 12,995,773	\$ (0)	\$ 12,995,773	\$ 1,960,142	\$ 1,341,935	\$ 618,208	32%

Non-Governmental Expenses included in the Certified Budget²

9 Payments of current & prior period obligations	71,572	-	71,572	11,929	-	11,929	100.0%
13 Social Wellbeing for Puerto Rico	107,358	-	107,358	17,893	-	17,893	100.0%
Subtotal Non-Governmental	\$ 178,930	\$ -	\$ 178,930	\$ 29,822	\$ -	\$ 29,822	100%
Total General Fund Expenditures	\$ 13,174,703	\$ (0)	\$ 13,174,703	\$ 1,989,964	\$ 1,341,935	\$ 648,029	33%

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
FY27 Monthly General Fund Revenue vs. Actuals
For the month of: August-26
Period: 2

(figures in \$000s)

	FY27 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Expenses							
1 Payroll	\$ 3,593,848	\$ (116,012)	\$ 3,477,836	\$ 289,820	\$ 248,682	\$ 41,137	14%
2 Facilities	485,864	(18,203)	467,661	38,972	20,448	18,524	48%
3 Purchased Services	583,974	(15,334)	568,640	47,387	29,941	17,445	37%
4 Donations and Subsidies	313,386	(12,916)	300,471	25,039	12,994	12,045	48%
5 Transportation	112,704	(3,038)	109,666	9,139	275	8,864	97%
6 Professional Services	571,619	(26,574)	545,045	45,420	9,906	35,515	78%
7 Other Operating	262,065	(10,825)	251,240	20,937	17,549	3,388	16%
8 Capital Expenditures	127,716	(6,127)	121,589	10,132	4,725	5,407	53%
9 Payments of current & prior period obligations	976,067	-	976,067	72,736	48,502	24,234	33%
10 Materials and Supplies	83,181	(2,920)	80,261	6,688	3,505	3,184	48%
11 Equipment Purchases	76,104	(2,672)	73,432	6,119	668	5,451	89%
12 Media and Advertisements	4,998	(247)	4,751	396	44	352	89%
13 Social Wellbeing for Puerto Rico	1,998,199	(31,330)	1,966,869	163,906	71,540	92,366	56%
14 Appropriations to non-governmental entities	1,336,703	(6,388)	1,330,315	16,553	6,942	9,611	58%
30 PayGo	2,036,581	-	2,036,581	169,715	163,739	5,976	4%
81 Undistributed Appropriations	281,730	(13,600)	268,130	22,344	8,476	13,868	62%
82 Federal Fund Matching	148,448	(7,038)	141,410	11,784	2,678	9,106	77%
89 Prior Period Debts	2,586	(117)	2,469	206	86	120	58%
98 Budgetary Reserve	-	273,341	273,341	22,778	-	22,778	100%
Subtotal General Fund Expenditures	\$ 12,995,773	\$ (0)	\$ 12,995,773	\$ 980,071	\$ 650,700	\$ 329,371	34%
Non-Governmental Expenses included in the Certified Budget²							
9 Payments of current & prior period obligations	71,572	-	71,572	5,964	-	5,964	100.0%
13 Social Wellbeing for Puerto Rico	107,358	-	107,358	8,947	-	8,947	100.0%
Subtotal Non-Governmental	\$ 178,930	\$ -	\$ 178,930	\$ 14,911	\$ -	\$ 14,911	100%
Total General Fund Expenditures	\$ 13,174,703	\$ (0)	\$ 13,174,703	\$ 994,982	\$ 650,700	\$ 344,282	35%

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

FY27 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund

By Agency

Aug FY27 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in IntegraPR				
16 Office of Management and Budget	\$ 1,290.00	\$ 215.00	\$ -	\$ (215.00)
18 Planning Board	-	-	16	16
21 Emergency and Disaster Management Bureau	353	59	-	(59)
23 Puerto Rico Department of State	4,927	821	833	12
24 Puerto Rico Department of Treasury	833,890	138,982	102,487	(36,494)
30 Human Resources Management & Transformation	1,763	294	725	431
31 General Services Administration	5,853	976	183	(793)
38 Puerto Rico Department of Justice	7,024	1,171	-	(1,171)
40 Puerto Rico Police Bureau	19,266	3,211	1,974	(1,237)
42 Puerto Rico Fire Department Bureau	16,991	2,832	1,051	(1,781)
45 Department of Public Safety	232	39	23	(16)
49 Department of Transportation and Public Works	138,523	23,087	19,587	(3,500)
50 Department of Natural and Environmental Resources	48,420	8,070	3,604	(4,466)
55 Puerto Rico Department of Agriculture	3,646	608	1,289	681
67 Puerto Rico Department of Labor and Human Resources	319,978	53,330	18,301	(35,029)
68 Puerto Rico Labor Relations Board	502	84	330	246
69 Puerto Rico Department of Consumer Affairs	2,154	359	22	(337)
71 Department of Health	186,159	31,027	12,266	(18,760)
78 Department of Housing	13,569	2,262	2,859	598
81 Department of Education	10,426	1,738	-	(1,738)
87 Department of Recreation and Sports	22,747	3,791	20	(3,771)
95 Mental Health and Drug Addiction Services Administration	6,857	1,143	-	(1,143)
126 Vocational Rehabilitation Administration	878	146	-	(146)
137 Department of Correction and Rehabilitation	24,443	4,074	978	(3,096)
155 State Historic Preservation Office of Puerto Rico	1,263	211	-	(211)
221 Medical Emergency Bureau	8,673	1,446	-	(1,446)
Total - Entities Operating in IntegraPR	\$ 1,679,827	\$ 279,971	\$ 166,548	\$ (113,423)

Puerto Rico Department of Treasury
FY27 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund
By Agency
Aug FY27 YTD
(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 510,240	\$ 85,040	\$ 222,360	\$ 137,320
79 Automobile Accidents Compensation Administration	85,790	14,298	590	(13,708)
90 Medical Services Administration of Puerto Rico	145,742	24,290	33,863	9,573
119 Department of Economic Development & Commerce	74,009	12,335	11,794	(541)
162 Public Building Authority	151,845	25,308	3,157	(22,150)
168 Puerto Rico Ports Authority	84,230	14,038	14,766	728
180 Tourism Company	168,101	28,017	12,835	(15,182)
187 Puerto Rico Health Insurance Administration	230,249	38,375	79,610	41,236
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	14,577	17,824	3,247
235 Puerto Rico Housing Finance Corporation	102,776	17,129	5,261	(11,868)
277 Agricultural Enterprises Development Administration	88,900	14,817	35,880	21,063
285 Puerto Rico Integrated Transit Authority	41,115	6,853	10,476	3,624
295 Fiscal Agency & Financial Advisory Authority	15,708	2,618	1,033	(1,585)
303 Convention Center of District Authority	72,705	12,118	7,254	(4,864)
Total - Core Component Units	\$ 1,858,870	\$ 309,812	\$ 456,703	\$ 146,892
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ 327	\$ 995	\$ 668
22 Office of The Commissioner of Insurance	12,452	2,075	1,192	(883)
75 Office of the Financial Institutions Commissioner	15,498	2,583	-	(2,583)
82 Institute of Puerto Rican Culture	1,394	232	-	(232)
105 Industrial Commission	23,862	3,977	-	(3,977)
109 Puerto Rico School of Plastic Arts	2,504	417	516	99
121 Government Board of the 911 Service	23,109	3,852	2,371	(1,481)
138 Institutional Trust of the National Guard of Puerto Rico	8,517	1,420	1,335	(85)
161 Puerto Rico Infrastructure Financing Authority	1,436	239	1,957	1,718
165 Land Authority of Puerto Rico	13,016	2,169	1,357	(812)
167 Integral Development of the "Península de Cantera"	270	45	-	(45)
177 Land Administration of Puerto Rico	14,251	2,375	2,509	134
186 Culebra Conservation and Development Authority	329	55	241	186
189 Institute of Forensic Science	604	101	3,660	3,560
191 Musical Arts Corporation	2,085	348	117	(231)
192 Fine Arts Center Corporation	2,860	477	418	(59)
195 Economic Development Bank of PR	15,958	2,660	1,192	(1,468)
196 Puerto Rico Public Broadcasting Corporation	139	23	-	(23)
198 Agricultural Insurance Corporation	3,937	656	-	(656)
215 Puerto Rico Conservatory of Music Corporation	4,698	783	426	(357)
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	2,360	1,435	(925)
265 Roosevelt Roads	1,047	175	356	182
271 Puerto Rico Technology and Innovation Services	10,074	1,679	-	(1,679)
286 Authority of the Port of Ponce	2,260	377	521	144
288 University of Puerto Rico Comprehensive Cancer Center	59,992	9,999	9,028	(971)
293 Center for Diabetes Research, Education, and Medical Services	300	50	-	(50)
298 Public Service Regulatory Board	32,464	5,411	10,260	4,849
310 Municipal Finance Corporation	423,855	70,643	-	(70,643)
311 Puerto Rico Gaming Commission	499,265	83,211	-	(83,211)
312 Retirement Board of the Government of Puerto Rico	3,448	575	53	(522)
Total - Secondary Component Units	\$ 1,195,743	\$ 199,291	\$ 39,939	\$ (159,351)

Puerto Rico Department of Treasury

FY27 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund

By Agency

Aug FY27 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	703,208	117,201	9,202	(108,000)
Total - OMB and Hacienda Custodies	\$ 703,208	\$ 117,201	\$ 9,202	\$ (108,000)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
10 The General Court of Justice	\$ 19,183.00	\$ 3,197.17	\$ -	\$ (3,197.17)
106 Public Housing Administration	17,217	2,870	-	(2,870)
166 Industrial Development Company	-	-	10,946	10,946
Total - Out of Scope Entities	\$ 36,400	\$ 6,067	\$ 10,946	\$ 4,879
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in IntegraPR	\$ 1,679,827	\$ 279,971	\$ 166,548	\$ (113,423)
Core Component Units	1,858,870	309,812	456,703	146,892
Secondary Component Units	1,195,743	199,291	39,939	(159,351)
OMB and Hacienda Custodies	703,208	117,201	9,202	(108,000)
Out of Scope Entities	36,400	6,067	10,946	4,879
Total	\$ 5,474,048	\$ 912,341	\$ 683,338	\$ (229,004)

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

FY27 Full Year Budget vs. YTD Actuals for General Fund and Special Revenue Fund

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

Aug FY27 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,343,878	\$ (116,012)	\$ 4,227,866	\$ 621,883	\$ 3,605,983
2	Facilities	585,433	(18,203)	567,230	26,308	540,922
3	Purchased Services	1,064,040	(15,334)	1,048,706	69,814	978,892
4	Donations and Subsidies	344,446	(12,916)	331,531	25,843	305,687
5	Transportation	130,104	(3,038)	127,066	1,285	125,781
6	Professional Services	878,115	(26,574)	851,541	32,041	819,500
7	Other Operating	487,430	(10,825)	476,605	81,711	394,894
8	Capital Expenditures	141,807	(6,127)	135,680	6,680	129,000
9	Payments of current and prior period obligations	976,067	-	976,067	146,220	829,847
10	Materials and Supplies	211,297	(2,920)	208,377	17,405	190,972
11	Equipment Purchases	121,008	(2,672)	118,336	1,313	117,022
12	Media and Advertisements	40,428	(247)	40,181	2,686	37,494
13	Social Wellbeing for Puerto Rico	2,977,152	(31,330)	2,945,822	361,697	2,584,125
14	Appropriations to non-governmental entities	1,964,556	(6,388)	1,958,168	123,305	1,834,864
30	PayGo	2,565,567	-	2,565,567	405,062	2,160,505
81	Undistributed Appropriations	1,469,559	(13,600)	1,455,959	109,902	1,346,057
82	Federal Fund Matching	156,772	(7,038)	149,734	3,857	145,876
89	Prior Period Debts	11,662	(117)	11,545	186	11,358
98	Budgetary Reserve	500	273,341	273,841	-	273,841
Subtotal Expenditures		\$ 18,469,821	\$ (0)	\$ 18,469,821	\$ 2,037,199	\$ 16,432,622

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	71,572	-	71,572	-	71,572
13	Social Wellbeing for Puerto Rico	107,358	-	107,358	-	107,358
Subtotal Non-Governmental		\$ 178,930	\$ -	\$ 178,930	\$ -	\$ 178,930
Total Expenditures		\$ 18,648,751	\$ (0)	\$ 18,648,751	\$ 2,037,199	\$ 16,611,552

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 IntegraPR 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

FY27 Monthly Budget vs. Monthly Actuals for General Fund and Special Revenue Fund

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: August-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 361,990	\$ (9,668)	\$ 352,322	\$ 318,668	\$ 33,654
2	Facilities	48,786	(1,517)	47,269	24,128	23,141
3	Purchased Services	88,670	(1,278)	87,392	49,330	38,063
4	Donations and Subsidies	28,704	(1,076)	27,628	13,415	14,213
5	Transportation	10,842	(253)	10,589	888	9,700
6	Professional Services	73,176	(2,215)	70,962	21,718	49,244
7	Other Operating	40,619	(902)	39,717	41,355	(1,638)
8	Capital Expenditures	11,817	(511)	11,307	6,078	5,229
9	Payments of current & prior period obligations	70,203	-	70,203	48,871	21,332
10	Materials and Supplies	17,608	(243)	17,365	11,086	6,279
11	Equipment Purchases	10,084	(223)	9,861	1,038	8,823
12	Media and Advertisements	3,369	(21)	3,348	1,025	2,324
13	Social Wellbeing for Puerto Rico	248,096	(2,611)	245,485	210,402	35,083
14	Appropriations to non-governmental entities	69,407	(532)	68,874	82,102	(13,228)
30	PayGo	213,797	-	213,797	203,305	10,492
81	Undistributed Appropriations	122,463	(1,133)	121,330	55,485	65,845
82	Federal Fund Matching	13,064	(587)	12,478	2,678	9,800
89	Prior Period Debts	972	(10)	962	166	796
98	Budgetary Reserve	42	22,778	22,820	-	22,820
	Subtotal Expenditures	\$ 1,433,709	\$ (0)	\$ 1,433,709	\$ 1,091,737	\$ 341,972

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	5,964	-	5,964	-	5,964
13	Social Wellbeing for Puerto Rico	8,947	-	8,947	-	8,947
	Subtotal Non-Governmental	\$ 14,911	\$ -	\$ 14,911	\$ -	\$ 14,911
	Total Expenditures	\$ 1,448,620	\$ (0)	\$ 1,448,620	\$ 1,091,737	\$ 356,883

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 IntegraPR 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

FY27 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in IntegraPR					
15 Office of the Governor	\$ 17,019	\$ -	\$ 17,019	\$ 1,884	\$ 15,135
16 Office of Management and Budget	29,174	0	29,174	2,799	26,375
18 Planning Board	-	15,974	15,974	2,034	13,940
21 Emergency and Disaster Management Bureau	353	7,192	7,545	37	7,508
23 Puerto Rico Department of State	18,529	0	18,529	1,267	17,262
24 Puerto Rico Department of Treasury	1,036,741	-	1,036,741	112,550	924,191
28 State Elections Commission	34,061	0	34,061	3,786	30,275
30 Human Resources Management & Transformation	18,502	-	18,502	1,437	17,065
31 General Services Administration	25,358	-	25,358	2,006	23,352
34 Commission of Investigation, Processing and Appeals	529	0	529	64	465
37 Civil Rights Commission	839	-	839	65	774
38 Puerto Rico Department of Justice	161,125	60	161,185	20,742	140,443
40 Puerto Rico Police Bureau	1,090,371	28,000	1,118,371	153,858	964,513
41 Special Investigations Bureau	-	5,800	5,800	75	5,725
42 Puerto Rico Fire Department Bureau	16,991	82,487	99,478	221	99,257
43 Puerto Rico National Guard	19,439	-	19,439	1,886	17,553
45 Shared Services within Department of Public Safety	156,675	(122,509)	34,166	26,075	8,091
49 Department of Transportation and Public Works	193,959	0	193,959	9,312	184,647
50 Department of Natural and Environmental Resources	162,058	-	162,058	11,711	150,347
55 Puerto Rico Department of Agriculture	42,108	(0)	42,108	3,335	38,773
60 Office of the Citizen's Ombudsman	3,769	0	3,769	438	3,331
62 Cooperative Development Commission of Puerto Rico	2,778	(0)	2,778	347	2,431
67 Puerto Rico Department of Labor and Human Resources	356,155	(0)	356,155	10,811	345,344
68 Puerto Rico Labor Relations Board	1,571	-	1,571	204	1,367
69 Puerto Rico Department of Consumer Affairs	15,687	(0)	15,687	1,822	13,865
71 Department of Health	700,426	(0)	700,426	65,618	634,808
78 Department of Housing	40,666	1,517	42,183	4,228	37,955
81 Department of Education	2,991,767	(0)	2,991,767	333,897	2,657,870
87 Department of Recreation and Sports	58,249	-	58,249	4,163	54,086
95 Mental Health and Drug Addiction Services Administration	156,864	-	156,864	16,062	140,802
96 Office of the Women's Advocate	7,271	-	7,271	551	6,720
120 Veteran's Advocate Office of Puerto Rico	4,297	(0)	4,297	335	3,962
123 Family and Children Administration	224,287	0	224,287	34,739	189,548
124 Child Support Administration (ASUME)	25,712	-	25,712	1,521	24,191
126 Vocational Rehabilitation Administration	29,260	0	29,260	2,707	26,553
127 Administration for Socioeconomic Development of the Family	101,520	-	101,520	9,776	91,744
137 Department of Correction and Rehabilitation	485,669	-	485,669	48,420	437,249
139 Parole Board	3,414	(0)	3,414	360	3,054
143 Office of Protection and Defense for People with Disabilities	1,185	-	1,185	108	1,077
152 Elderly and Retired People Advocate Office	3,822	-	3,822	238	3,584
153 Office for People with Disabilities	2,973	-	2,973	340	2,633
155 State Historic Preservation Office of Puerto Rico	4,515	-	4,515	188	4,327
221 Medical Emergency Corps Bureau	8,673	27,030	35,703	12	35,691
231 Office for the Patient's Advocate	2,067	0	2,067	185	1,882
241 Administration for Integral Development of Childhood	13,201	-	13,201	797	12,404
279 Public Service Appeals Commission	2,800	-	2,800	392	2,408
281 Office of the Election Comptroller	4,274	(0)	4,274	606	3,668
Total - Entities Operating in IntegraPR	\$ 8,327,143	\$ 45,551	\$ 8,372,694	\$ 899,572	\$ 7,473,122

Puerto Rico Department of Treasury

FY27 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 510,240	\$ -	\$ 510,240	\$ 148,072	\$ 362,168
79 Automobile Accidents Compensation Administration	85,790	-	85,790	16,904	68,886
90 Medical Services Administration of Puerto Rico	248,409	0	248,409	32,343	216,066
119 Department of Economic Development & Commerce	115,326	(19,554)	95,772	7,174	88,598
162 Public Building Authority	176,120	-	176,120	23,189	152,931
168 Puerto Rico Ports Authority	84,230	-	84,230	7,371	76,859
180 Tourism Company	168,101	-	168,101	51,956	116,145
187 Puerto Rico Health Insurance Administration	1,260,559	(0)	1,260,559	164,223	1,096,336
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	13,330	74,130
235 Puerto Rico Housing Finance Corporation	108,186	-	108,186	2,328	105,858
277 Agricultural Enterprises Development Administration	160,056	0	160,056	42,029	118,027
285 Puerto Rico Integrated Transit Authority	118,319	0	118,319	19,109	99,210
295 Fiscal Agency & Financial Advisory Authority	47,005	(0)	47,005	2,688	44,317
303 Convention Center of District Authority	72,705	-	72,705	11,473	61,232
Total - Core Component Units	\$ 3,242,506	\$ (19,554)	\$ 3,222,952	\$ 542,188	\$ 2,680,764
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ -	\$ 1,961	\$ 244	\$ 1,717
22 Office of The Commissioner of Insurance	12,452	-	12,452	1,233	11,219
29 Puerto Rico Federal Affairs Administration	3,203	-	3,203	368	2,835
75 Office of the Financial Institutions Commissioner	15,498	-	15,498	1,249	14,249
82 Institute of Puerto Rican Culture	19,806	-	19,806	1,638	18,168
105 Industrial Commission	23,862	-	23,862	2,768	21,094
109 Puerto Rico School of Plastic Arts	5,872	0	5,872	821	5,051
121 Government Board of the 911 Service	23,109	-	23,109	1,616	21,493
138 Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	765	7,752
161 Puerto Rico Infrastructure Financing Authority	3,835	(0)	3,835	389	3,446
165 Land Authority of Puerto Rico	13,016	-	13,016	1,357	11,659
167 Integral Development of the "Península de Cantera"	890	(0)	890	146	744
177 Land Administration of Puerto Rico	14,251	-	14,251	1,001	13,250
186 Culebra Conservation and Development Authority	630	-	630	139	491
189 Institute of Forensic Science	26,123	(0)	26,123	3,451	22,672
191 Musical Arts Corporation	10,695	0	10,695	1,439	9,256
192 Fine Arts Center Corporation	7,315	0	7,315	963	6,352
195 Economic Development Bank of PR	15,958	-	15,958	1,186	14,772
196 Puerto Rico Public Broadcasting Corporation	139	-	139	20	119
198 Agricultural Insurance Corporation	3,937	-	3,937	925	3,012
215 Puerto Rico Conservatory of Music Corporation	13,631	0	13,631	1,565	12,066
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	-	14,158	377	13,781
238 Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	143	792
264 Corporation for the "Caño Martin Peña" Enlace Project	11,184	0	11,184	442	10,742
265 Roosevelt Roads	1,047	3,580	4,627	393	4,234
271 Puerto Rico Technology and Innovation Services	102,133	0	102,133	2,180	99,953
276 Puerto Rico Public Private Partnership Authority	27,420	(0)	27,420	562	26,858
286 Authority of the Port of Ponce	2,918	0	2,918	743	2,175
288 University of Puerto Rico Comprehensive Cancer Center	77,112	(0)	77,112	9,363	67,750
293 Center for Diabetes Research, Education, and Medical Services	1,119	-	1,119	163	956
298 Public Service Regulatory Board	40,648	(0)	40,648	2,697	37,951
310 Municipal Finance Corporation	423,855	-	423,855	-	423,855
311 Puerto Rico Gaming Commission	501,482	-	501,482	78,302	423,180
312 Retirement Board of the Government of Puerto Rico	56,310	9,245	65,555	4,396	61,159
329 Office of Socioeconomic Development	5,042	-	5,042	321	4,721
Total - Secondary Component Units	\$ 1,490,063	\$ 12,825	\$ 1,502,888	\$ 123,364	\$ 1,379,524

Puerto Rico Department of Treasury

FY27 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency Budget-to-Actual Report¹

Aug FY27 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	\$ 761,229	\$ (38,822)	\$ 722,407	\$ -	\$ 722,407
25 Custody of the Department of the Treasury	3,428,826	-	3,428,826	252,885	3,175,941
Total - OMB and Hacienda Custodies	\$ 4,190,055	\$ (38,822)	\$ 4,151,233	\$ 252,885	\$ 3,898,348

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,170	\$ -	\$ 56,170	\$ 9,015	\$ 47,155
10 The General Court of Justice	421,757	-	421,757	61,321	360,436
100 Legislative Assembly of the Commonwealth	137,109	-	137,109	22,793	114,316
106 Public Housing Administration	23,049	-	23,049	3,956	19,093
166 Industrial Development Company	-	-	-	6,842	(6,842)
176 University of Puerto Rico	560,898	-	560,898	88,809	472,089
193 Office of Government Ethics	10,140	(0)	10,140	1,589	8,551
200 Special Independent Prosecutor's Panel	3,985	(0)	3,985	630	3,355
208 Contributions to the Municipalities	51,875	-	51,875	4,107	47,768
220 Correctional Health	51,677	-	51,677	7,088	44,589
268 Puerto Rico Institute of Statistics	3,045	-	3,045	482	2,563
272 Office of the Inspector General	19,956	-	19,956	3,168	16,788
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	9,393	49,930
Total - Out of Scope Entities	\$ 1,398,984	\$ (0)	\$ 1,398,984	\$ 219,190	\$ 1,179,794

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in IntegraPR	\$ 8,327,143	\$ 45,551	\$ 8,372,694	\$ 899,572	\$ 7,473,122
Core Component Units	3,242,506	(19,554)	3,222,952	542,188	2,680,764
Secondary Component Units	1,490,063	12,825	1,502,888	123,364	1,379,524
OMB and Hacienda Custodies	4,190,055	(38,822)	4,151,233	252,885	3,898,348
Out of Scope Entities	1,398,984	-	1,398,984	219,190	1,179,794
Total	\$ 18,648,751	\$ (0)	\$ 18,648,751	\$ 2,037,199	\$ 16,611,552

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
FY27 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in IntegraPR					
15 Office of the Governor	\$ 17,019	\$ -	\$ 17,019	\$ 1,884	\$ 15,135
16 Office of Management and Budget	27,884	0	27,884	2,799	25,085
18 Planning Board	-	15,974	15,974	2,034	13,940
21 Emergency and Disaster Management Bureau	-	7,192	7,192	37	7,155
23 Puerto Rico Department of State	13,602	0	13,602	1,028	12,574
24 Puerto Rico Department of Treasury	202,851	-	202,851	16,437	186,414
28 State Elections Commission	34,061	0	34,061	3,786	30,275
30 Human Resources Management & Transformation	16,739	-	16,739	1,376	15,363
31 General Services Administration	19,505	-	19,505	1,872	17,633
34 Commission of Investigation, Processing and Appeals	529	0	529	64	465
37 Civil Rights Commission	839	-	839	65	774
38 Puerto Rico Department of Justice	154,101	60	154,161	20,683	133,478
40 Puerto Rico Police Bureau	1,071,105	28,000	1,099,105	153,858	945,247
41 Special Investigations Bureau	-	5,800	5,800	75	5,725
42 Puerto Rico Fire Department Bureau	-	82,487	82,487	221	82,266
43 Puerto Rico National Guard	19,439	-	19,439	1,886	17,553
45 Shared Services within Department of Public Safety	156,443	(122,509)	33,934	25,892	8,042
49 Department of Transportation and Public Works	55,436	0	55,436	6,526	48,910
50 Department of Natural and Environmental Resources	113,638	-	113,638	10,826	102,812
55 Puerto Rico Department of Agriculture	38,462	(0)	38,462	3,171	35,291
60 Office of the Citizen's Ombudsman	3,769	0	3,769	438	3,331
62 Cooperative Development Commission of Puerto Rico	2,778	(0)	2,778	347	2,431
67 Puerto Rico Department of Labor and Human Resources	36,177	(0)	36,177	7,461	28,716
68 Puerto Rico Labor Relations Board	1,069	-	1,069	173	896
69 Puerto Rico Department of Consumer Affairs	13,533	(0)	13,533	1,769	11,764
71 Department of Health	514,267	(0)	514,267	61,738	452,529
78 Department of Housing	27,097	1,517	28,614	4,228	24,386
81 Department of Education	2,981,341	(0)	2,981,341	333,796	2,647,545
87 Department of Recreation and Sports	35,502	-	35,502	4,163	31,339
95 Mental Health and Drug Addiction Services Administration	150,007	-	150,007	16,015	133,992
96 Office of the Women's Advocate	7,271	-	7,271	551	6,720
120 Veteran's Advocate Office of Puerto Rico	4,297	(0)	4,297	335	3,962
123 Family and Children Administration	224,287	0	224,287	34,739	189,548
124 Child Support Administration (ASUME)	25,712	-	25,712	1,521	24,191
126 Vocational Rehabilitation Administration	28,382	0	28,382	2,701	25,681
127 Administration for Socioeconomic Development of the Family	101,520	-	101,520	9,776	91,744
137 Department of Correction and Rehabilitation	461,226	-	461,226	48,403	412,823
139 Parole Board	3,414	(0)	3,414	360	3,054
143 Office of Protection and Defense for People with Disabilities	1,185	-	1,185	108	1,077
152 Elderly and Retired People Advocate Office	3,822	-	3,822	238	3,584
153 Office for People with Disabilities	2,973	-	2,973	340	2,633
155 State Historic Preservation Office of Puerto Rico	3,252	-	3,252	188	3,064
221 Medical Emergency Corps Bureau	-	27,030	27,030	12	27,018
231 Office for the Patient's Advocate	2,067	0	2,067	185	1,882
241 Administration for Integral Development of Childhood	13,201	-	13,201	797	12,404
279 Public Service Appeals Commission	2,800	-	2,800	392	2,408
281 Office of the Election Comptroller	4,274	(0)	4,274	606	3,668
Total - Entities Operating in IntegraPR	\$ 6,647,316	\$ 45,551	\$ 6,692,867	\$ 791,465	\$ 5,901,402

Puerto Rico Department of Treasury
FY27 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
90 Medical Services Administration of Puerto Rico	\$ 102,667.00	\$ 0.00	\$ 102,667.00	\$ 11,475.00	\$ 91,192.00
119 Department of Economic Development & Commerce	41,317	(19,554)	21,763	3,058	18,705
162 Public Building Authority	24,275	-	24,275	841	23,434
187 Puerto Rico Health Insurance Administration	1,030,310	(0)	1,030,310	57,996	972,314
235 Puerto Rico Housing Finance Corporation	5,410	-	5,410	271	5,139
277 Agricultural Enterprises Development Administration	71,156	0	71,156	24,827	46,329
285 Puerto Rico Integrated Transit Authority	77,204	0	77,204	11,703	65,501
295 Fiscal Agency & Financial Advisory Authority	31,297	(0)	31,297	2,688	28,609
Total - Core Component Units	\$ 1,383,636	\$ (19,554)	\$ 1,364,082	\$ 112,860	\$ 1,251,222

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
29 Puerto Rico Federal Affairs Administration	\$ 3,203.00	\$ -	\$ 3,203.00	\$ 367.75	\$ 2,835.25
82 Institute of Puerto Rican Culture	18,412	-	18,412	1,626	16,786
109 Puerto Rico School of Plastic Arts	3,368	0	3,368	677	2,691
161 Puerto Rico Infrastructure Financing Authority	2,399	(0)	2,399	371	2,028
167 Integral Development of the "Península de Cantera"	620	(0)	620	111	509
186 Culebra Conservation and Development Authority	301	-	301	23	278
189 Institute of Forensic Science	25,519	(0)	25,519	3,451	22,068
191 Musical Arts Corporation	8,610	0	8,610	1,388	7,222
192 Fine Arts Center Corporation	4,455	0	4,455	705	3,750
195 Economic Development Bank of PR	-	-	-	911	(911)
196 Puerto Rico Public Broadcasting Corporation	-	-	-	20	(20)
215 Puerto Rico Conservatory of Music Corporation	8,933	0	8,933	1,243	7,690
238 Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	143	792
264 Corporation for the "Caño Martín Peña" Enlace Project	11,184	0	11,184	442	10,742
265 Roosevelt Roads	-	3,580	3,580	270	3,310
271 Puerto Rico Technology and Innovation Services	92,059	0	92,059	2,180	89,879
276 Puerto Rico Public Private Partnership Authority	27,420	(0)	27,420	562	26,858
286 Authority of the Port of Ponce	658	0	658	69	589
288 University of Puerto Rico Comprehensive Cancer Center	17,120	(0)	17,120	2,263	14,857
293 Center for Diabetes Research, Education, and Medical Services	819	-	819	113	706
298 Public Service Regulatory Board	8,184	(0)	8,184	1,574	6,610
311 Puerto Rico Gaming Commission	2,217	-	2,217	317	1,900
312 Retirement Board of the Government of Puerto Rico	52,862	9,245	62,107	4,396	57,711
329 Office of Socioeconomic Development	5,042	-	5,042	321	4,721
Total - Secondary Component Units	\$ 294,320	\$ 12,825	\$ 307,145	\$ 23,545	\$ 283,600

Puerto Rico Department of Treasury
FY27 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Aug FY27 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	\$ 761,229	\$ (38,822)	\$ 722,407	\$ -	\$ 722,407
25 Custody of the Department of the Treasury	2,725,618	-	2,725,618	205,218	2,520,400
Total - OMB and Hacienda Custodies	\$ 3,486,847	\$ (38,822)	\$ 3,448,025	\$ 205,218	\$ 3,242,806

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,170	\$ -	\$ 56,170	\$ 9,015	\$ 47,155
10 The General Court of Justice	402,574	-	402,574	61,321	341,253
100 Legislative Assembly of the Commonwealth	137,109	-	137,109	22,793	114,316
106 Public Housing Administration	5,832	-	5,832	454	5,378
176 University of Puerto Rico	560,898	-	560,898	88,809	472,089
193 Office of Government Ethics	10,140	(0)	10,140	1,589	8,551
200 Special Independent Prosecutor's Panel	3,985	(0)	3,985	630	3,355
208 Contributions to the Municipalities	51,875	-	51,875	4,107	47,768
220 Correctional Health	51,677	-	51,677	7,088	44,589
268 Puerto Rico Institute of Statistics	3,045	-	3,045	482	2,563
272 Office of the Inspector General	19,956	-	19,956	3,168	16,788
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	9,393	49,930
Total - Out of Scope Entities	\$ 1,362,584	\$ (0)	\$ 1,362,584	\$ 208,847	\$ 1,153,737

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in IntegraPR	\$ 6,647,316	\$ 45,551	\$ 6,692,867	\$ 791,465	\$ 5,901,402
Core Component Units	1,383,636	(19,554)	1,364,082	112,860	1,251,222
Secondary Component Units	294,320	12,825	307,145	23,545	283,600
OMB and Hacienda Custodies	3,486,847	(38,822)	3,448,025	205,218	3,242,806
Out of Scope Entities	1,362,584	(0)	1,362,584	208,847	1,153,737
Total	\$ 13,174,703	\$ (0)	\$ 13,174,703	\$ 1,341,935	\$ 11,832,768

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

FY27 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in IntegraPR					
16 Office of Management and Budget	\$ 1,290.00	\$ -	\$ 1,290.00	\$ -	\$ 1,290.00
21 Emergency and Disaster Management Bureau	353	-	353	-	353
23 Puerto Rico Department of State	4,927	-	4,927	239	4,688
24 Puerto Rico Department of Treasury	833,890	-	833,890	96,114	737,776
30 Human Resources Management & Transformation	1,763	-	1,763	60	1,703
31 General Services Administration	5,853	-	5,853	134	5,719
38 Puerto Rico Department of Justice	7,024	-	7,024	59	6,965
40 Puerto Rico Police Bureau	19,266	-	19,266	-	19,266
42 Puerto Rico Fire Department Bureau	16,991	-	16,991	-	16,991
45 Shared Services within Department of Public Safety	232	-	232	183	49
49 Department of Transportation and Public Works	138,523	-	138,523	2,786	135,737
50 Department of Natural and Environmental Resources	48,420	-	48,420	885	47,535
55 Puerto Rico Department of Agriculture	3,646	-	3,646	164	3,482
67 Puerto Rico Department of Labor and Human Resources	319,978	-	319,978	3,350	316,628
68 Puerto Rico Labor Relations Board	502	-	502	31	471
69 Puerto Rico Department of Consumer Affairs	2,154	-	2,154	53	2,101
71 Department of Health	186,159	-	186,159	3,880	182,279
78 Department of Housing	13,569	-	13,569	-	13,569
81 Department of Education	10,426	-	10,426	101	10,325
87 Department of Recreation and Sports	22,747	-	22,747	(0)	22,747
95 Mental Health and Drug Addiction Services Administration	6,857	-	6,857	47	6,810
126 Vocational Rehabilitation Administration	878	-	878	6	872
137 Department of Correction and Rehabilitation	24,443	-	24,443	17	24,426
155 State Historic Preservation Office of Puerto Rico	1,263	-	1,263	-	1,263
221 Medical Emergency Corps Bureau	8,673	-	8,673	-	8,673
Total - Entities Operating in IntegraPR	\$ 1,679,827	\$ -	1,679,827	\$ 108,107	\$ 1,571,720

Puerto Rico Department of Treasury

FY27 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 510,240	\$ -	510,240	\$ 148,072	\$ 362,168
79 Automobile Accidents Compensation Administration	85,790	-	85,790	16,904	68,886
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	20,868	124,874
119 Department of Economic Development & Commerce	74,009	-	74,009	4,116	69,893
162 Public Building Authority	151,845	-	151,845	22,348	129,497
168 Puerto Rico Ports Authority	84,230	-	84,230	7,371	76,859
180 Tourism Company	168,101	-	168,101	51,956	116,145
187 Puerto Rico Health Insurance Administration	230,249	-	230,249	106,226	124,023
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	13,330	74,130
235 Puerto Rico Housing Finance Corporation	102,776	-	102,776	2,057	100,719
277 Agricultural Enterprises Development Administration	88,900	-	88,900	17,202	71,698
285 Puerto Rico Integrated Transit Authority	41,115	-	41,115	7,406	33,709
295 Fiscal Agency & Financial Advisory Authority	15,708	-	15,708	-	15,708
303 Convention Center of District Authority	72,705	-	72,705	11,473	61,232
Total - Core Component Units	\$ 1,858,870	\$ -	1,858,870	\$ 429,328	\$ 1,429,542
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ -	1,961	\$ 244	\$ 1,717
22 Office of The Commissioner of Insurance	12,452	-	12,452	1,233	11,219
75 Office of the Financial Institutions Commissioner	15,498	-	15,498	1,249	14,249
82 Institute of Puerto Rican Culture	1,394	-	1,394	12	1,382
105 Industrial Commission	23,862	-	23,862	2,768	21,094
109 Puerto Rico School of Plastic Arts	2,504	-	2,504	144	2,360
121 Government Board of the 911 Service	23,109	-	23,109	1,616	21,493
138 Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	765	7,752
161 Puerto Rico Infrastructure Financing Authority	1,436	-	1,436	18	1,418
165 Land Authority of Puerto Rico	13,016	-	13,016	1,357	11,659
167 Integral Development of the "Península de Cantera"	270	-	270	35	235
177 Land Administration of Puerto Rico	14,251	-	14,251	1,001	13,250
186 Culebra Conservation and Development Authority	329	-	329	115	214
189 Institute of Forensic Science	604	-	604	-	604
191 Musical Arts Corporation	2,085	-	2,085	51	2,034
192 Fine Arts Center Corporation	2,860	-	2,860	258	2,602
195 Economic Development Bank of PR	15,958	-	15,958	275	15,683
196 Puerto Rico Public Broadcasting Corporation	139	-	139	-	139
198 Agricultural Insurance Corporation	3,937	-	3,937	925	3,012
215 Puerto Rico Conservatory of Music Corporation	4,698	-	4,698	322	4,376
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	-	14,158	377	13,781
265 Roosevelt Roads	1,047	-	1,047	123	924
271 Puerto Rico Technology and Innovation Services	10,074	-	10,074	-	10,074
286 Authority of the Port of Ponce	2,260	-	2,260	674	1,586
288 University of Puerto Rico Comprehensive Cancer Center	59,992	-	59,992	7,100	52,893
293 Center for Diabetes Research, Education, and Medical Services	300	-	300	50	250
298 Public Service Regulatory Board	32,464	-	32,464	1,123	31,341
310 Municipal Finance Corporation	423,855	-	423,855	-	423,855
311 Puerto Rico Gaming Commission	499,265	-	499,265	77,985	421,280
312 Retirement Board of the Government of Puerto Rico	3,448	-	3,448	-	3,448
Total - Secondary Component Units	\$ 1,195,743	\$ -	1,195,743	\$ 99,819	\$ 1,095,924

Puerto Rico Department of Treasury

FY27 Full Year Budget vs. YTD Actual Results for Special Revenue Fund

By Agency¹

Aug FY27 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
\$ -	\$ -	-	\$ -	\$ -
703,208	-	703,208	47,667	655,541
\$ 703,208	\$ -	703,208	\$ 47,667	\$ 655,541

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

166 Industrial Development Company

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 19,183.00	\$ -	\$ 19,183.00	\$ -	\$ 19,183.00
17,217	-	17,217	3,502	13,715
-	-	-	6,842	(6,842)
\$ 36,400	\$ -	36,400	\$ 10,344	\$ 26,056

Recap

Entities Operating in IntegraPR

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
\$ 1,679,827	\$ -	1,679,827	\$ 108,107	\$ 1,571,720
1,858,870	-	1,858,870	429,328	1,429,542
1,195,743	-	1,195,743	99,819	1,095,924
703,208	-	703,208	47,667	655,541
36,400	-	36,400	10,344	26,056
\$ 5,474,048	\$ -	5,474,048	\$ 695,265	\$ 4,778,783

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

FY27 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
15 Office of the Governor	\$ 2,837	\$ -	\$ 2,837	\$ 1,884	\$ 952	34%
16 Office of Management and Budget	4,862	0	4,862	2,799	2,064	42%
18 Planning Board	-	2,662	2,662	2,034	628	24%
21 Emergency and Disaster Management Bureau	59	1,199	1,258	37	1,221	97%
23 Puerto Rico Department of State	3,088	0	3,088	1,267	1,822	59%
24 Puerto Rico Department of Treasury	172,790	-	172,790	112,550	60,240	35%
28 State Elections Commission	5,677	0	5,677	3,786	1,891	33%
30 Human Resources Management & Transformation	3,084	-	3,084	1,437	1,647	53%
31 General Services Administration	4,226	-	4,226	2,006	2,221	53%
34 Commission of Investigation, Processing and Appeals	88	0	88	64	24	27%
37 Civil Rights Commission	140	-	140	65	75	54%
38 Puerto Rico Department of Justice	26,854	10	26,864	20,742	6,122	23%
40 Puerto Rico Police Bureau	181,729	4,667	186,395	153,858	32,537	17%
41 Special Investigations Bureau	-	967	967	75	892	92%
42 Puerto Rico Fire Department Bureau	2,832	13,748	16,580	221	16,358	99%
43 Puerto Rico National Guard	3,240	-	3,240	1,886	1,354	42%
45 Department of Public Safety	26,113	(20,418)	5,694	26,075	(20,381)	-358%
49 Department of Transportation and Public Works	32,327	0	32,327	9,312	23,015	71%
50 Department of Natural and Environmental Resources	27,010	-	27,010	11,711	15,298	57%
55 Puerto Rico Department of Agriculture	7,018	(0)	7,018	3,335	3,683	52%
60 Office of the Citizen's Ombudsman	628	0	628	438	190	30%
62 Cooperative Development Commission of Puerto Rico	463	(0)	463	347	116	25%
67 Puerto Rico Department of Labor and Human Resources	59,359	(0)	59,359	10,811	48,549	82%
68 Puerto Rico Labor Relations Board	262	-	262	204	58	22%
69 Puerto Rico Department of Consumer Affairs	2,615	(0)	2,615	1,822	793	30%
71 Department of Health	116,738	(0)	116,738	65,618	51,120	44%
78 Department of Housing	6,778	253	7,031	4,228	2,803	40%
81 Department of Education	498,628	(0)	498,628	333,897	164,731	33%
87 Department of Recreation and Sports	9,708	-	9,708	4,163	5,545	57%
95 Mental Health and Drug Addiction Services Administration	26,144	-	26,144	16,062	10,082	39%
96 Office of the Women's Advocate	1,212	-	1,212	551	661	55%
120 Veteran's Advocate Office of Puerto Rico	716	(0)	716	335	381	53%
123 Family and Children Administration	37,381	0	37,381	34,739	2,642	7%
124 Child Support Administration (ASUME)	4,285	-	4,285	1,521	2,765	65%
126 Vocational Rehabilitation Administration	4,877	0	4,877	2,707	2,170	44%
127 Administration for Socioeconomic Development of the Family	16,920	-	16,920	9,776	7,144	42%
137 Department of Correction and Rehabilitation	80,945	-	80,945	48,420	32,524	40%
139 Parole Board	569	(0)	569	360	209	37%
143 Office of Protection and Defense for People with Disabilities	198	-	198	108	90	45%
152 Elderly and Retired People Advocate Office	637	-	637	238	399	63%
153 Office for People with Disabilities	496	-	496	340	155	31%
155 State Historic Preservation Office of Puerto Rico	753	-	753	188	565	75%
221 Medical Emergency Corps Bureau	1,446	4,505	5,951	12	5,939	100%
231 Office for the Patient's Advocate	345	0	345	185	160	46%
241 Administration for Integral Development of Childhood	2,200	-	2,200	797	1,403	64%
279 Public Service Appeals Commission	467	-	467	392	75	16%
281 Office of the Election Comptroller	712	(0)	712	606	106	15%
Total - Entities Operating in IntegraPR	\$ 1,387,857	\$ 7,592	\$ 1,395,449	\$ 899,572	\$ 495,877	36%

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Aug FY27 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	\$ 85,040	\$ -	\$ 85,040	\$ 148,072	\$ (63,032)	-74%
79 Automobile Accidents Compensation Administration	14,298	-	14,298	16,904	(2,605)	-18%
90 Medical Services Administration of Puerto Rico	41,402	0	41,402	32,343	9,059	22%
119 Department of Economic Development & Commerce	19,221	(3,259)	15,962	7,174	8,788	55%
162 Public Building Authority	29,353	-	29,353	23,189	6,164	21%
168 Puerto Rico Ports Authority	14,038	-	14,038	7,371	6,668	47%
180 Tourism Company	28,017	-	28,017	51,956	(23,939)	-85%
187 Puerto Rico Health Insurance Administration	210,093	(0)	210,093	164,223	45,871	22%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	14,577	-	14,577	13,330	1,246	9%
235 Puerto Rico Housing Finance Corporation	18,031	-	18,031	2,328	15,703	87%
277 Agricultural Enterprises Development Administration	26,676	0	26,676	42,029	(15,353)	-58%
285 Puerto Rico Integrated Transit Authority	19,720	0	19,720	19,109	611	3%
295 Fiscal Agency & Financial Advisory Authority	7,834	(0)	7,834	2,688	5,146	66%
303 Convention Center of District Authority	12,118	-	12,118	11,473	645	5%
Total - Core Component Units	\$ 540,418	\$ (3,259)	\$ 537,159	\$ 542,188	\$ (5,029)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 327	\$ -	\$ 327	\$ 244	\$ 83	25%
22 Office of The Commissioner of Insurance	2,075	-	2,075	1,233	843	41%
29 Puerto Rico Federal Affairs Administration	534	-	534	368	166	31%
75 Office of the Financial Institutions Commissioner	2,583	-	2,583	1,249	1,334	52%
82 Institute of Puerto Rican Culture	3,301	-	3,301	1,638	1,663	50%
105 Industrial Commission	3,977	-	3,977	2,768	1,209	30%
109 Puerto Rico School of Plastic Arts	979	0	979	821	157	16%
121 Government Board of the 911 Service	3,852	-	3,852	1,616	2,235	58%
138 Institutional Trust of the National Guard of Puerto Rico	1,420	-	1,420	765	654	46%
161 Puerto Rico Infrastructure Financing Authority	639	(0)	639	389	250	39%
165 Land Authority of Puerto Rico	2,169	-	2,169	1,357	812	37%
167 Integral Development of the "Península de Cantera"	148	(0)	148	146	2	2%
177 Land Administration of Puerto Rico	2,375	-	2,375	1,001	1,374	58%
186 Culebra Conservation and Development Authority	105	-	105	139	(34)	-32%
189 Institute of Forensic Science	4,354	(0)	4,354	3,451	903	21%
191 Musical Arts Corporation	1,783	0	1,783	1,439	344	19%
192 Fine Arts Center Corporation	1,219	0	1,219	963	256	21%
195 Economic Development Bank of PR	2,660	-	2,660	1,186	1,474	55%
196 Puerto Rico Public Broadcasting Corporation	23	-	23	20	3	14%
198 Agricultural Insurance Corporation	656	-	656	925	(269)	-41%
215 Puerto Rico Conservatory of Music Corporation	2,272	0	2,272	1,565	706	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,360	-	2,360	377	1,983	84%
238 Ponce Authority (Authority Of The Port Of The Americas)	156	-	156	143	13	9%
264 Corporation for the "Caño Martín Peña" Enlace Project	1,864	0	1,864	442	1,422	76%
265 Roosevelt Roads	175	597	771	393	378	49%
271 Puerto Rico Technology and Innovation Services	17,022	0	17,022	2,180	14,842	87%
276 Puerto Rico Public Private Partnership Authority	4,570	(0)	4,570	562	4,008	88%
286 Authority of the Port of Ponce	486	0	486	743	(257)	-53%
288 University of Puerto Rico Comprehensive Cancer Center	12,852	(0)	12,852	9,363	3,490	27%
293 Center for Diabetes Research, Education, and Medical Services	187	-	187	163	24	13%
298 Public Service Regulatory Board	6,775	(0)	6,775	2,697	4,077	60%
310 Municipal Finance Corporation	70,643	-	70,643	-	70,643	100%
311 Puerto Rico Gaming Commission	83,580	-	83,580	78,302	5,279	6%
312 Retirement Board of the Government of Puerto Rico	9,385	1,541	10,926	4,396	6,530	60%
329 Office of Socioeconomic Development	840	-	840	321	519	62%
Total - Secondary Component Units	\$ 248,344	\$ 2,138	\$ 250,481	\$ 123,364	\$ 127,118	51%

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

Aug FY27 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 %
\$ 126,872	\$ (6,470)	\$ 120,401	\$ -	\$ 120,401	100%
335,830	-	335,830	252,885	82,944	25%
\$ 462,701	\$ (6,470)	\$ 456,231	\$ 252,885	\$ 203,345	45%

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

166 Industrial Development Company

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

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 9,362	\$ -	\$ 9,362	\$ 9,015	\$ 347	4%
70,293	-	70,293	61,321	8,972	13%
22,852	-	22,852	22,793	59	0%
3,842	-	3,842	3,956	(114)	-3%
-	-	-	6,842	(6,842)	
93,483	-	93,483	88,809	4,674	5%
1,690	(0)	1,690	1,589	101	6%
664	(0)	664	630	35	5%
8,646	-	8,646	4,107	4,539	53%
8,613	-	8,613	7,088	1,525	18%
508	-	508	482	25	5%
3,326	-	3,326	3,168	158	5%
9,887	-	9,887	9,393	494	5%
\$ 233,164	\$ (0)	\$ 233,164	\$ 219,190	\$ 13,974	6%

Recap

Entities Operating in IntegraPR

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 %
\$ 1,387,857	\$ 7,592	\$ 1,395,449	\$ 899,572	\$ 495,877	36%
540,418	(3,259)	537,159	542,188	(5,029)	-1%
248,344	2,138	250,481	123,364	127,118	51%
462,701	(6,470)	456,231	252,885	203,345	45%
233,164	(0)	233,164	219,190	13,974	6%
\$ 2,872,484	\$ (0)	\$ 2,872,484	\$ 2,037,199	\$ 835,285	29%

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
FY27 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
15 Office of the Governor	\$ 2,837	\$ -	\$ 2,837	\$ 1,884	\$ 952	34%
16 Office of Management and Budget	4,647	0	4,647	2,799	1,849	40%
18 Planning Board	-	2,662	2,662	2,034	628	24%
21 Emergency and Disaster Management Bureau	-	1,199	1,199	37	1,162	97%
23 Puerto Rico Department of State	2,267	0	2,267	1,028	1,239	55%
24 Puerto Rico Department of Treasury	33,809	-	33,809	16,437	17,372	51%
28 State Elections Commission	5,677	0	5,677	3,786	1,891	33%
30 Human Resources Management & Transformation	2,790	-	2,790	1,376	1,414	51%
31 General Services Administration	3,251	-	3,251	1,872	1,379	42%
34 Commission of Investigation, Processing and Appeals	88	0	88	64	24	27%
37 Civil Rights Commission	140	-	140	65	75	54%
38 Puerto Rico Department of Justice	25,684	10	25,694	20,683	5,010	20%
40 Puerto Rico Police Bureau	178,518	4,667	183,184	153,858	29,326	16%
41 Special Investigations Bureau	-	967	967	75	892	92%
42 Puerto Rico Fire Department Bureau	-	13,748	13,748	221	13,526	98%
43 Puerto Rico National Guard	3,240	-	3,240	1,886	1,354	42%
45 Department of Public Safety	26,074	(20,418)	5,656	25,892	(20,237)	-358%
49 Department of Transportation and Public Works	9,239	0	9,239	6,526	2,714	29%
50 Department of Natural and Environmental Resources	18,940	-	18,940	10,826	8,113	43%
55 Puerto Rico Department of Agriculture	6,410	(0)	6,410	3,171	3,240	51%
60 Office of the Citizen's Ombudsman	628	0	628	438	190	30%
62 Cooperative Development Commission of Puerto Rico	463	(0)	463	347	116	25%
67 Puerto Rico Department of Labor and Human Resources	6,030	(0)	6,030	7,461	(1,431)	-24%
68 Puerto Rico Labor Relations Board	178	-	178	173	5	3%
69 Puerto Rico Department of Consumer Affairs	2,256	(0)	2,256	1,769	486	22%
71 Department of Health	85,711	(0)	85,711	61,738	23,973	28%
78 Department of Housing	4,516	253	4,769	4,228	541	11%
81 Department of Education	496,890	(0)	496,890	333,796	163,094	33%
87 Department of Recreation and Sports	5,917	-	5,917	4,163	1,754	30%
95 Mental Health and Drug Addiction Services Administration	25,001	-	25,001	16,015	8,986	36%
96 Office of the Women's Advocate	1,212	-	1,212	551	661	55%
120 Veteran's Advocate Office of Puerto Rico	716	(0)	716	335	381	53%
122 Secretariat of the Department of the Family	8,407	0	8,407	5,565	2,842	34%
123 Family and Children Administration	37,381	0	37,381	34,739	2,642	7%
124 Child Support Administration (ASUME)	4,285	-	4,285	1,521	2,765	65%
126 Vocational Rehabilitation Administration	4,730	0	4,730	2,701	2,030	43%
127 Administration for Socioeconomic Development of the Family	16,920	-	16,920	9,776	7,144	42%
137 Department of Correction and Rehabilitation	76,871	-	76,871	48,403	28,468	37%
139 Parole Board	569	(0)	569	360	209	37%
143 Office of Protection and Defense for People with Disabilities	198	-	198	108	90	45%
152 Elderly and Retired People Advocate Office	637	-	637	238	399	63%
153 Office for People with Disabilities	496	-	496	340	155	31%
155 State Historic Preservation Office of Puerto Rico	542	-	542	188	354	65%
221 Medical Emergency Corps Bureau	-	4,505	4,505	12	4,493	100%
231 Office for the Patient's Advocate	345	0	345	185	160	46%
241 Administration for Integral Development of Childhood	2,200	-	2,200	797	1,403	64%
279 Public Service Appeals Commission	467	-	467	392	75	16%
281 Office of the Election Comptroller	712	(0)	712	606	106	15%
Total - Entities Operating in IntegraPR	\$ 1,107,886	\$ 7,592	\$ 1,115,478	\$ 791,465	\$ 324,013	29%

Puerto Rico Department of Treasury
FY27 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	\$ 17,111.17	\$ 0.00	\$ 17,111.17	\$ 11,475.00	\$ 5,636.17	33%
119 Department of Economic Development & Commerce	6,886	(3,259)	3,627	3,058	569	16%
162 Public Building Authority	4,046	-	4,046	841	3,205	79%
187 Puerto Rico Health Insurance Administration	171,718	(0)	171,718	57,996	113,722	66%
235 Puerto Rico Housing Finance Corporation	902	-	902	271	631	70%
277 Agricultural Enterprises Development Administration	11,859	0	11,859	24,827	(12,968)	-109%
285 Puerto Rico Integrated Transit Authority	12,867	0	12,867	11,703	1,164	9%
295 Fiscal Agency & Financial Advisory Authority	5,216	(0)	5,216	2,688	2,528	48%
Total - Core Component Units	\$ 230,606	\$ (3,259)	\$ 227,347	\$ 112,860	\$ 114,487	50%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	\$ 533.83	\$ -	\$ 533.83	\$ 367.75	\$ 166.09	31%
82 Institute of Puerto Rican Culture	3,069	-	3,069	1,626	1,442	47%
109 Puerto Rico School of Plastic Arts	561	0	561	677	(116)	-21%
161 Puerto Rico Infrastructure Financing Authority	400	(0)	400	371	29	7%
167 Integral Development of the "Península de Cantera"	103	(0)	103	111	(8)	-7%
186 Culebra Conservation and Development Authority	50	-	50	23	27	53%
189 Institute of Forensic Science	4,253	(0)	4,253	3,451	802	19%
191 Musical Arts Corporation	1,435	0	1,435	1,388	47	3%
192 Fine Arts Center Corporation	743	0	743	705	37	5%
195 Economic Development Bank of PR	-	-	-	911	(911)	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	20	(20)	
215 Puerto Rico Conservatory of Music Corporation	1,489	0	1,489	1,243	245	16%
238 Ponce Authority (Authority Of The Port Of The Americas)	156	-	156	143	13	9%
264 Corporation for the "Caño Martin Peña" Enlace Project	1,864	0	1,864	442	1,422	76%
265 Roosevelt Roads	-	597	597	270	327	55%
271 Puerto Rico Technology and Innovation Services	15,343	0	15,343	2,180	13,163	86%
276 Puerto Rico Public Private Partnership Authority	4,570	(0)	4,570	562	4,008	88%
286 Authority of the Port of Ponce	110	0	110	69	41	37%
288 University of Puerto Rico Comprehensive Cancer Center	2,853	(0)	2,853	2,263	590	21%
293 Center for Diabetes Research, Education, and Medical Services	137	-	137	113	24	17%
298 Public Service Regulatory Board	1,364	(0)	1,364	1,574	(210)	-15%
311 Puerto Rico Gaming Commission	370	-	370	317	53	14%
312 Retirement Board of the Government of Puerto Rico	8,810	1,541	10,351	4,396	5,955	58%
329 Office of Socioeconomic Development	840	-	840	321	519	62%
Total - Secondary Component Units	\$ 49,053	\$ 2,138	\$ 51,191	\$ 23,545	\$ 27,646	54%

Puerto Rico Department of Treasury
FY27 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Aug FY27 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 %
\$ 126,872	\$ (6,470)	\$ 120,401	\$ -	\$ 120,401	100%
218,628	-	218,628	205,218	13,410	6%
\$ 345,500	\$ (6,470)	\$ 339,029	\$ 205,218	\$ 133,811	39%

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
297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 9,362	-	\$ 9,362	\$ 9,015	\$ 347	4%
67,096	-	67,096	61,321	5,775	9%
22,852	-	22,852	22,793	59	0%
972	-	972	454	518	53%
93,483	-	93,483	88,809	4,674	5%
1,690	(0)	1,690	1,589	101	6%
664	(0)	664	630	35	5%
8,646	-	8,646	4,107	4,539	53%
8,613	-	8,613	7,088	1,525	18%
508	-	508	482	25	5%
3,326	-	3,326	3,168	158	5%
9,887	-	9,887	9,393	494	5%
\$ 227,097	\$ (0)	\$ 227,097	\$ 208,847	\$ 18,251	8%

Recap

Entities Operating in IntegraPR
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 %
\$ 1,107,886	\$ 7,592	\$ 1,115,478	\$ 791,465	\$ 324,013	29%
230,606	(3,259)	227,347	112,860	114,487	50%
49,053	2,138	51,191	23,545	27,646	54%
345,500	(6,470)	339,029	205,218	133,811	39%
227,097	(0)	227,097	208,847	18,251	8%
\$ 1,960,142	\$ (0)	\$ 1,960,142	\$ 1,341,935	\$ 618,208	32%

Notes:

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

Puerto Rico Department of Treasury
FY27 YTD Budget vs. YTD Actual Results for FY27 Special Revenue Fund
By Agency¹
Aug FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
16 Office of Management and Budget	\$ 215.00	\$ -	\$ 215.00	\$ -	\$ 215.00	100%
21 Emergency and Disaster Management Bureau	59	-	59	-	59	100%
23 Puerto Rico Department of State	821	-	821	239	582	71%
24 Puerto Rico Department of Treasury	138,982	-	138,982	96,114	42,868	31%
30 Human Resources Management & Transformation	294	-	294	60	233	79%
31 General Services Administration	976	-	976	134	842	86%
38 Puerto Rico Department of Justice	1,171	-	1,171	59	1,112	95%
40 Puerto Rico Police Bureau	3,211	-	3,211	-	3,211	100%
42 Puerto Rico Fire Department Bureau	2,832	-	2,832	-	2,832	100%
45 Department of Public Safety	39	-	39	183	(144)	-373%
49 Department of Transportation and Public Works	23,087	-	23,087	2,786	20,301	88%
50 Department of Natural and Environmental Resources	8,070	-	8,070	885	7,185	89%
55 Puerto Rico Department of Agriculture	608	-	608	164	444	73%
67 Puerto Rico Department of Labor and Human Resources	53,330	-	53,330	3,350	49,980	94%
68 Puerto Rico Labor Relations Board	84	-	84	31	53	63%
69 Puerto Rico Department of Consumer Affairs	359	-	359	53	306	85%
71 Department of Health	31,027	-	31,027	3,880	27,146	87%
78 Department of Housing	2,262	-	2,262	-	2,262	100%
81 Department of Education	1,738	-	1,738	101	1,636	94%
87 Department of Recreation and Sports	3,791	-	3,791	(0)	3,791	100%
95 Mental Health and Drug Addiction Services Administration	1,143	-	1,143	47	1,096	96%
126 Vocational Rehabilitation Administration	146	-	146	6	140	96%
137 Department of Correction and Rehabilitation	4,074	-	4,074	17	4,057	100%
155 State Historic Preservation Office of Puerto Rico	211	-	211	-	211	100%
221 Medical Emergency Corps Bureau	1,446	-	1,446	-	1,446	100%
Total - Entities Operating in IntegraPR	\$ 279,971	\$ -	\$ 279,971	\$ 108,107	\$ 171,864	61%

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for FY27 Special Revenue Fund

By Agency¹

Aug FY27 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	\$ 85,040	\$ -	\$ 85,040	\$ 148,072	\$ (63,032)	-74%
79 Automobile Accidents Compensation Administration	14,298	-	14,298	16,904	(2,605)	-18%
90 Medical Services Administration of Puerto Rico	24,290	-	24,290	20,868	3,423	14%
119 Department of Economic Development & Commerce	12,335	-	12,335	4,116	8,219	67%
162 Public Building Authority	25,308	-	25,308	22,348	2,960	12%
168 Puerto Rico Ports Authority	14,038	-	14,038	7,371	6,668	47%
180 Tourism Company	28,017	-	28,017	51,956	(23,939)	-85%
187 Puerto Rico Health Insurance Administration	38,375	-	38,375	106,226	(67,851)	-177%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	14,577	-	14,577	13,330	1,246	9%
235 Puerto Rico Housing Finance Corporation	17,129	-	17,129	2,057	15,072	88%
277 Agricultural Enterprises Development Administration	14,817	-	14,817	17,202	(2,385)	-16%
285 Puerto Rico Integrated Transit Authority	6,853	-	6,853	7,406	(554)	-8%
295 Fiscal Agency & Financial Advisory Authority	2,618	-	2,618	-	2,618	100%
303 Convention Center of District Authority	12,118	-	12,118	11,473	645	5%
Total - Core Component Units	\$ 309,812	\$ -	\$ 309,812	\$ 429,328	\$ (119,516)	-39%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 327	\$ -	\$ 327	\$ 244	\$ 83	25%
22 Office of The Commissioner of Insurance	2,075	-	2,075	1,233	843	41%
75 Office of the Financial Institutions Commissioner	2,583	-	2,583	1,249	1,334	52%
82 Institute of Puerto Rican Culture	232	-	232	12	220	95%
105 Industrial Commission	3,977	-	3,977	2,768	1,209	30%
109 Puerto Rico School of Plastic Arts	417	-	417	144	273	65%
121 Government Board of the 911 Service	3,852	-	3,852	1,616	2,235	58%
138 Institutional Trust of the National Guard of Puerto Rico	1,420	-	1,420	765	654	46%
161 Puerto Rico Infrastructure Financing Authority	239	-	239	18	221	92%
165 Land Authority of Puerto Rico	2,169	-	2,169	1,357	812	37%
167 Integral Development of the "Península de Cantera"	45	-	45	35	10	22%
177 Land Administration of Puerto Rico	2,375	-	2,375	1,001	1,374	58%
186 Culebra Conservation and Development Authority	55	-	55	115	(60)	-110%
189 Institute of Forensic Science	101	-	101	-	101	100%
191 Musical Arts Corporation	348	-	348	51	297	85%
192 Fine Arts Center Corporation	477	-	477	258	219	46%
195 Economic Development Bank of PR	2,660	-	2,660	275	2,385	90%
196 Puerto Rico Public Broadcasting Corporation	23	-	23	-	23	100%
198 Agricultural Insurance Corporation	656	-	656	925	(269)	-41%
215 Puerto Rico Conservatory of Music Corporation	783	-	783	322	461	59%
236 Innovation Fund for Agricultural Development of Puerto Rico	2,360	-	2,360	377	1,983	84%
265 Roosevelt Roads	175	-	175	123	52	30%
271 Puerto Rico Technology and Innovation Services	1,679	-	1,679	-	1,679	100%
286 Authority of the Port of Ponce	377	-	377	674	(297)	-79%
288 University of Puerto Rico Comprehensive Cancer Center	9,999	-	9,999	7,100	2,899	29%
293 Center for Diabetes Research, Education, and Medical Services	50	-	50	50	-	0%
298 Public Service Regulatory Board	5,411	-	5,411	1,123	4,288	79%
310 Municipal Finance Corporation	70,643	-	70,643	-	70,643	100%
311 Puerto Rico Gaming Commission	83,211	-	83,211	77,985	5,226	6%
312 Retirement Board of the Government of Puerto Rico	575	-	575	-	575	100%
Total - Secondary Component Units	\$ 199,291	\$ -	\$ 199,291	\$ 99,819	\$ 99,472	50%

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for FY27 Special Revenue Fund

By Agency¹

Aug FY27 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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
117,201	-	117,201	47,667	69,535	59%
\$ 117,201	\$ -	\$ 117,201	\$ 47,667	\$ 69,535	59%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

166 Industrial Development Company

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 3,197.17	\$ -	\$ 3,197.17	\$ -	\$ 3,197.17	100%
2,870	-	2,870	3,502	(633)	-22%
-	-	-	6,842	(6,842)	
\$ 6,067	\$ -	\$ 6,067	\$ 10,344	\$ (4,277)	-71%

Recap

Entities Operating in IntegraPR

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 %
\$ 279,971	\$ -	\$ 279,971	\$ 108,107	\$ 171,864	61%
309,812	-	309,812	429,328	(119,516)	-39%
199,291	-	199,291	99,819	99,472	50%
117,201	-	117,201	47,667	69,535	59%
6,067	-	6,067	10,344	(4,277)	-71%
\$ 912,341	\$ -	\$ 912,341	\$ 695,264	\$ 217,077	24%

Notes:

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

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

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 996	\$ 422	30%
16 Office of Management and Budget	2,431	0	2,431	1,404	1,027	42%
18 Planning Board	-	1,331	1,331	1,024	307	23%
21 Emergency and Disaster Management Bureau	29	599	629	37	592	94%
23 Puerto Rico Department of State	1,544	0	1,544	668	876	57%
24 Puerto Rico Department of Treasury	86,395	-	86,395	56,861	29,534	34%
28 State Elections Commission	2,838	0	2,838	2,054	785	28%
30 Human Resources Management & Transformation	1,542	-	1,542	751	790	51%
31 General Services Administration	2,113	-	2,113	999	1,114	53%
34 Commission of Investigation, Processing and Appeals	44	0	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	13,427	5	13,432	10,645	2,787	21%
40 Puerto Rico Police Bureau	90,864	2,333	93,198	76,612	16,585	18%
41 Special Investigations Bureau	-	483	483	70	413	86%
42 Puerto Rico Fire Department Bureau	1,416	6,874	8,290	206	8,084	98%
43 Puerto Rico National Guard	1,620	-	1,620	934	686	42%
45 Department of Public Safety	13,056	(10,209)	2,847	12,561	(9,714)	-341%
49 Department of Transportation and Public Works	16,163	0	16,163	4,653	11,510	71%
50 Department of Natural and Environmental Resources	12,915	-	12,915	5,916	6,999	54%
55 Puerto Rico Department of Agriculture	3,509	(0)	3,509	1,666	1,843	53%
60 Office of the Citizen's Ombudsman	314	0	314	217	97	31%
62 Cooperative Development Commission of Puerto Rico	232	(0)	232	174	58	25%
67 Puerto Rico Department of Labor and Human Resources	29,680	(0)	29,680	5,575	24,105	81%
68 Puerto Rico Labor Relations Board	131	-	131	117	14	11%
69 Puerto Rico Department of Consumer Affairs	1,307	(0)	1,307	908	400	31%
71 Department of Health	58,369	(0)	58,369	45,551	12,818	22%
78 Department of Housing	3,389	126	3,515	2,109	1,406	40%
81 Department of Education	249,314	(0)	249,314	167,469	81,845	33%
87 Department of Recreation and Sports	4,854	-	4,854	2,293	2,561	53%
95 Mental Health and Drug Addiction Services Administration	13,072	-	13,072	8,749	4,323	33%
96 Office of the Women's Advocate	606	-	606	345	261	43%
122 Secretariat of the Department of the Family	4,203	0	4,203	3,003	1,201	29%
123 Family and Children Administration	18,691	0	18,691	17,857	833	4%
124 Child Support Administration (ASUME)	2,143	-	2,143	737	1,405	66%
126 Vocational Rehabilitation Administration	2,438	0	2,438	1,898	540	22%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,880	3,580	42%
137 Department of Correction and Rehabilitation	40,472	-	40,472	24,188	16,284	40%
139 Parole Board	285	(0)	285	173	112	39%
143 Office of Protection and Defense for People with Disabilities	99	-	99	99	0	0%
152 Elderly and Retired People Advocate Office	319	-	319	122	196	62%
153 Office for People with Disabilities	248	-	248	174	73	30%
155 State Historic Preservation Office of Puerto Rico	376	-	376	94	283	75%
221 Medical Emergency Corps Bureau	723	2,253	2,975	12	2,963	100%
231 Office for the Patient's Advocate	172	0	172	94	78	46%
241 Administration for Integral Development of Childhood	1,100	-	1,100	399	701	64%
279 Public Service Appeals Commission	233	-	233	211	22	10%
281 Office of the Election Comptroller	356	(0)	356	315	41	12%
Total - Entities Operating in IntegraPR	\$ 693,339	\$ 3,796	\$ 697,135	\$ 466,636	\$ 230,499	33%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 42,520	\$ -	\$ 42,520	\$ 96,927	\$ (54,407)	-128%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	9,352	(2,203)	-31%
90 Medical Services Administration of Puerto Rico	20,701	0	20,701	18,253	2,448	12%
119 Department of Economic Development & Commerce	9,611	(1,630)	7,981	3,876	4,105	51%
162 Public Building Authority	14,677	-	14,677	15,607	(930)	-6%
168 Puerto Rico Ports Authority	7,019	-	7,019	3,466	3,553	51%
180 Tourism Company	14,008	-	14,008	9,192	4,817	34%
187 Puerto Rico Health Insurance Administration	105,047	(0)	105,047	86,563	18,484	18%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,679	609	8%
235 Puerto Rico Housing Finance Corporation	9,016	-	9,016	1,150	7,865	87%
277 Agricultural Enterprises Development Administration	13,338	0	13,338	28,250	(14,912)	-112%
285 Puerto Rico Integrated Transit Authority	9,860	0	9,860	10,641	(781)	-8%
295 Fiscal Agency & Financial Advisory Authority	3,917	(0)	3,917	1,087	2,831	72%
303 Convention Center of District Authority	6,059	-	6,059	4,831	1,228	20%
Total - Core Component Units	\$ 270,209	\$ (1,630)	\$ 268,579	\$ 295,873	\$ (27,294)	-10%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 163	\$ -	\$ 163	\$ 130	\$ 33	20%
22 Office of The Commissioner of Insurance	1,038	-	1,038	753	285	27%
29 Puerto Rico Federal Affairs Administration	267	-	267	215	52	20%
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	625	667	52%
82 Institute of Puerto Rican Culture	1,651	-	1,651	963	688	42%
105 Industrial Commission	1,989	-	1,989	1,533	456	23%
109 Puerto Rico School of Plastic Arts	489	0	489	563	(74)	-15%
121 Government Board of the 911 Service	1,926	-	1,926	1,039	887	46%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	485	225	32%
161 Puerto Rico Infrastructure Financing Authority	320	(0)	320	213	107	33%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Península de Cantera"	74	(0)	74	76	(2)	-2%
177 Land Administration of Puerto Rico	1,188	-	1,188	598	590	50%
186 Culebra Conservation and Development Authority	53	-	53	83	(31)	-59%
189 Institute of Forensic Science	2,177	(0)	2,177	1,836	341	16%
191 Musical Arts Corporation	891	0	891	706	186	21%
192 Fine Arts Center Corporation	610	0	610	519	91	15%
195 Economic Development Bank of PR	1,330	-	1,330	654	676	51%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	10	2	14%
198 Agricultural Insurance Corporation	328	-	328	191	137	42%
215 Puerto Rico Conservatory of Music Corporation	1,136	0	1,136	847	289	25%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	239	941	80%
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	6	8%
264 Corporation for the "Caño Martín Peña" Enlace Project	932	0	932	205	727	78%
265 Roosevelt Roads	87	298	386	264	122	32%
271 Puerto Rico Technology and Innovation Services	8,511	0	8,511	1,850	6,661	78%
276 Puerto Rico Public Private Partnership Authority	2,285	(0)	2,285	320	1,965	86%
286 Authority of the Port of Ponce	243	0	243	473	(230)	-95%
288 University of Puerto Rico Comprehensive Cancer Center	6,426	(0)	6,426	6,062	364	6%
293 Center for Diabetes Research, Education, and Medical Services	93	-	93	84	9	10%
298 Public Service Regulatory Board	3,387	(0)	3,387	1,413	1,974	58%
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,790	-	41,790	77,014	(35,223)	-84%
312 Retirement Board of the Government of Puerto Rico	4,693	770	5,463	2,526	2,937	54%
329 Office of Socioeconomic Development	420	-	420	161	259	62%
Total - Secondary Component Units	\$ 124,172	\$ 1,069	\$ 125,241	\$ 103,392	\$ 21,849	17%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-26

(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 %
\$ 63,436	\$ (3,235)	\$ 60,201	\$ -	\$ 60,201	100%
165,972	-	165,972	103,229	62,743	38%
\$ 229,407	\$ (3,235)	\$ 226,172	\$ 103,229	\$ 122,943	54%

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
166 Industrial Development Company
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
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 %
\$ 4,681	\$ -	\$ 4,681	\$ 4,512	\$ 168	4%
35,146	-	35,146	37,007	(1,861)	-5%
11,426	-	11,426	13,542	(2,116)	-19%
1,921	-	1,921	1,972	(51)	-3%
-	-	-	3,966	(3,966)	
46,742	-	46,742	44,404	2,337	5%
845	(0)	845	794	51	6%
332	(0)	332	315	17	5%
4,323	-	4,323	4,107	216	5%
4,306	-	4,306	5,466	(1,159)	-27%
254	-	254	241	13	5%
1,663	-	1,663	1,584	79	5%
4,944	-	4,944	4,696	247	5%
\$ 116,582	\$ (0)	\$ 116,582	\$ 122,607	\$ (6,025)	-5%

Recap

Entities Operating in IntegraPR
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 %
\$ 693,339	\$ 3,796	\$ 697,135	\$ 466,636	\$ 230,499	33%
270,209	(1,630)	268,579	295,873	(27,294)	-10%
124,172	1,069	125,241	103,392	21,849	17%
229,407	(3,235)	226,172	103,229	122,943	54%
116,582	(0)	116,582	122,607	(6,025)	-5%
\$ 1,433,709	\$ (0)	\$ 1,433,709	\$ 1,091,737	\$ 341,972	24%

Notes:

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

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

Puerto Rico Department of Treasury
FY27 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 996	\$ 422	30%
16 Office of Management and Budget	2,324	0	2,324	1,404	920	40%
18 Planning Board	-	1,331	1,331	1,024	307	23%
21 Emergency and Disaster Management Bureau	-	599	599	37	562	94%
23 Puerto Rico Department of State	1,134	0	1,134	543	590	52%
24 Puerto Rico Department of Treasury	16,904	-	16,904	8,442	8,462	50%
28 State Elections Commission	2,838	0	2,838	2,054	785	28%
30 Human Resources Management & Transformation	1,395	-	1,395	724	671	48%
31 General Services Administration	1,625	-	1,625	932	693	43%
34 Commission of Investigation, Processing and Appeals	44	0	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	12,842	5	12,847	10,594	2,253	18%
40 Puerto Rico Police Bureau	89,259	2,333	91,592	76,612	14,980	16%
41 Special Investigations Bureau	-	483	483	70	413	86%
42 Puerto Rico Fire Department Bureau	-	6,874	6,874	206	6,668	97%
43 Puerto Rico National Guard	1,620	-	1,620	934	686	42%
45 Department of Public Safety	13,037	(10,209)	2,828	12,523	(9,696)	-343%
49 Department of Transportation and Public Works	4,620	0	4,620	3,263	1,356	29%
50 Department of Natural and Environmental Resources	8,880	-	8,880	5,463	3,417	38%
55 Puerto Rico Department of Agriculture	3,205	(0)	3,205	1,585	1,620	51%
60 Office of the Citizen's Ombudsman	314	0	314	217	97	31%
62 Cooperative Development Commission of Puerto Rico	232	(0)	232	174	58	25%
67 Puerto Rico Department of Labor and Human Resources	3,015	(0)	3,015	3,720	(706)	-23%
68 Puerto Rico Labor Relations Board	89	-	89	86	3	4%
69 Puerto Rico Department of Consumer Affairs	1,128	(0)	1,128	881	247	22%
71 Department of Health	42,856	(0)	42,856	43,470	(614)	-1%
78 Department of Housing	2,258	126	2,385	2,109	275	12%
81 Department of Education	248,445	(0)	248,445	167,439	81,006	33%
87 Department of Recreation and Sports	2,959	-	2,959	2,294	665	22%
95 Mental Health and Drug Addiction Services Administration	12,501	-	12,501	8,702	3,798	30%
96 Office of the Women's Advocate	606	-	606	345	261	43%
122 Secretariat of the Department of the Family	4,203	0	4,203	3,003	1,201	29%
123 Family and Children Administration	18,691	0	18,691	17,858	833	4%
124 Child Support Administration (ASUME)	2,143	-	2,143	737	1,405	66%
126 Vocational Rehabilitation Administration	2,365	0	2,365	1,892	473	20%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,880	3,580	42%
137 Department of Correction and Rehabilitation	38,436	-	38,436	24,171	14,265	37%
139 Parole Board	285	(0)	285	173	112	39%
143 Office of Protection and Defense for People with Disabilities	99	-	99	99	0	0%
152 Elderly and Retired People Advocate Office	319	-	319	122	196	62%
153 Office for People with Disabilities	248	-	248	174	73	30%
155 State Historic Preservation Office of Puerto Rico	271	-	271	94	177	65%
221 Medical Emergency Corps Bureau	-	2,253	2,253	12	2,241	99%
231 Office for the Patient's Advocate	172	0	172	94	78	46%
241 Administration for Integral Development of Childhood	1,100	-	1,100	399	701	64%
279 Public Service Appeals Commission	233	-	233	211	22	10%
281 Office of the Election Comptroller	356	(0)	356	315	41	12%
Total - Entities Operating in IntegraPR	\$ 553,353	\$ 3,796	\$ 557,149	\$ 411,895	\$ 145,254	26%

Puerto Rico Department of Treasury
FY27 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	\$ 8,555.58	\$ 0.00	\$ 8,555.58	\$ 5,606.00	\$ 2,949.58	34%
119 Department of Economic Development & Commerce	3,443	(1,630)	1,814	1,534	280	15%
162 Public Building Authority	2,023	-	2,023	841	1,182	58%
187 Puerto Rico Health Insurance Administration	85,859	(0)	85,859	707	85,152	99%
235 Puerto Rico Housing Finance Corporation	451	-	451	127	324	72%
277 Agricultural Enterprises Development Administration	5,930	0	5,930	13,083	(7,153)	-121%
285 Puerto Rico Integrated Transit Authority	6,434	0	6,434	5,959	475	7%
295 Fiscal Agency & Financial Advisory Authority	2,608	(0)	2,608	1,087	1,522	58%
Total - Core Component Units	\$ 115,303	\$ (1,630)	\$ 113,674	\$ 28,943	\$ 84,730	75%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	\$ 266.92	\$ -	\$ 266.92	\$ 214.64	\$ 52.28	20%
82 Institute of Puerto Rican Culture	1,534	-	1,534	956	578	38%
109 Puerto Rico School of Plastic Arts	281	0	281	474	(194)	-69%
161 Puerto Rico Infrastructure Financing Authority	200	(0)	200	196	4	2%
167 Integral Development of the "Península de Cantera"	52	(0)	52	55	(3)	-6%
186 Culebra Conservation and Development Authority	25	-	25	13	12	48%
189 Institute of Forensic Science	2,127	(0)	2,127	1,836	291	14%
191 Musical Arts Corporation	718	0	718	667	51	7%
192 Fine Arts Center Corporation	371	0	371	363	9	2%
195 Economic Development Bank of PR	-	-	-	517	(517)	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	10	(10)	
215 Puerto Rico Conservatory of Music Corporation	744	0	744	667	77	10%
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	6	8%
264 Corporation for the "Caño Martin Peña" Enlace Project	932	0	932	205	727	78%
265 Roosevelt Roads	-	298	298	184	114	38%
271 Puerto Rico Technology and Innovation Services	7,672	0	7,672	1,850	5,821	76%
276 Puerto Rico Public Private Partnership Authority	2,285	(0)	2,285	320	1,965	86%
286 Authority of the Port of Ponce	55	0	55	38	16	30%
288 University of Puerto Rico Comprehensive Cancer Center	1,427	(0)	1,427	1,168	259	18%
293 Center for Diabetes Research, Education, and Medical Services	68	-	68	59	9	14%
298 Public Service Regulatory Board	682	(0)	682	790	(108)	-16%
311 Puerto Rico Gaming Commission	185	-	185	178	7	4%
312 Retirement Board of the Government of Puerto Rico	4,405	770	5,176	2,526	2,650	51%
329 Office of Socioeconomic Development	420	-	420	161	259	62%
Total - Secondary Component Units	\$ 24,527	\$ 1,069	\$ 25,595	\$ 13,518	\$ 12,077	47%

Puerto Rico Department of Treasury
FY27 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 63,436	\$ (3,235)	\$ 60,201	\$ -	\$ 60,201	100%
25 Custody of the Department of the Treasury	107,371	-	107,371	79,445	27,926	26%
Total - OMB and Hacienda Custodies	\$ 170,807	\$ (3,235)	\$ 167,572	\$ 79,445	\$ 88,126	53%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	4,681	-	4,681	4,512	168	4%
10 The General Court of Justice	33,548	-	33,548	37,007	(3,459)	-10%
100 Legislative Assembly of the Commonwealth	11,426	-	11,426	13,542	(2,116)	-19%
106 Public Housing Administration	486	-	486	229	257	53%
176 University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193 Office of Government Ethics	845	(0)	845	794	51	6%
200 Special Independent Prosecutor's Panel	332	(0)	332	315	17	5%
208 Contributions to the Municipalities	4,323	-	4,323	4,107	216	5%
220 Correctional Health	4,306	-	4,306	5,466	(1,159)	-27%
268 Puerto Rico Institute of Statistics	254	-	254	241	13	5%
272 Office of the Inspector General	1,663	-	1,663	1,584	79	5%
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
Total - Out of Scope Entities	\$ 113,549	\$ (0)	\$ 113,549	\$ 116,898	\$ (3,349)	-3%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in IntegraPR	\$ 553,353	\$ 3,796	\$ 557,149	\$ 411,895	\$ 145,254	26%
Core Component Units	115,303	(1,630)	113,674	28,943	84,730	75%
Secondary Component Units	24,527	1,069	25,595	13,518	12,077	47%
OMB and Hacienda Custodies	170,807	(3,235)	167,572	79,445	88,126	53%
Out of Scope Entities	113,549	(0)	113,549	116,898	(3,349)	-3%
Total	\$ 977,538	\$ (0)	\$ 977,538	\$ 650,700	\$ 326,838	33%

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

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions2	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in IntegraPR						
16 Office of Management and Budget	108	-	108	-	108	100%
21 Emergency and Disaster ManagementBureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	411	-	411	125	286	70%
24 Puerto Rico Department of Treasury	69,491	-	69,491	48,418	21,073	30%
30 Human Resources Management & Transformation	147	-	147	28	119	81%
31 General Services Administration	488	-	488	66	421	86%
38 Puerto Rico Department of Justice	585	-	585	51	534	91%
40 Puerto Rico Police Bureau	1,606	-	1,606	-	1,606	100%
42 Puerto Rico Fire Department Bureau	1,416	-	1,416	-	1,416	100%
45 Department of Public Safety	19	-	19	37	(18)	-93%
49 Department of Transportation and Public Works	11,544	-	11,544	1,389	10,154	88%
50 Department of Natural and Environmental Resources	4,035	-	4,035	453	3,582	89%
55 Puerto Rico Department of Agriculture	304	-	304	81	223	73%
67 Puerto Rico Department of Labor and Human Resources	26,665	-	26,665	1,854	24,811	93%
68 Puerto Rico Labor Relations Board	42	-	42	31	11	26%
69 Puerto Rico Department of Consumer Affairs	180	-	180	26	153	85%
71 Department of Health	15,513	-	15,513	2,081	13,432	87%
78 Department of Housing	1,131	-	1,131	-	1,131	100%
81 Department of Education	869	-	869	30	839	97%
87 Department of Recreation and Sports	1,896	-	1,896	(0)	1,896	100%
95 Mental Health and Drug Addiction Services Administration	571	-	571	47	525	92%
126 Vocational Rehabilitation Administration	73	-	73	6	67	92%
137 Department of Correction and Rehabilitation	2,037	-	2,037	17	2,020	99%
155 State Historic Preservation Office of Puerto Rico	105	-	105	-	105	100%
221 Medical Emergency Corps Bureau	723	-	723	-	723	100%
Total - Entities Operating in IntegraPR	139,986	-	139,986	54,741	85,245	61%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	42,520	-	42,520	96,927	(54,407)	-128%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	9,352	(2,203)	-31%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	12,647	(502)	-4%
119 Department of Economic Development & Commerce	6,167	-	6,167	2,342	3,825	62%
162 Public Building Authority	12,654	-	12,654	14,766	(2,112)	-17%
168 Puerto Rico Ports Authority	7,019	-	7,019	3,466	3,553	51%
180 Tourism Company	14,008	-	14,008	9,192	4,817	34%
187 Puerto Rico Health Insurance Administration	19,187	-	19,187	85,856	(66,669)	-347%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,679	609	8%
235 Puerto Rico Housing Finance Corporation	8,565	-	8,565	1,023	7,542	88%
277 Agricultural Enterprises Development Administration	7,408	-	7,408	15,167	(7,759)	-105%
285 Puerto Rico Integrated Transit Authority	3,426	-	3,426	4,682	(1,256)	-37%
295 Fiscal Agency & Financial Advisory Authority	1,309	-	1,309	-	1,309	100%
303 Convention Center of District Authority	6,059	-	6,059	4,831	1,228	20%
Total - Core Component Units	154,906	-	154,906	266,930	(112,025)	-72%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	163	-	163	130	33	20%
22 Office of The Commissioner of Insurance	1,038	-	1,038	753	285	27%
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	625	667	52%
82 Institute of Puerto Rican Culture	116	-	116	7	109	94%
105 Industrial Commission	1,989	-	1,989	1,533	456	23%
109 Puerto Rico School of Plastic Arts	209	-	209	89	120	57%
121 Government Board of the 911 Service	1,926	-	1,926	1,039	887	46%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	485	225	32%
161 Puerto Rico Infrastructure Financing Authority	120	-	120	17	103	86%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Península de Cantera"	23	-	23	21	2	7%
177 Land Administration of Puerto Rico	1,188	-	1,188	598	590	50%
186 Culebra Conservation and Development Authority	27	-	27	70	(43)	-156%
189 Institute of Forensic Science	50	-	50	-	50	100%
191 Musical Arts Corporation	174	-	174	39	135	78%
192 Fine Arts Center Corporation	238	-	238	156	82	35%
195 Economic Development Bank of PR	1,330	-	1,330	137	1,193	90%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	328	-	328	191	137	42%
215 Puerto Rico Conservatory of Music Corporation	392	-	392	180	212	54%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	239	941	80%
265 Roosevelt Roads	87	-	87	80	7	8%
271 Puerto Rico Technology and Innovation Services	840	-	840	-	840	100%
286 Authority of the Port of Ponce	188	-	188	435	(247)	-131%
288 University of Puerto Rico Comprehensive Cancer Center	4,999	-	4,999	4,894	105	2%
293 Center for Diabetes Research, Education, and Medical Services	25	-	25	25	-	0%
298 Public Service Regulatory Board	2,705	-	2,705	623	2,082	77%
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,605	-	41,605	76,836	(35,231)	-85%
312 Retirement Board of the Government of Puerto Rico	287	-	287	-	287	100%
Total - Secondary Component Units	99,645	-	99,645	89,873	9,772	10%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	-	-	-	-	-	
25 Custody of the Department of the Treasury	58,601	-	58,601	23,784	34,817	59%
Total - OMB and Hacienda Custodies	58,601	-	58,601	23,784	34,817	59%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
10 The General Court of Justice	1,599	-	1,599	-	1,599	100%
106 Public Housing Administration	1,435	-	1,435	1,743	(308)	-21%
166 Industrial Development Company	-	-	-	3,966	(3,966)	
Total - Out of Scope Entities	3,033	-	3,033	5,709	(2,676)	-88%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in IntegraPR	139,986	-	139,986	54,741	85,245	61%
Core Component Units	154,906	-	154,906	266,930	(112,025)	-72%
Secondary Component Units	99,645	-	99,645	89,873	9,772	10%
OMB and Hacienda Custodies	58,601	-	58,601	23,784	34,817	59%
Out of Scope Entities	3,033	-	3,033	5,709	(2,676)	-88%
Total	456,171	-	456,171	441,037	15,134	3%

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

FY27 Full Year CapEx Budget vs.YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in IntegraPR					
71 Department of Health	28,667	(1,433)	27,234	-	27,234
95 Mental Health and Drug Addiction Services Administration	1,066	(46)	1,020	-	1,020
124 Child Support Administration (ASUME)	7,650	(383)	7,268	-	7,268
Total - Entities Operating in IntegraPR	\$ 37,383	\$ (1,862)	\$ 35,521	\$ -	\$ 35,521

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
70 State Insurance Fund Corporation	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
90 Medical Services Administration of Puerto Rico	-	-	-	64	(64)
119 Department of Economic Development & Commerce	8,300	-	8,300	-	8,300
162 Public Building Authority	20,405	(1,020)	19,385	497	18,888
Total - Core Component Units	\$ 32,005	\$ (1,020)	\$ 30,985	\$ 561	\$ 30,424

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
264 Corporation for the "Caño Martin Peña" Enlace Project	7,000	(350)	6,650	-	6,650
288 University of Puerto Rico Comprehensive Cancer Center	700	(35)	665	-	665
311 Puerto Rico Gaming Commission	2,491	-	2,491	2	2,489
Total - Secondary Component Units	\$ 10,191	\$ (385)	\$ 9,806	\$ 2	\$ 9,804

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					

Puerto Rico Department of Treasury

FY27 Full Year CapEx Budget vs. YTD Actual Results for General Fund and Special Revenue Fund

By Agency¹

For the month of: August-26

(figures in \$000s)

17 Custody of the Office of Management and Budget	\$ 57,503	\$ (2,860)	\$ 54,643	\$ -	\$ 54,643
Total - OMB and Hacienda Custodies	\$ 57,503	\$ (2,860)	\$ 54,643	\$ -	\$ 54,643
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
100 Legislative Assembly of the Commonwealth	4,725	-	4,725	4,725	-
Total - Out of Scope Entities	\$ 4,725	\$ -	\$ 4,725	\$ 6,117	\$ (1,392)
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in IntegraPR	\$ 37,383	\$ (1,862)	\$ 35,521	\$ -	\$ 35,521
Core Component Units	32,005	(1,020)	30,985	561	30,424
Secondary Component Units	10,191	(385)	9,806	2	9,804
OMB and Hacienda Custodies	57,503	(2,860)	54,643	-	54,643
Out of Scope Entities	4,725	-	4,725	6,117	(1,392)
Total	\$ 141,807	\$ (6,127)	\$ 135,680	\$ 6,680	\$ 129,000

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

FY27 Consolidated Budget vs. Monthly Actual Results for Core and Secondary Component Units

By Agency

For the month of: August-26

(figures in \$000s)

		2					
		GF+SRF Budget	7/31/2026	8/31/2026	YTD Totals	Remaining Balance \$	Balance %
Core Component Units							
70	State Insurance Fund Corporation	\$ 510,240	\$ 51,145	\$ 96,927	\$ 148,072	\$ 362,168	71%
79	Automobile Accident Compensation Administration	85,790	7,551	9,352	16,904	68,886	80%
90	Administration of Medical Services of Puerto Rico	248,409	14,090	18,253	32,343	216,066	87%
119	Department of Economic Development and Commerce	95,772	3,298	3,876	7,174	88,598	93%
162	Public Buildings Authority	176,120	7,582	15,607	23,189	152,931	87%
168	Ports Authority	84,230	3,905	3,466	7,371	76,859	91%
180	Tourism Company	168,101	42,765	9,192	51,956	116,145	69%
187	Health Insurance Administration of Puerto Rico	1,260,559	77,660	86,563	164,223	1,096,336	87%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	87,460	6,651	6,679	13,330	74,130	85%
235	Housing Financing Authority	108,186	1,178	1,150	2,328	105,858	98%
277	Administration for the Development of Agricultural Enterprises	160,056	13,779	28,250	42,029	118,027	74%
285	Integrated Transport Authority	118,319	8,468	10,641	19,109	99,210	84%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,005	1,602	1,087	2,688	44,317	94%
303	District Authority of the Convention Center	72,705	6,642	4,831	11,473	61,232	84%
Total - Core Component Units		\$ 3,222,952	\$ 246,314	\$ 295,873	\$ 542,188	\$ 2,680,764	83%
Secondary Component Units							
11	Puerto Rico Traffic Safety Commission	\$ 1,961	\$ 114	\$ 130	\$ 244	\$ 1,717	88%
22	Office of The Commissioner of Insurance	12,452	480	753	1,233	11,219	90%
29	Puerto Rico Federal Affairs Administration	3,203	153	215	368	2,835	89%
75	Office of the Financial Institutions Commissioner	15,498	624	625	1,249	14,249	92%
82	Institute of Puerto Rican Culture	19,806	675	963	1,638	18,168	92%
105	Industrial Commission	23,862	1,235	1,533	2,768	21,094	88%
109	Puerto Rico School of Plastic Arts	5,872	258	563	821	5,051	86%
121	Government Board of the 911 Service	23,109	578	1,039	1,616	21,493	93%
138	Institutional Trust of the National Guard of Puerto Rico	8,517	281	485	765	7,752	91%
161	Puerto Rico Infrastructure Financing Authority	3,835	177	213	389	3,446	90%
165	Land Authority of Puerto Rico	13,016	685	672	1,357	11,659	90%
167	Integral Development of the "Península de Cantera"	890	70	76	146	744	84%
177	Land Administration of Puerto Rico	14,251	403	598	1,001	13,250	93%
186	Culebra Conservation and Development Authority	630	55	83	139	491	78%
191	Musical Arts Corporation	10,695	733	706	1,439	9,256	87%
192	Fine Arts Center Corporation	7,315	445	519	963	6,352	87%
195	Economic Development Bank of PR	15,958	532	654	1,186	14,772	93%
196	Puerto Rico Public Broadcasting Corporation	139	10	10	20	119	86%
198	Agricultural Insurance Corporation	3,937	734	191	925	3,012	77%
215	Puerto Rico Conservatory of Music Corporation	13,631	718	847	1,565	12,066	89%
236	Innovation Fund for Agricultural Development of Puerto Rico	14,158	137	239	377	13,781	97%
238	Ponce Authority (Authority Of The Port Of The Americas)	935	71	71	143	792	85%
264	Corporation for the "Caño Martin Peña" Enlace Project	11,184	237	205	442	10,742	96%
265	Roosevelt Roads	4,627	129	264	393	4,234	92%
271	Puerto Rico Technology and Innovation Services	102,133	330	1,850	2,180	99,953	98%
276	Puerto Rico Public Private Partnership Authority	27,420	242	320	562	26,858	98%
286	Authority of the Port of Ponce	2,918	269	473	743	2,175	75%
288	University of Puerto Rico Comprehensive Cancer Center	77,112	3,301	6,062	9,363	67,750	88%
293	Center for Diabetes Research, Education, and Medical Services	1,119	79	84	163	956	85%
298	Public Service Regulatory Board	40,648	1,284	1,413	2,697	37,951	93%
310	Municipal Finance Corporation	423,855	-	-	-	423,855	100%
311	Puerto Rico Gaming Commission	501,482	1,288	77,014	78,302	423,180	84%
312	Retirement Board of the Government of Puerto Rico	65,555	1,871	2,526	4,396	61,159	93%
329	Office of Socioeconomic Development	5,042	160	161	321	4,721	94%
Total - Secondary Component Units		\$ 1,502,888	\$ 19,972	\$ 103,392	\$ 123,364	\$ 1,379,524	92%
Core Component Units		\$ 3,222,952	\$ 246,314	\$ 295,873	\$ 542,188	\$ 2,680,764	83%
Secondary Component Units		1,502,888	19,972	103,392	123,364	1,379,524	92%
Combined Component Units Monthly Actuals		\$ 4,725,840	\$ 266,287	\$ 399,265	\$ 665,552	\$ 4,060,288	86%

FY27 - Pay Go Charges Paid Back to the TSA by Core and Secondary CUs

As Recorded and Presented by each Entity

<u>Code:</u>	<u>Entity:</u>	Q1	Q1	FY27
		1	2	
		<u>7/31/2026</u>	<u>8/31/2026</u>	<u>YTD Totals</u>
90	Medical Services Administration of Puerto Rico	\$ 2,015	\$ 2,183	\$ 4,198
109	School of Plastic Arts	35	35	70
119	Department of Economic Development and Commerce	-	1,083	1,083
121	Government Board of the 911 Service	-	24	24
162	Public Building Authority	72	2,165	2,237
166	Puerto Rico Industrial Development Company	1,265	1,277	2,542
177	Land Administration of Puerto Rico	-	197	197
187	Health Insurance Administration of Puerto Rico	38	38	76
188	Cardiovascular Center Corporation of PR and the Caribbean	174	171	345
189	Institute of Forensic Science	188	188	376
191	Musical Arts Corporation	36	36	72
192	Fine Arts Center Corporation	99	99	198
195	Economic Development Bank of PR	148	148	296
198	Agricultural Insurance Corporation	15	15	30
215	Puerto Rico Conservatory of Music Corporation	40	40	80
235	Puerto Rico Housing Finance Authority	-	420	420
236	Innovation Fund for Agricultural Development of Puerto Rico	9	9	18
285	Puerto Rico Integrated Transit Authority	1,132	1,132	2,264
298	Public Service Regulatory Board	5,244	-	5,244
312	Government Employees and Judiciary Retirement System	1,488	1,849	3,337
		<u>\$ 11,998</u>	<u>\$ 11,109</u>	<u>\$ 23,107</u>