

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2(A) Section 1, 2 & 4

Government of Puerto Rico

General and Special Revenue Fund Expenses

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

Jul 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: New PR Government ERP+ Component Units (All Entities in the Report)

1. Budget figures are obtained from the FOMB Approved Budget for FY27 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 New PR Government ERP.
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 New PR Government ERP for the General Fund.

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

1. The FY27 revenue forecast was sourced from the Certified Fiscal Plan.
2. The monthly/quarterly FY27 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: New PR Government ERP

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

Special Revenue Fund Expenses: New PR Government ERP

1. Actual results are obtained from Hacienda Central Accounting New PR Government ERP 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 New PR Government ERP 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 New PR Government ERP, 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

Jul FY27 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	299,487	\$ 166,335	\$ 133,153	44%	Primarily due to open balances in the Department of Education delayed reporting of actual results totaling \$97.9M. In addition, DCR presents a variance of \$22.6M and \$20.2M in Department of Justice.
2 Facilities	40,489	579	39,910	99%	Largely due to delayed disbursements from the Department of Education amounting to \$13.6M, Department of Health \$5.3M, DRC \$4.1M and Police Bureau \$3.8M.
3 Purchased Services	48,665	7,365	41,300	85%	Variances are primarily due to the timing of disbursements. The most significant variances include the Department of Education, \$7.5M, DCR \$5.7M , the Department of Health \$5.6M, Department of Justice \$3.4M, Custody of the OMB \$3.9M and DRNA \$2.4M .
4 Donations and Subsidies	26,116	11,063	15,053	58%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$9.1M, Custody of the OMB \$3.0M, Department of Health \$1.8M and Legislative Assembly \$1.7M.
5 Transportation	9,392	67	9,325	99%	Primarily due to delayed reporting of actual results by the Department of Education for the amount of \$4.3M and Custody of the OMB \$3.8M.
6 Professional Services	47,635	2,308	45,327	95%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$13.1M, Custody of the Department of Treasury for \$10.9M, Department of the Treasury for \$3.4M and the Department of Health \$3.1M.
7 Other Operating	21,839	14,639	7,200	33%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$5.2M PRITS, Department of Education \$4.0M, ASSMCA \$2.2M and The Police Bureau \$1.0M..
8 Capital Expenditures	10,643	-	10,643	100%	Largely attributable to delayed capital projects of fiscal year 2027. Major drivers for this concept are the Custody of OMB \$12.0M, The Police Bureau \$1.7M, among others.
9 Payments of current & prior period obligations	96,981	96,981	0	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	6,932	1,283	5,648	81%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$2.1M, Puerto Rico Police Bureau for \$811K and the Department of Health \$715K.
11 Equipment Purchases	6,342	60	6,282	99%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$3.0M, Custody of the OMB \$1.3M.
12 Media and Advertisements	417	8	409	98%	Variances are primarily attributed to disbursement timing differences. Notable variances include: OMB for \$183K and others.
13 Social Wellbeing for Puerto Rico	166,517	125,006	41,510	25%	Variance is primarily driven by ASES \$27.3M, Custody of the OMB \$5.9M, and the Contributions to the Municipalities totaling \$4.3M.
14 Appropriations to non-governmental entities	17,085	5,528	11,557	68%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$5.3M and ADEA \$3.0M
30 PayGo	169,715	162,707	7,008	4%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	23,478	8,698	14,779	63%	The variance is driven by \$12.0M in custody of the OMB mainly related to disbursements in the plan of adjustment and medicaid reserve.
82 Federal Fund Matching	12,371	1,179	11,191	90%	This variance is primarily driven by \$7.7M under the Custody of OMB that remains undisbursed and the Department of health for the amount of \$2.5M.
89 Prior Period Debts	216	-	216	100%	Mainly driven by ASEMn for the amount of \$157K.
98 Budgetary Reserve	-	-	-		The budgetary reserve has not yet been segregated and remains pending formal allocation.
Subtotal General Fund Expenditures	\$ 1,004,316	\$ 603,805	\$ 400,511	40%	

Non-Governmental Expenses included in the Certified Budget¹

9 Payments of current & prior period obligations	5,964		5,964	100.0%	Municipal Development & Improvement Funds, as provided by Law 18-2014, are included in the Certified Budget, but actual results are not recorded as a General Fund expense.
13 Social Wellbeing for Puerto Rico	8,947	-	8,947	100.0%	
Subtotal Non-Governmental	\$ 14,911	\$ -	\$ 14,911	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
Jul 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	\$ -	\$ 3,593,848	\$ 299,487	\$ 166,335	\$ 133,153	44%
2 Facilities	485,864	-	485,864	40,489	579	39,910	99%
3 Purchased Services	583,974	-	583,974	48,665	7,365	41,300	85%
4 Donations and Subsidies	313,386	-	313,386	26,116	11,063	15,053	58%
5 Transportation	112,704	-	112,704	9,392	67	9,325	99%
6 Professional Services	571,619	-	571,619	47,635	2,308	45,327	95%
7 Other Operating	262,065	-	262,065	21,839	14,639	7,200	33%
8 Capital Expenditures	127,716	-	127,716	10,643	-	10,643	100%
9 Payments of current & prior period obligations	976,067	-	976,067	96,981	96,981	0	0%
10 Materials and Supplies	83,181	-	83,181	6,932	1,283	5,648	81%
11 Equipment Purchases	76,104	-	76,104	6,342	60	6,282	99%
12 Media and Advertisements	4,998	-	4,998	417	8	409	98%
13 Social Wellbeing for Puerto Rico	1,998,199	-	1,998,199	166,517	125,006	41,510	25%
14 Appropriations to non-governmental entities	1,336,703	-	1,336,703	17,085	5,528	11,557	68%
30 PayGo	2,036,581	-	2,036,581	169,715	162,707	7,008	4%
81 Undistributed Appropriations	281,730	-	281,730	23,478	8,698	14,779	63%
82 Federal Fund Matching	148,448	-	148,448	12,371	1,179	11,191	90%
89 Prior Period Debts	2,586	-	2,586	216	-	216	100%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,995,773	\$ -	\$ 12,995,773	\$ 1,004,316	\$ 603,805	\$ 400,511	40%

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	\$ -	\$ 13,174,703	\$ 1,019,227	\$ 603,805	\$ 415,422	41%

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: July-26
Period: 1

(figures in \$000s)

General Fund Expenses	FY27 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,593,848	\$ -	\$ 3,593,848	\$ 299,487	\$ 166,335	\$ 133,153	44%
2 Facilities	485,864	-	485,864	40,489	579	39,910	99%
3 Purchased Services	583,974	-	583,974	48,665	7,365	41,300	85%
4 Donations and Subsidies	313,386	-	313,386	26,116	11,063	15,053	58%
5 Transportation	112,704	-	112,704	9,392	67	9,325	99%
6 Professional Services	571,619	-	571,619	47,635	2,308	45,327	95%
7 Other Operating	262,065	-	262,065	21,839	14,639	7,200	33%
8 Capital Expenditures	127,716	-	127,716	10,643	-	10,643	100%
9 Payments of current & prior period obligations	976,067	-	976,067	96,981	96,981	0	0%
10 Materials and Supplies	83,181	-	83,181	6,932	1,283	5,648	81%
11 Equipment Purchases	76,104	-	76,104	6,342	60	6,282	99%
12 Media and Advertisements	4,998	-	4,998	417	8	409	98%
13 Social Wellbeing for Puerto Rico	1,998,199	-	1,998,199	166,517	125,006	41,510	25%
14 Appropriations to non-governmental entities	1,336,703	-	1,336,703	17,085	5,528	11,557	68%
30 PayGo	2,036,581	-	2,036,581	169,715	162,720	6,995	4%
81 Undistributed Appropriations	281,730	-	281,730	23,478	8,698	14,779	63%
82 Federal Fund Matching	148,448	-	148,448	12,371	1,179	11,191	90%
89 Prior Period Debts	2,586	-	2,586	216	-	216	100%
98 Budgetary Reserve	-	-	-	-	-	-	
Subtotal General Fund Expenditures	\$ 12,995,773	\$ -	\$ 12,995,773	\$ 1,004,316	\$ 603,817	\$ 400,499	40%
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	\$ -	\$ 13,174,703	\$ 1,019,227	\$ 603,817	\$ 415,410	41%

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

Jul FY27 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,290	108	-	(108)
18 Planning Board	-	-	12	12
21 Emergency and Disaster Management Bureau	353	29	-	(29)
23 Puerto Rico Department of State	4,927	411	-	(411)
24 Puerto Rico Department of Treasury	833,890	69,491	47,459	(22,032)
28 State Elections Commission	-	-	-	-
30 Human Resources Management & Transformation	1,763	147	1	(146)
31 General Services Administration	5,853	488	0	(487)
34 Commission of Investigation, Processing and Appeals	-	-	-	-
37 Civil Rights Commission	-	-	-	-
38 Puerto Rico Department of Justice	7,024	585	-	(585)
40 Puerto Rico Police Bureau	19,266	1,606	556	(1,050)
41 Special Investigations Bureau	-	-	-	-
42 Puerto Rico Fire Department Bureau	16,991	1,416	-	(1,416)
43 Puerto Rico National Guard	-	-	-	-
45 Department of Public Safety	232	19	-	(19)
49 Department of Transportation and Public Works	138,523	11,544	5,894	(5,650)
50 Department of Natural and Environmental Resources	48,420	4,035	9,564	5,529
55 Puerto Rico Department of Agriculture	3,646	304	410	106
60 Office of the Citizen's Ombudsman	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	319,978	26,665	16,965	(9,700)
68 Puerto Rico Labor Relations Board	502	42	-	(42)
69 Puerto Rico Department of Consumer Affairs	2,154	180	15	(165)
71 Department of Health	186,159	15,513	18,409	2,896
78 Department of Housing	13,569	1,131	2,859	1,728
81 Department of Education	10,426	869	-	(869)
87 Department of Recreation and Sports	22,747	1,896	-	(1,896)
95 Mental Health and Drug Addiction Services Administration	6,857	571	1	(570)
96 Office of the Women's Advocate	-	-	-	-
117 Act 70	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-
123 Family and Children Administration	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-
126 Vocational Rehabilitation Administration	878	73	-	(73)
127 Administration for Socioeconomic Development of the Family	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-
137 Department of Correction and Rehabilitation	24,443	2,037	123	(1,914)
139 Parole Board	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-
153 Office for People with Disabilities	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,263	105	-	(105)
221 Medical Emergency Bureau	8,673	723	-	(723)
231 Office for the Patient's Advocate	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,679,827	\$ 139,986	\$ 102,266	\$ (37,719)

Puerto Rico Department of Treasury

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

By Agency

Jul 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	\$ 42,520	\$ 86,061	\$ 43,541
79 Automobile Accidents Compensation Administration	85,790	7,149	376	(6,773)
90 Medical Services Administration of Puerto Rico	145,742	12,145	4,535	(7,610)
119 Department of Economic Development & Commerce	74,009	6,167	5,251	(916)
162 Public Building Authority	151,845	12,654	2,241	(10,413)
168 Puerto Rico Ports Authority	84,230	7,019	5,300	(1,719)
180 Tourism Company	168,101	14,008	12,835	(1,173)
187 Puerto Rico Health Insurance Administration	230,249	19,187	79,610	60,423
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	7,288	8,257	969
235 Puerto Rico Housing Finance Corporation	102,776	8,565	2,438	(6,127)
277 Agricultural Enterprises Development Administration	88,900	7,408	7,369	(39)
285 Puerto Rico Integrated Transit Authority	41,115	3,426	2,597	(829)
295 Fiscal Agency & Financial Advisory Authority	15,708	1,309	131	(1,178)
303 Convention Center of District Authority	72,705	6,059	3,971	(2,088)
Total - Core Component Units	\$ 1,858,870	\$ 154,906	\$ 220,973	\$ 66,067
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ 163	\$ 995	\$ 832
22 Office of The Commissioner of Insurance	12,452	1,038	-	(1,038)
75 Office of the Financial Institutions Commissioner	15,498	1,292	-	(1,292)
82 Institute of Puerto Rican Culture	1,394	116	-	(116)
105 Industrial Commission	23,862	1,989	-	(1,989)
109 Puerto Rico School of Plastic Arts	2,504	209	245	36
121 Government Board of the 911 Service	23,109	1,926	159	(1,767)
138 Institutional Trust of the National Guard of Puerto Rico	8,517	710	638	(72)
161 Puerto Rico Infrastructure Financing Authority	1,436	120	3	(117)
165 Land Authority of Puerto Rico	13,016	1,085	709	(376)
167 Integral Development of the "Península de Cantera"	270	23	-	(23)
177 Land Administration of Puerto Rico	14,251	1,188	2,154	966
186 Culebra Conservation and Development Authority	329	27	137	110
189 Institute of Forensic Science	604	50	1,830	1,780
191 Musical Arts Corporation	2,085	174	-	(174)
192 Fine Arts Center Corporation	2,860	238	122	(116)
195 Economic Development Bank of PR	15,958	1,330	358	(972)
196 Puerto Rico Public Broadcasting Corporation	139	12	-	(12)
198 Agricultural Insurance Corporation	3,937	328	-	(328)
215 Puerto Rico Conservatory of Music Corporation	4,698	392	171	(221)
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	1,180	698	(482)
265 Roosevelt Roads	1,047	87	240	153
271 Puerto Rico Technology and Innovation Services	10,074	840	-	(840)
286 Authority of the Port of Ponce	2,260	188	292	104
288 University of Puerto Rico Comprehensive Cancer Center	59,992	4,999	4,890	(109)
293 Center for Diabetes Research, Education, and Medical Services	300	25	-	(25)
298 Public Service Regulatory Board	32,464	2,705	5,624	2,919
310 Municipal Finance Corporation	423,855	35,321	-	(35,321)
311 Puerto Rico Gaming Commission	499,265	41,605	-	(41,605)
312 Retirement Board of the Government of Puerto Rico	3,448	287	19	(268)
Total - Secondary Component Units	\$ 1,195,743	\$ 99,645	\$ 19,284	\$ (80,361)

Puerto Rico Department of Treasury

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

By Agency

Jul 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	58,601	1,166	(57,435)
Total - OMB and Hacienda Custodies	\$ 703,208	\$ 58,601	\$ 1,166	\$ (57,435)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
8 Office of the Comptroller	\$ -	\$ -	\$ -	\$ -
10 The General Court of Justice	19,183	1,599	-	(1,599)
100 Legislative Assembly of the Commonwealth	-	-	-	-
106 Public Housing Administration	17,217	1,435	-	(1,435)
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-
166 Industrial Development Company	-	-	6,317	6,317
Total - Out of Scope Entities	\$ 36,400	\$ 3,033	\$ 6,317	\$ 3,284
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,679,827	\$ 139,986	\$ 102,266	\$ (37,719)
Core Component Units	1,858,870	154,906	220,973	66,067
Secondary Component Units	1,195,743	99,645	19,284	(80,361)
OMB and Hacienda Custodies	703,208	58,601	1,166	(57,435)
Out of Scope Entities	36,400	3,033	6,317	3,284
Total	\$ 5,474,048	\$ 456,171	\$ 350,006	\$ (106,164)

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

Jul FY27 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,343,878	\$ -	\$ 4,343,878	\$ 211,250	\$ 4,132,628
2	Facilities	585,433	-	585,433	1,849	583,584
3	Purchased Services	1,064,040	-	1,064,040	19,649	1,044,391
4	Donations and Subsidies	344,446	-	344,446	11,448	332,998
5	Transportation	130,104	-	130,104	343	129,761
6	Professional Services	878,115	-	878,115	9,544	868,571
7	Other Operating	487,430	-	487,430	40,108	447,322
8	Capital Expenditures	141,807	-	141,807	16	141,791
9	Payments of current and prior period obligations	976,067	-	976,067	96,981	879,086
10	Materials and Supplies	211,297	-	211,297	6,066	205,231
11	Equipment Purchases	121,008	-	121,008	101	120,907
12	Media and Advertisements	40,428	-	40,428	1,212	39,216
13	Social Wellbeing for Puerto Rico	2,977,152	-	2,977,152	151,267	2,825,885
14	Appropriations to non-governmental entities	1,964,556	-	1,964,556	41,691	1,922,865
30	PayGo	2,565,567	-	2,565,567	201,918	2,363,649
81	Undistributed Appropriations	1,469,559	-	1,469,559	54,328	1,415,231
82	Federal Fund Matching	156,772	-	156,772	1,179	155,593
89	Prior Period Debts	11,662	-	11,662	3	11,659
98	Budgetary Reserve	500	-	500	-	500
	Subtotal Expenditures	\$ 18,469,821	\$ -	\$ 18,469,821	\$ 848,951	\$ 17,620,870

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	\$ -	\$ 18,648,751	\$ 848,951	\$ 17,799,800

Notes:

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

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

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

Puerto Rico Department of Treasury

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: July-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 361,990	\$ -	\$ 361,990	\$ 211,250	\$ 150,740
2	Facilities	48,786	-	48,786	1,849	46,937
3	Purchased Services	88,670	-	88,670	19,649	69,021
4	Donations and Subsidies	28,704	-	28,704	11,448	17,256
5	Transportation	10,842	-	10,842	343	10,499
6	Professional Services	73,176	-	73,176	9,544	63,632
7	Other Operating	40,619	-	40,619	40,108	512
8	Capital Expenditures	11,817	-	11,817	16	11,801
9	Payments of current & prior period obligations	96,981	-	96,981	96,981	0
10	Materials and Supplies	17,608	-	17,608	6,066	11,542
11	Equipment Purchases	10,084	-	10,084	101	9,983
12	Media and Advertisements	3,369	-	3,369	1,212	2,157
13	Social Wellbeing for Puerto Rico	248,096	-	248,096	151,267	96,829
14	Appropriations to non-governmental entities	69,407	-	69,407	41,691	27,715
30	PayGo	213,797	-	213,797	201,930	11,867
81	Undistributed Appropriations	122,463	-	122,463	54,328	68,136
82	Federal Fund Matching	13,064	-	13,064	1,179	11,885
89	Prior Period Debts	972	-	972	3	969
98	Budgetary Reserve	42	-	42	-	42
	Subtotal Expenditures	\$ 1,460,487	\$ -	\$ 1,460,487	\$ 848,963	\$ 611,524

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	\$ 1,475,398	\$ -	\$ 1,475,398	\$ 848,963	\$ 626,435

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 17,019	\$ -	\$ 17,019	\$ 888	\$ 16,131
16 Office of Management and Budget	29,174	-	29,174	1,396	27,778
18 Planning Board	-	-	-	1,010	(1,010)
21 Emergency and Disaster Management Bureau	353	-	353	-	353
23 Puerto Rico Department of State	18,529	-	18,529	485	18,044
24 Puerto Rico Department of Treasury	1,036,741	-	1,036,741	50,933	985,808
28 State Elections Commission	34,061	-	34,061	1,732	32,329
30 Human Resources Management & Transformation	18,502	-	18,502	685	17,817
31 General Services Administration	25,358	-	25,358	1,007	24,351
34 Commission of Investigation, Processing and Appeals	529	-	529	32	497
37 Civil Rights Commission	839	-	839	32	807
38 Puerto Rico Department of Justice	161,125	-	161,125	10,097	151,028
40 Puerto Rico Police Bureau	1,090,371	-	1,090,371	77,246	1,013,125
41 Special Investigations Bureau	-	-	-	5	(5)
42 Puerto Rico Fire Department Bureau	16,991	-	16,991	10	16,981
43 Puerto Rico National Guard	19,439	-	19,439	952	18,487
45 Shared Services within Department of Public Safety	156,675	-	156,675	13,515	143,160
49 Department of Transportation and Public Works	193,959	-	193,959	4,659	189,300
50 Department of Natural and Environmental Resources	162,058	-	162,058	5,795	156,263
55 Puerto Rico Department of Agriculture	42,108	-	42,108	1,668	40,440
60 Office of the Citizen's Ombudsman	3,769	-	3,769	220	3,549
62 Cooperative Development Commission of Puerto Rico	2,778	-	2,778	173	2,605
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	356,155	-	356,155	5,236	350,919
68 Puerto Rico Labor Relations Board	1,571	-	1,571	87	1,484
69 Puerto Rico Department of Consumer Affairs	15,687	-	15,687	914	14,773
71 Department of Health	700,426	-	700,426	20,022	680,404
78 Department of Housing	40,666	-	40,666	2,118	38,548
81 Department of Education	2,991,767	-	2,991,767	101,105	2,890,662
87 Department of Recreation and Sports	58,249	-	58,249	1,870	56,379
95 Mental Health and Drug Addiction Services Administration	156,864	-	156,864	7,313	149,551
96 Office of the Women's Advocate	7,271	-	7,271	206	7,065
120 Veteran's Advocate Office of Puerto Rico	4,297	-	4,297	79	4,218
123 Family and Children Administration	224,287	-	224,287	16,882	207,405
124 Child Support Administration (ASUME)	25,712	-	25,712	783	24,929
126 Vocational Rehabilitation Administration	29,260	-	29,260	809	28,451
127 Administration for Socioeconomic Development of the Family	101,520	-	101,520	4,896	96,624
137 Department of Correction and Rehabilitation	485,669	-	485,669	24,232	461,437
139 Parole Board	3,414	-	3,414	187	3,227
143 Office of Protection and Defense for People with Disabilities	1,185	-	1,185	9	1,176
152 Elderly and Retired People Advocate Office	3,822	-	3,822	116	3,706
153 Office for People with Disabilities	2,973	-	2,973	166	2,807
155 State Historic Preservation Office of Puerto Rico	4,515	-	4,515	94	4,421
221 Medical Emergency Corps Bureau	8,673	-	8,673	-	8,673
231 Office for the Patient's Advocate	2,067	-	2,067	91	1,976
241 Administration for Integral Development of Childhood	13,201	-	13,201	398	12,803
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,800	-	2,800	181	2,619
281 Office of the Election Comptroller	4,274	-	4,274	292	3,982
Total - Entities Operating in PRIFAS 7.5	\$ 8,327,143	\$ -	\$ 8,327,143	\$ 363,188	\$ 7,963,955

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

Jul 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	\$ 51,145	\$ 459,095
79 Automobile Accidents Compensation Administration	85,790	-	85,790	5,608	80,182
90 Medical Services Administration of Puerto Rico	248,409	-	248,409	14,173	234,236
119 Department of Economic Development & Commerce	115,326	-	115,326	3,297	112,029
162 Public Building Authority	176,120	-	176,120	7,582	168,538
168 Puerto Rico Ports Authority	84,230	-	84,230	1,889	82,341
180 Tourism Company	168,101	-	168,101	42,765	125,336
187 Puerto Rico Health Insurance Administration	1,260,559	-	1,260,559	77,660	1,182,899
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	6,651	80,809
235 Puerto Rico Housing Finance Corporation	108,186	-	108,186	1,178	107,008
277 Agricultural Enterprises Development Administration	160,056	-	160,056	13,779	146,277
285 Puerto Rico Integrated Transit Authority	118,319	-	118,319	8,468	109,851
295 Fiscal Agency & Financial Advisory Authority	47,005	-	47,005	1,602	45,403
303 Convention Center of District Authority	72,705	-	72,705	6,642	66,063
Total - Core Component Units	\$ 3,242,506	\$ -	\$ 3,242,506	\$ 242,438	\$ 3,000,068
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ -	\$ 1,961	\$ 114	\$ 1,847
22 Office of The Commissioner of Insurance	12,452	-	12,452	480	11,972
29 Puerto Rico Federal Affairs Administration	3,203	-	3,203	153	3,050
75 Office of the Financial Institutions Commissioner	15,498	-	15,498	593	14,905
82 Institute of Puerto Rican Culture	19,806	-	19,806	675	19,131
105 Industrial Commission	23,862	-	23,862	1,235	22,627
109 Puerto Rico School of Plastic Arts	5,872	-	5,872	258	5,614
121 Government Board of the 911 Service	23,109	-	23,109	578	22,531
138 Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	281	8,236
161 Puerto Rico Infrastructure Financing Authority	3,835	-	3,835	177	3,658
165 Land Authority of Puerto Rico	13,016	-	13,016	672	12,344
167 Integral Development of the "Península de Cantera"	890	-	890	70	820
177 Land Administration of Puerto Rico	14,251	-	14,251	438	13,813
186 Culebra Conservation and Development Authority	630	-	630	55	575
189 Institute of Forensic Science	26,123	-	26,123	1,615	24,508
191 Musical Arts Corporation	10,695	-	10,695	733	9,962
192 Fine Arts Center Corporation	7,315	-	7,315	445	6,870
195 Economic Development Bank of PR	15,958	-	15,958	532	15,426
196 Puerto Rico Public Broadcasting Corporation	139	-	139	10	129
198 Agricultural Insurance Corporation	3,937	-	3,937	734	3,203
215 Puerto Rico Conservatory of Music Corporation	13,631	-	13,631	718	12,913
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	-	14,158	137	14,021
238 Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	71	864
264 Corporation for the "Caño Martín Peña" Enlace Project	11,184	-	11,184	218	10,966
265 Roosevelt Roads	1,047	-	1,047	129	918
271 Puerto Rico Technology and Innovation Services	102,133	-	102,133	330	101,803
276 Puerto Rico Public Private Partnership Authority	27,420	-	27,420	242	27,178
286 Authority of the Port of Ponce	2,918	-	2,918	269	2,649
288 University of Puerto Rico Comprehensive Cancer Center	77,112	-	77,112	3,301	73,812
293 Center for Diabetes Research, Education, and Medical Services	1,119	-	1,119	79	1,040
298 Public Service Regulatory Board	40,648	-	40,648	1,284	39,364
310 Municipal Finance Corporation	423,855	-	423,855	-	423,855
311 Puerto Rico Gaming Commission	501,482	-	501,482	1,288	500,194
312 Retirement Board of the Government of Puerto Rico	56,310	-	56,310	1,871	54,439
329 Office of Socioeconomic Development	5,042	-	5,042	160	4,882
Total - Secondary Component Units	\$ 1,490,063	\$ -	\$ 1,490,063	\$ 19,944	\$ 1,470,119

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

Jul 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	\$ -	\$ 761,229	\$ -	\$ 761,229
25 Custody of the Department of the Treasury	3,428,826	-	3,428,826	149,656	3,279,170
Total - OMB and Hacienda Custodies	\$ 4,190,055	\$ -	\$ 4,190,055	\$ 149,656	\$ 4,040,399

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,170	\$ -	\$ 56,170	\$ 4,502	\$ 51,668
10 The General Court of Justice	421,757	-	421,757	6,101	415,656
100 Legislative Assembly of the Commonwealth	137,109	-	137,109	9,251	127,858
106 Public Housing Administration	23,049	-	23,049	225	22,824
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	560,898	-	560,898	44,404	516,494
193 Office of Government Ethics	10,140	-	10,140	794	9,346
200 Special Independent Prosecutor's Panel	3,985	-	3,985	315	3,670
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	51,875	-	51,875	-	51,875
212 COSSEC	-	-	-	-	-
220 Correctional Health	51,677	-	51,677	1,622	50,055
268 Puerto Rico Institute of Statistics	3,045	-	3,045	241	2,804
272 Office of the Inspector General	19,956	-	19,956	1,583	18,373
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	4,696	54,627
Total - Out of Scope Entities	\$ 1,398,984	\$ -	\$ 1,398,984	\$ 73,736	\$ 1,325,248

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 8,327,143	\$ -	\$ 8,327,143	\$ 363,188	\$ 7,963,955
Core Component Units	3,242,506	-	3,242,506	242,438	3,000,068
Secondary Component Units	1,490,063	-	1,490,063	19,944	1,470,119
OMB and Hacienda Custodies	4,190,055	-	4,190,055	149,656	4,040,399
Out of Scope Entities	1,398,984	-	1,398,984	73,736	1,325,248
Total	\$ 18,648,751	\$ -	\$ 18,648,751	\$ 848,963	\$ 17,799,788

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
Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 17,019	\$ -	\$ 17,019	\$ 888	\$ 16,131
16 Office of Management and Budget	27,884	-	27,884	1,396	26,488
18 Planning Board	-	-	-	1,010	(1,010)
21 Emergency and Disaster Management Bureau	-	-	-	-	-
23 Puerto Rico Department of State	13,602	-	13,602	485	13,117
24 Puerto Rico Department of Treasury	202,851	-	202,851	3,495	199,356
28 State Elections Commission	34,061	-	34,061	1,732	32,329
30 Human Resources Management & Transformation	16,739	-	16,739	653	16,086
31 General Services Administration	19,505	-	19,505	940	18,565
34 Commission of Investigation, Processing and Appeals	529	-	529	32	497
37 Civil Rights Commission	839	-	839	32	807
38 Puerto Rico Department of Justice	154,101	-	154,101	10,089	144,012
40 Puerto Rico Police Bureau	1,071,105	-	1,071,105	77,246	993,859
41 Special Investigations Bureau	-	-	-	5	(5)
42 Puerto Rico Fire Department Bureau	-	-	-	10	(10)
43 Puerto Rico National Guard	19,439	-	19,439	952	18,487
45 Shared Services within Department of Public Safety	156,443	-	156,443	13,369	143,074
49 Department of Transportation and Public Works	55,436	-	55,436	3,262	52,174
50 Department of Natural and Environmental Resources	113,638	-	113,638	5,364	108,274
55 Puerto Rico Department of Agriculture	38,462	-	38,462	1,585	36,877
60 Office of the Citizen's Ombudsman	3,769	-	3,769	220	3,549
62 Cooperative Development Commission of Puerto Rico	2,778	-	2,778	173	2,605
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	36,177	-	36,177	3,740	32,437
68 Puerto Rico Labor Relations Board	1,069	-	1,069	87	982
69 Puerto Rico Department of Consumer Affairs	13,533	-	13,533	888	12,645
71 Department of Health	514,267	-	514,267	18,240	496,027
78 Department of Housing	27,097	-	27,097	2,118	24,979
81 Department of Education	2,981,341	-	2,981,341	101,033	2,880,308
87 Department of Recreation and Sports	35,502	-	35,502	1,870	33,632
95 Mental Health and Drug Addiction Services Administration	150,007	-	150,007	7,313	142,694
96 Office of the Women's Advocate	7,271	-	7,271	206	7,065
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	4,297	-	4,297	79	4,218
123 Family and Children Administration	224,287	-	224,287	16,882	207,405
124 Child Support Administration (ASUME)	25,712	-	25,712	783	24,929
126 Vocational Rehabilitation Administration	28,382	-	28,382	809	27,573
127 Administration for Socioeconomic Development of the Family	101,520	-	101,520	4,896	96,624
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	461,226	-	461,226	24,232	436,994
139 Parole Board	3,414	-	3,414	187	3,227
143 Office of Protection and Defense for People with Disabilities	1,185	-	1,185	9	1,176
152 Elderly and Retired People Advocate Office	3,822	-	3,822	116	3,706
153 Office for People with Disabilities	2,973	-	2,973	166	2,807
155 State Historic Preservation Office of Puerto Rico	3,252	-	3,252	94	3,158
221 Medical Emergency Corps Bureau	-	-	-	-	-
231 Office for the Patient's Advocate	2,067	-	2,067	91	1,976
241 Administration for Integral Development of Childhood	13,201	-	13,201	398	12,803
266 Office of Security Public Affairs	-	-	-	-	-
279 Public Service Appeals Commission	2,800	-	2,800	181	2,619
281 Office of the Election Comptroller	4,274	-	4,274	292	3,982
Total - Entities Operating in PRIFAS 7.5	\$ 6,647,316	\$ -	\$ 6,647,316	\$ 310,211	\$ 6,337,105

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	102,667	-	102,667	6,042	96,625
119 Department of Economic Development & Commerce	41,317	-	41,317	1,523	39,794
162 Public Building Authority	24,275	-	24,275	-	24,275
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	1,030,310	-	1,030,310	57,290	973,020
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-
235 Puerto Rico Housing Finance Corporation	5,410	-	5,410	144	5,266
277 Agricultural Enterprises Development Administration	71,156	-	71,156	11,744	59,412
285 Puerto Rico Integrated Transit Authority	77,204	-	77,204	5,744	71,460
295 Fiscal Agency & Financial Advisory Authority	31,297	-	31,297	1,602	29,695
303 Convention Center of District Authority	-	-	-	-	-
Total - Core Component Units	\$ 1,383,636	\$ -	\$ 1,383,636	\$ 84,089	\$ 1,299,547

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,203	-	3,203	153	3,050
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	18,412	-	18,412	670	17,742
105 Industrial Commission	-	-	-	-	-
109 Puerto Rico School of Plastic Arts	3,368	-	3,368	203	3,165
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,399	-	2,399	176	2,223
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	620	-	620	56	564
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	301	-	301	10	291
189 Institute of Forensic Science	25,519	-	25,519	1,615	23,904
191 Musical Arts Corporation	8,610	-	8,610	721	7,889
192 Fine Arts Center Corporation	4,455	-	4,455	343	4,112
195 Economic Development Bank of PR	-	-	-	394	(394)
196 Puerto Rico Public Broadcasting Corporation	-	-	-	10	(10)
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,933	-	8,933	576	8,357
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	71	864
264 Corporation for the "Caño Martín Peña" Enlace Project	11,184	-	11,184	218	10,966
265 Roosevelt Roads	-	-	-	86	(86)
271 Puerto Rico Technology and Innovation Services	92,059	-	92,059	330	91,729
276 Puerto Rico Public Private Partnership Authority	27,420	-	27,420	242	27,178
286 Authority of the Port of Ponce	658	-	658	30	628
288 University of Puerto Rico Comprehensive Cancer Center	17,120	-	17,120	1,095	16,025
293 Center for Diabetes Research, Education, and Medical Services	819	-	819	54	765
298 Public Service Regulatory Board	8,184	-	8,184	784	7,400
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,217	-	2,217	139	2,078
312 Retirement Board of the Government of Puerto Rico	52,862	-	52,862	1,871	50,991
329 Office of Socioeconomic Development	5,042	-	5,042	160	4,882
Total - Secondary Component Units	\$ 294,320	\$ -	\$ 294,320	\$ 10,008	\$ 284,312

Puerto Rico Department of Treasury
FY27 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Jul 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	\$ -	\$ 761,229	\$ -	\$ 761,229
25 Custody of the Department of the Treasury	2,725,618	-	2,725,618	125,773	2,599,845
Total - OMB and Hacienda Custodies	\$ 3,486,847	\$ -	\$ 3,486,847	\$ 125,773	\$ 3,361,074

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,170	\$ -	\$ 56,170	\$ 4,502	\$ 51,668
10 The General Court of Justice	402,574	-	402,574	6,101	396,473
100 Legislative Assembly of the Commonwealth	137,109	-	137,109	9,251	127,858
106 Public Housing Administration	5,832	-	5,832	225	5,607
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	560,898	-	560,898	44,404	516,494
193 Office of Government Ethics	10,140	-	10,140	794	9,346
200 Special Independent Prosecutor's Panel	3,985	-	3,985	315	3,670
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	51,875	-	51,875	-	51,875
212 COSSEC	-	-	-	-	-
220 Correctional Health	51,677	-	51,677	1,622	50,055
268 Puerto Rico Institute of Statistics	3,045	-	3,045	241	2,804
272 Office of the Inspector General	19,956	-	19,956	1,583	18,373
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	4,696	54,627
Total - Out of Scope Entities	\$ 1,362,584	\$ -	\$ 1,362,584	\$ 73,736	\$ 1,288,848

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,647,316	\$ -	\$ 6,647,316	\$ 310,211	\$ 6,337,105
Core Component Units	1,383,636	-	1,383,636	84,089	1,299,547
Secondary Component Units	294,320	-	294,320	10,008	284,312
OMB and Hacienda Custodies	3,486,847	-	3,486,847	125,773	3,361,074
Out of Scope Entities	1,362,584	-	1,362,584	73,736	1,288,848
Total	\$ 13,174,703	\$ -	\$ 13,174,703	\$ 603,817	\$ 12,570,886

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

Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	-	\$ -	\$ -
16 Office of Management and Budget	1,290	-	1,290	-	1,290
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	353	-	353	-	353
23 Puerto Rico Department of State	4,927	-	4,927	-	4,927
24 Puerto Rico Department of Treasury	833,890	-	833,890	47,437	786,453
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,763	-	1,763	33	1,730
31 General Services Administration	5,853	-	5,853	67	5,786
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	7,024	-	7,024	7	7,017
40 Puerto Rico Police Bureau	19,266	-	19,266	-	19,266
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	16,991	-	16,991	-	16,991
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	232	-	232	146	86
49 Department of Transportation and Public Works	138,523	-	138,523	1,397	137,126
50 Department of Natural and Environmental Resources	48,420	-	48,420	431	47,989
55 Puerto Rico Department of Agriculture	3,646	-	3,646	83	3,563
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	319,978	-	319,978	1,496	318,482
68 Puerto Rico Labor Relations Board	502	-	502	-	502
69 Puerto Rico Department of Consumer Affairs	2,154	-	2,154	26	2,128
71 Department of Health	186,159	-	186,159	1,782	184,377
78 Department of Housing	13,569	-	13,569	-	13,569
81 Department of Education	10,426	-	10,426	71	10,355
87 Department of Recreation and Sports	22,747	-	22,747	-	22,747
95 Mental Health and Drug Addiction Services Administration	6,857	-	6,857	-	6,857
96 Office of the Women's Advocate	-	-	-	-	-
94 Employees Association of the Commonwealth	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	878	-	878	-	878
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	24,443	-	24,443	-	24,443
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,263	-	1,263	-	1,263
221 Medical Emergency Corps Bureau	8,673	-	8,673	-	8,673
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,679,827	\$ -	1,679,827	\$ 52,977	\$ 1,626,850

Puerto Rico Department of Treasury

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

By Agency ¹

Jul 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	\$ 51,145	\$ 459,095
79 Automobile Accidents Compensation Administration	85,790	-	85,790	5,608	80,182
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	8,131	137,611
119 Department of Economic Development & Commerce	74,009	-	74,009	1,774	72,235
162 Public Building Authority	151,845	-	151,845	7,582	144,263
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-
168 Puerto Rico Ports Authority	84,230	-	84,230	1,889	82,341
180 Tourism Company	168,101	-	168,101	42,765	125,336
187 Puerto Rico Health Insurance Administration	230,249	-	230,249	20,370	209,879
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	6,651	80,809
235 Puerto Rico Housing Finance Corporation	102,776	-	102,776	1,034	101,742
277 Agricultural Enterprises Development Administration	88,900	-	88,900	2,035	86,865
285 Puerto Rico Integrated Transit Authority	41,115	-	41,115	2,724	38,391
295 Fiscal Agency & Financial Advisory Authority	15,708	-	15,708	-	15,708
303 Convention Center of District Authority	72,705	-	72,705	6,642	66,063
Total - Core Component Units	\$ 1,858,870	\$ -	1,858,870	\$ 158,349	\$ 1,700,521
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ -	1,961	\$ 114	\$ 1,847
22 Office of The Commissioner of Insurance	12,452	-	12,452	480	11,972
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,498	-	15,498	593	14,905
82 Institute of Puerto Rican Culture	1,394	-	1,394	5	1,389
105 Industrial Commission	23,862	-	23,862	1,235	22,627
109 Puerto Rico School of Plastic Arts	2,504	-	2,504	55	2,449
121 Government Board of the 911 Service	23,109	-	23,109	578	22,531
138 Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	281	8,236
161 Puerto Rico Infrastructure Financing Authority	1,436	-	1,436	1	1,435
165 Land Authority of Puerto Rico	13,016	-	13,016	672	12,344
167 Integral Development of the "Península de Cantera"	270	-	270	14	256
177 Land Administration of Puerto Rico	14,251	-	14,251	438	13,813
186 Culebra Conservation and Development Authority	329	-	329	45	284
189 Institute of Forensic Science	604	-	604	-	604
191 Musical Arts Corporation	2,085	-	2,085	12	2,073
192 Fine Arts Center Corporation	2,860	-	2,860	102	2,758
195 Economic Development Bank of PR	15,958	-	15,958	138	15,820
196 Puerto Rico Public Broadcasting Corporation	139	-	139	-	139
198 Agricultural Insurance Corporation	3,937	-	3,937	734	3,203
215 Puerto Rico Conservatory of Music Corporation	4,698	-	4,698	142	4,556
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	-	14,158	137	14,021
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,047	-	1,047	43	1,004
271 Puerto Rico Technology and Innovation Services	10,074	-	10,074	-	10,074
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,260	-	2,260	239	2,021
288 University of Puerto Rico Comprehensive Cancer Center	59,992	-	59,992	2,206	57,787
293 Center for Diabetes Research, Education, and Medical Services	300	-	300	25	275
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,464	-	32,464	500	31,964
310 Municipal Finance Corporation	423,855	-	423,855	-	423,855
311 Puerto Rico Gaming Commission	499,265	-	499,265	1,149	498,116
312 Retirement Board of the Government of Puerto Rico	3,448	-	3,448	-	3,448
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,195,743	\$ -	1,195,743	\$ 9,936	\$ 1,185,807

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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	\$ -	\$ -	-	\$ -	\$ -
25 Custody of the Department of the Treasury	703,208	-	703,208	23,883	679,325
Total - OMB and Hacienda Custodies	\$ 703,208	\$ -	703,208	\$ 23,883	\$ 679,325

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ -	\$ -	-	\$ -	\$ -
10 The General Court of Justice	19,183	-	19,183	-	19,183
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	17,217	-	17,217	-	17,217
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 36,400	\$ -	36,400	\$ -	\$ 36,400

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 1,679,827	\$ -	1,679,827	\$ 52,977	\$ 1,626,850
Core Component Units	1,858,870	-	1,858,870	158,349	1,700,521
Secondary Component Units	1,195,743	-	1,195,743	9,936	1,185,807
OMB and Hacienda Custodies	703,208	-	703,208	23,883	679,325
Out of Scope Entities	36,400	-	36,400	-	36,400
Total	\$ 5,474,048	\$ -	5,474,048	\$ 245,146	\$ 5,228,902

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

Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 888	\$ 530	37%
16 Office of Management and Budget	2,431	-	2,431	1,396	1,035	43%
18 Planning Board	-	-	-	1,010	(1,010)	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	1,544	-	1,544	485	1,059	69%
24 Puerto Rico Department of Treasury	86,395	-	86,395	50,933	35,463	41%
28 State Elections Commission	2,838	-	2,838	1,732	1,106	39%
30 Human Resources Management & Transformation	1,542	-	1,542	685	856	56%
31 General Services Administration	2,113	-	2,113	1,007	1,106	52%
34 Commission of Investigation, Processing and Appeals	44	-	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	13,427	-	13,427	10,097	3,331	25%
40 Puerto Rico Police Bureau	90,864	-	90,864	77,246	13,618	15%
41 Special Investigations Bureau	-	-	-	5	(5)	
42 Puerto Rico Fire Department Bureau	1,416	-	1,416	10	1,405	99%
43 Puerto Rico National Guard	1,620	-	1,620	952	668	41%
45 Department of Public Safety	13,056	-	13,056	13,515	(459)	-4%
49 Department of Transportation and Public Works	16,163	-	16,163	4,659	11,504	71%
50 Department of Natural and Environmental Resources	12,915	-	12,915	5,795	7,120	55%
55 Puerto Rico Department of Agriculture	3,509	-	3,509	1,668	1,841	52%
60 Office of the Citizen's Ombudsman	314	-	314	220	94	30%
62 Cooperative Development Commission of Puerto Rico	232	-	232	173	58	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	29,680	-	29,680	5,236	24,444	82%
68 Puerto Rico Labor Relations Board	131	-	131	87	44	33%
69 Puerto Rico Department of Consumer Affairs	1,307	-	1,307	914	393	30%
71 Department of Health	58,369	-	58,369	20,022	38,347	66%
78 Department of Housing	3,389	-	3,389	2,118	1,271	37%
81 Department of Education	249,314	-	249,314	101,105	148,209	59%
87 Department of Recreation and Sports	4,854	-	4,854	1,870	2,984	61%
95 Mental Health and Drug Addiction Services Administration	13,072	-	13,072	7,313	5,759	44%
96 Office of the Women's Advocate	606	-	606	206	400	66%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	358	-	358	79	279	78%
123 Family and Children Administration	18,691	-	18,691	16,882	1,809	10%
124 Child Support Administration (ASUME)	2,143	-	2,143	783	1,359	63%
126 Vocational Rehabilitation Administration	2,438	-	2,438	809	1,629	67%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,896	3,564	42%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	40,472	-	40,472	24,232	16,240	40%
139 Parole Board	285	-	285	187	98	34%
143 Office of Protection and Defense for People with Disabilities	99	-	99	9	90	91%
152 Elderly and Retired People Advocate Office	319	-	319	116	203	64%
153 Office for People with Disabilities	248	-	248	166	82	33%
155 State Historic Preservation Office of Puerto Rico	376	-	376	94	282	75%
221 Medical Emergency Corps Bureau	723	-	723	-	723	100%
231 Office for the Patient's Advocate	172	-	172	91	81	47%
241 Administration for Integral Development of Childhood	1,100	-	1,100	398	702	64%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	233	-	233	181	52	22%
281 Office of the Election Comptroller	356	-	356	292	64	18%
Total - Entities Operating in PRIFAS 7.5	\$ 693,339	\$ -	\$ 693,339	\$ 363,188	\$ 330,151	48%

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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	\$ 42,520	\$ -	\$ 42,520	\$ 51,145	\$ (8,625)	-20%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	5,608	1,541	22%
90 Medical Services Administration of Puerto Rico	20,701	-	20,701	14,173	6,527	32%
119 Department of Economic Development & Commerce	9,611	-	9,611	3,297	6,314	66%
162 Public Building Authority	14,677	-	14,677	7,582	7,095	48%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	7,019	-	7,019	1,889	5,131	73%
180 Tourism Company	14,008	-	14,008	42,765	(28,756)	-205%
187 Puerto Rico Health Insurance Administration	105,047	-	105,047	77,660	27,387	26%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,651	637	9%
235 Puerto Rico Housing Finance Corporation	9,016	-	9,016	1,178	7,837	87%
277 Agricultural Enterprises Development Administration	13,338	-	13,338	13,779	(441)	-3%
285 Puerto Rico Integrated Transit Authority	9,860	-	9,860	8,468	1,392	14%
295 Fiscal Agency & Financial Advisory Authority	3,917	-	3,917	1,602	2,315	59%
303 Convention Center of District Authority	6,059	-	6,059	6,642	(583)	-10%
Total - Core Component Units	\$ 270,209	\$ -	\$ 270,209	\$ 242,438	\$ 27,771	10%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 163	\$ -	\$ 163	\$ 114	\$ 49	30%
22 Office of The Commissioner of Insurance	1,038	-	1,038	480	558	54%
29 Puerto Rico Federal Affairs Administration	267	-	267	153	114	43%
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	593	699	54%
82 Institute of Puerto Rican Culture	1,651	-	1,651	675	975	59%
105 Industrial Commission	1,989	-	1,989	1,235	754	38%
109 Puerto Rico School of Plastic Arts	489	-	489	258	231	47%
121 Government Board of the 911 Service	1,926	-	1,926	578	1,348	70%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	281	429	60%
161 Puerto Rico Infrastructure Financing Authority	320	-	320	177	143	45%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Península de Cantera"	74	-	74	70	4	6%
177 Land Administration of Puerto Rico	1,188	-	1,188	438	750	63%
186 Culebra Conservation and Development Authority	53	-	53	55	(3)	-5%
189 Institute of Forensic Science	2,177	-	2,177	1,615	562	26%
191 Musical Arts Corporation	891	-	891	733	158	18%
192 Fine Arts Center Corporation	610	-	610	445	165	27%
195 Economic Development Bank of PR	1,330	-	1,330	532	798	60%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	10	2	14%
198 Agricultural Insurance Corporation	328	-	328	734	(406)	-124%
215 Puerto Rico Conservatory of Music Corporation	1,136	-	1,136	718	418	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	137	1,043	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	7	9%
264 Corporation for the "Caño Martín Peña" Enlace Project	932	-	932	218	714	77%
265 Roosevelt Roads	87	-	87	129	(42)	-48%
271 Puerto Rico Technology and Innovation Services	8,511	-	8,511	330	8,181	96%
276 Puerto Rico Public Private Partnership Authority	2,285	-	2,285	242	2,043	89%
286 Authority of the Port of Ponce	243	-	243	269	(26)	-11%
288 University of Puerto Rico Comprehensive Cancer Center	6,426	-	6,426	3,301	3,126	49%
293 Center for Diabetes Research, Education, and Medical Services	93	-	93	79	14	15%
298 Public Service Regulatory Board	3,387	-	3,387	1,284	2,103	62%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,790	-	41,790	1,288	40,502	97%
312 Retirement Board of the Government of Puerto Rico	4,693	-	4,693	1,871	2,822	60%
329 Office of Socioeconomic Development	420	-	420	160	260	62%
Total - Secondary Component Units	\$ 124,172	\$ -	\$ 124,172	\$ 19,944	\$ 104,228	84%

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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 %
\$ 63,436	\$ -	\$ 63,436	\$ -	\$ 63,436	100%
192,750	-	192,750	149,656	43,093	22%
\$ 256,185	\$ -	\$ 256,185	\$ 149,656	\$ 106,529	42%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

113 CRIM

166 Industrial Development Company

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

209 Contributions to Political Parties

208 Contributions to the Municipalities

212 COSSEC

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,681	\$ -	\$ 4,681	\$ 4,502	\$ 178	4%
35,146	-	35,146	6,101	29,045	83%
11,426	-	11,426	9,251	2,175	19%
1,921	-	1,921	225	1,695	88%
-	-	-	-	-	-
-	-	-	-	-	-
46,742	-	46,742	44,404	2,337	5%
845	-	845	794	51	6%
332	-	332	315	17	5%
-	-	-	-	-	-
4,323	-	4,323	-	4,323	100%
-	-	-	-	-	-
4,306	-	4,306	1,622	2,684	62%
254	-	254	241	13	5%
1,663	-	1,663	1,583	80	5%
-	-	-	-	-	-
4,944	-	4,944	4,696	247	5%
\$ 116,582	\$ -	\$ 116,582	\$ 73,736	\$ 42,846	37%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 693,339	\$ -	\$ 693,339	\$ 363,188	\$ 330,151	48%
270,209	-	270,209	242,438	27,771	10%
124,172	-	124,172	19,944	104,228	84%
256,185	-	256,185	149,656	106,529	42%
116,582	-	116,582	73,736	42,846	37%
\$ 1,460,487	\$ -	\$ 1,460,487	\$ 848,963	\$ 611,524	42%

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
Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 888	\$ 530	37%
16 Office of Management and Budget	2,324	-	2,324	1,396	928	40%
18 Planning Board	-	-	-	1,010	(1,010)	
21 Emergency and Disaster Management Bureau	-	-	-	-	-	
23 Puerto Rico Department of State	1,134	-	1,134	485	649	57%
24 Puerto Rico Department of Treasury	16,904	-	16,904	3,495	13,409	79%
28 State Elections Commission	2,838	-	2,838	1,732	1,106	39%
30 Human Resources Management & Transformation	1,395	-	1,395	653	742	53%
31 General Services Administration	1,625	-	1,625	940	686	42%
34 Commission of Investigation, Processing and Appeals	44	-	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	12,842	-	12,842	10,089	2,753	21%
40 Puerto Rico Police Bureau	89,259	-	89,259	77,246	12,013	13%
41 Special Investigations Bureau	-	-	-	5	(5)	
42 Puerto Rico Fire Department Bureau	-	-	-	10	(10)	
43 Puerto Rico National Guard	1,620	-	1,620	952	668	41%
45 Department of Public Safety	13,037	-	13,037	13,369	(332)	-3%
49 Department of Transportation and Public Works	4,620	-	4,620	3,262	1,358	29%
50 Department of Natural and Environmental Resources	8,880	-	8,880	5,364	3,517	40%
55 Puerto Rico Department of Agriculture	3,205	-	3,205	1,585	1,620	51%
60 Office of the Citizen's Ombudsman	314	-	314	220	94	30%
62 Cooperative Development Commission of Puerto Rico	232	-	232	173	58	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	3,015	-	3,015	3,740	(725)	-24%
68 Puerto Rico Labor Relations Board	89	-	89	87	2	2%
69 Puerto Rico Department of Consumer Affairs	1,128	-	1,128	888	240	21%
71 Department of Health	42,856	-	42,856	18,240	24,616	57%
78 Department of Housing	2,258	-	2,258	2,118	140	6%
81 Department of Education	248,445	-	248,445	101,033	147,412	59%
87 Department of Recreation and Sports	2,959	-	2,959	1,870	1,089	37%
95 Mental Health and Drug Addiction Services Administration	12,501	-	12,501	7,313	5,188	41%
96 Office of the Women's Advocate	606	-	606	206	400	66%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	358	-	358	79	279	78%
123 Family and Children Administration	18,691	-	18,691	16,882	1,809	10%
124 Child Support Administration (ASUME)	2,143	-	2,143	783	1,359	63%
126 Vocational Rehabilitation Administration	2,365	-	2,365	809	1,556	66%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,896	3,564	42%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	38,436	-	38,436	24,232	14,203	37%
139 Parole Board	285	-	285	187	98	34%
143 Office of Protection and Defense for People with Disabilities	99	-	99	9	90	91%
152 Elderly and Retired People Advocate Office	319	-	319	116	203	64%
153 Office for People with Disabilities	248	-	248	166	82	33%
155 State Historic Preservation Office of Puerto Rico	271	-	271	94	177	65%
221 Medical Emergency Corps Bureau	-	-	-	-	-	
231 Office for the Patient's Advocate	172	-	172	91	81	47%
241 Administration for Integral Development of Childhood	1,100	-	1,100	398	702	64%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	233	-	233	181	52	22%
281 Office of the Election Comptroller	356	-	356	292	64	18%
Total - Entities Operating in PRIFAS 7.5	\$ 553,353	\$ -	\$ 553,353	\$ 310,211	\$ 243,142	44%

Puerto Rico Department of Treasury
FY27 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Jul 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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,556	-	8,556	6,042	2,513	29%
119 Department of Economic Development & Commerce	3,443	-	3,443	1,523	1,920	56%
162 Public Building Authority	2,023	-	2,023	-	2,023	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	85,859	-	85,859	57,290	28,569	33%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-	
235 Puerto Rico Housing Finance Corporation	451	-	451	144	307	68%
277 Agricultural Enterprises Development Administration	5,930	-	5,930	11,744	(5,814)	-98%
285 Puerto Rico Integrated Transit Authority	6,434	-	6,434	5,744	689	11%
295 Fiscal Agency & Financial Advisory Authority	2,608	-	2,608	1,602	1,006	39%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 115,303	\$ -	\$ 115,303	\$ 84,089	\$ 31,214	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	267	-	267	153	114	43%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,534	-	1,534	670	864	56%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	281	-	281	203	77	28%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	-	200	176	24	12%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	52	-	52	56	(4)	-8%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	25	-	25	10	15	59%
189 Institute of Forensic Science	2,127	-	2,127	1,615	511	24%
191 Musical Arts Corporation	718	-	718	721	(4)	-1%
192 Fine Arts Center Corporation	371	-	371	343	29	8%
195 Economic Development Bank of PR	-	-	-	394	(394)	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	10	(10)	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	744	-	744	576	168	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	7	9%
264 Corporation for the "Caño Martín Peña" Enlace Project	932	-	932	218	714	77%
265 Roosevelt Roads	-	-	-	86	(86)	
271 Puerto Rico Technology and Innovation Services	7,672	-	7,672	330	7,341	96%
276 Puerto Rico Public Private Partnership Authority	2,285	-	2,285	242	2,043	89%
286 Authority of the Port of Ponce	55	-	55	30	24	44%
288 University of Puerto Rico Comprehensive Cancer Center	1,427	-	1,427	1,095	332	23%
293 Center for Diabetes Research, Education, and Medical Services	68	-	68	54	14	21%
298 Public Service Regulatory Board	682	-	682	784	(102)	-15%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	185	-	185	139	46	25%
312 Retirement Board of the Government of Puerto Rico	4,405	-	4,405	1,871	2,535	58%
329 Office of Socioeconomic Development	420	-	420	160	260	62%
Total - Secondary Component Units	\$ 24,527	\$ -	\$ 24,527	\$ 10,008	\$ 14,518	59%

Puerto Rico Department of Treasury
FY27 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Jul 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 %
\$ 63,436	\$ -	\$ 63,436	\$ -	\$ 63,436	100%
134,149	-	134,149	125,773	8,376	6%
\$ 197,585	\$ -	\$ 197,585	\$ 125,773	\$ 71,812	36%

Out of Scope Entities

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

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 4,681	\$ -	\$ 4,681	\$ 4,502	\$ 178	4%
33,548	-	33,548	6,101	27,447	82%
11,426	-	11,426	9,251	2,175	19%
486	-	486	225	261	54%
-	-	-	-	-	-
-	-	-	-	-	-
46,742	-	46,742	44,404	2,337	5%
845	-	845	794	51	6%
332	-	332	315	17	5%
-	-	-	-	-	-
4,323	-	4,323	-	4,323	100%
-	-	-	-	-	-
4,306	-	4,306	1,622	2,684	62%
254	-	254	241	13	5%
1,663	-	1,663	1,583	80	5%
-	-	-	-	-	-
4,944	-	4,944	4,696	247	5%
\$ 113,549	\$ -	\$ 113,549	\$ 73,736	\$ 39,813	35%

Recap

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

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 553,353	\$ -	\$ 553,353	\$ 310,211	\$ 243,142	44%
115,303	-	115,303	84,089	31,214	27%
24,527	-	24,527	10,008	14,518	59%
197,585	-	197,585	125,773	71,812	36%
113,549	-	113,549	73,736	39,813	35%
\$ 1,004,316	\$ -	\$ 1,004,316	\$ 603,817	\$ 400,499	40%

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

Jul FY27 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	108	-	108	-	108	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	411	-	411	-	411	100%
24 Puerto Rico Department of Treasury	69,491	-	69,491	47,437	22,054	32%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	147	-	147	33	114	78%
31 General Services Administration	488	-	488	67	420	86%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	585	-	585	7	578	99%
40 Puerto Rico Police Bureau	1,606	-	1,606	-	1,606	100%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,416	-	1,416	-	1,416	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	146	(126)	-654%
49 Department of Transportation and Public Works	11,544	-	11,544	1,397	10,147	88%
50 Department of Natural and Environmental Resources	4,035	-	4,035	431	3,604	89%
55 Puerto Rico Department of Agriculture	304	-	304	83	221	73%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	26,665	-	26,665	1,496	25,169	94%
68 Puerto Rico Labor Relations Board	42	-	42	-	42	100%
69 Puerto Rico Department of Consumer Affairs	180	-	180	26	153	85%
71 Department of Health	15,513	-	15,513	1,782	13,731	89%
78 Department of Housing	1,131	-	1,131	-	1,131	100%
81 Department of Education	869	-	869	71	797	92%
87 Department of Recreation and Sports	1,896	-	1,896	-	1,896	100%
95 Mental Health and Drug Addiction Services Administration	571	-	571	-	571	100%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	73	-	73	-	73	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	2,037	-	2,037	-	2,037	100%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	105	-	105	-	105	100%
221 Medical Emergency Corps Bureau	723	-	723	-	723	100%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 139,986	\$ -	\$ 139,986	\$ 52,977	\$ 87,008	62%

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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	\$ 42,520	\$ -	\$ 42,520	\$ 51,145	\$ (8,625)	-20%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	5,608	1,541	22%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	8,131	4,014	33%
119 Department of Economic Development & Commerce	6,167	-	6,167	1,774	4,393	71%
162 Public Building Authority	12,654	-	12,654	7,582	5,072	40%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	7,019	-	7,019	1,889	5,131	73%
180 Tourism Company	14,008	-	14,008	42,765	(28,756)	-205%
187 Puerto Rico Health Insurance Administration	19,187	-	19,187	20,370	(1,183)	-6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,651	637	9%
235 Puerto Rico Housing Finance Corporation	8,565	-	8,565	1,034	7,531	88%
277 Agricultural Enterprises Development Administration	7,408	-	7,408	2,035	5,373	73%
285 Puerto Rico Integrated Transit Authority	3,426	-	3,426	2,724	702	20%
295 Fiscal Agency & Financial Advisory Authority	1,309	-	1,309	-	1,309	100%
303 Convention Center of District Authority	6,059	-	6,059	6,642	(583)	-10%
Total - Core Component Units	\$ 154,906	\$ -	\$ 154,906	\$ 158,349	\$ (3,443)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 163	\$ -	\$ 163	\$ 114	\$ 49	30%
22 Office of The Commissioner of Insurance	1,038	-	1,038	480	558	54%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	593	699	54%
82 Institute of Puerto Rican Culture	116	-	116	5	111	96%
105 Industrial Commission	1,989	-	1,989	1,235	754	38%
109 Puerto Rico School of Plastic Arts	209	-	209	55	154	74%
121 Government Board of the 911 Service	1,926	-	1,926	578	1,348	70%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	281	429	60%
161 Puerto Rico Infrastructure Financing Authority	120	-	120	1	119	99%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Península de Cantera"	23	-	23	14	9	38%
177 Land Administration of Puerto Rico	1,188	-	1,188	438	750	63%
186 Culebra Conservation and Development Authority	27	-	27	45	(18)	-64%
189 Institute of Forensic Science	50	-	50	-	50	100%
191 Musical Arts Corporation	174	-	174	12	162	93%
192 Fine Arts Center Corporation	238	-	238	102	136	57%
195 Economic Development Bank of PR	1,330	-	1,330	138	1,192	90%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	328	-	328	734	(406)	-124%
215 Puerto Rico Conservatory of Music Corporation	392	-	392	142	250	64%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	137	1,043	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	87	-	87	43	44	51%
271 Puerto Rico Technology and Innovation Services	840	-	840	-	840	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	188	-	188	239	(51)	-27%
288 University of Puerto Rico Comprehensive Cancer Center	4,999	-	4,999	2,206	2,794	56%
293 Center for Diabetes Research, Education, and Medical Services	25	-	25	25	-	0%
298 Public Service Regulatory Board	2,705	-	2,705	500	2,205	82%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,605	-	41,605	1,149	40,456	97%
312 Retirement Board of the Government of Puerto Rico	287	-	287	-	287	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 99,645	\$ -	\$ 99,645	\$ 9,936	\$ 89,709	90%

Puerto Rico Department of Treasury

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

By Agency¹

Jul 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 %
\$ -	\$ -	\$ -	\$ -	\$ -	
58,601	-	58,601	23,883	34,717	59%
\$ 58,601	\$ -	\$ 58,601	\$ 23,883	\$ 34,717	59%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

113 CRIM

166 Industrial Development Company

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

209 Contributions to Political Parties

208 Contributions to the Municipalities

212 COSSEC

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
1,599	-	1,599	-	1,599	100%
-	-	-	-	-	
1,435	-	1,435	-	1,435	100%
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
\$ 3,033	\$ -	\$ 3,033	\$ -	\$ 3,033	100%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 139,986	\$ -	\$ 139,986	\$ 52,977	\$ 87,008	62%
154,906	-	154,906	158,349	(3,443)	-2%
99,645	-	99,645	9,936	89,709	90%
58,601	-	58,601	23,883	34,717	59%
3,033	-	3,033	-	3,033	100%
\$ 456,171	\$ -	\$ 456,171	\$ 245,146	\$ 211,025	46%

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: July-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 888	\$ 530	37%
16 Office of Management and Budget	2,431	-	2,431	1,396	1,035	43%
18 Planning Board	-	-	-	1,010	(1,010)	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	1,544	-	1,544	485	1,059	69%
24 Puerto Rico Department of Treasury	86,395	-	86,395	50,933	35,463	41%
28 State Elections Commission	2,838	-	2,838	1,732	1,106	39%
30 Human Resources Management & Transformation	1,542	-	1,542	685	856	56%
31 General Services Administration	2,113	-	2,113	1,007	1,106	52%
34 Commission of Investigation, Processing and Appeals	44	-	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	13,427	-	13,427	10,097	3,331	25%
40 Puerto Rico Police Bureau	90,864	-	90,864	77,246	13,618	15%
41 Special Investigations Bureau	-	-	-	5	(5)	
42 Puerto Rico Fire Department Bureau	1,416	-	1,416	10	1,405	99%
43 Puerto Rico National Guard	1,620	-	1,620	952	668	41%
45 Department of Public Safety	13,056	-	13,056	13,515	(459)	-4%
49 Department of Transportation and Public Works	16,163	-	16,163	4,659	11,504	71%
50 Department of Natural and Environmental Resources	12,915	-	12,915	5,795	7,120	55%
55 Puerto Rico Department of Agriculture	3,509	-	3,509	1,668	1,841	52%
60 Office of the Citizen's Ombudsman	314	-	314	220	94	30%
62 Cooperative Development Commission of Puerto Rico	232	-	232	173	58	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	29,680	-	29,680	5,236	24,444	82%
68 Puerto Rico Labor Relations Board	131	-	131	87	44	33%
69 Puerto Rico Department of Consumer Affairs	1,307	-	1,307	914	393	30%
71 Department of Health	58,369	-	58,369	20,022	38,347	66%
78 Department of Housing	3,389	-	3,389	2,118	1,271	37%
81 Department of Education	249,314	-	249,314	101,105	148,209	59%
87 Department of Recreation and Sports	4,854	-	4,854	1,870	2,984	61%
95 Mental Health and Drug Addiction Services Administration	13,072	-	13,072	7,313	5,759	44%
96 Office of the Women's Advocate	606	-	606	206	400	66%
94 Employees Association of the Commonwealth	-	-	-	-	-	
122 Secretariat of the Department of the Family	4,203	-	4,203	2,562	1,641	39%
123 Family and Children Administration	18,691	-	18,691	16,882	1,809	10%
124 Child Support Administration (ASUME)	2,143	-	2,143	783	1,359	63%
126 Vocational Rehabilitation Administration	2,438	-	2,438	809	1,629	67%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,896	3,564	42%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	40,472	-	40,472	24,232	16,240	40%
139 Parole Board	285	-	285	187	98	34%
143 Office of Protection and Defense for People with Disabilities	99	-	99	9	90	91%
152 Elderly and Retired People Advocate Office	319	-	319	116	203	64%
153 Office for People with Disabilities	248	-	248	166	82	33%
155 State Historic Preservation Office of Puerto Rico	376	-	376	94	282	75%
221 Medical Emergency Corps Bureau	723	-	723	-	723	100%
231 Office for the Patient's Advocate	172	-	172	91	81	47%
241 Administration for Integral Development of Childhood	1,100	-	1,100	398	702	64%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	233	-	233	181	52	22%
281 Office of the Election Comptroller	356	-	356	292	64	18%
Total - Entities Operating in PRIFAS 7.5	\$ 693,339	\$ -	\$ 693,339	\$ 363,188	\$ 330,151	48%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: July-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	\$ 51,145	\$ (8,625)	-20%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	5,608	1,541	22%
90 Medical Services Administration of Puerto Rico	20,701	-	20,701	14,173	6,527	32%
119 Department of Economic Development & Commerce	9,611	-	9,611	3,297	6,314	66%
162 Public Building Authority	14,677	-	14,677	7,582	7,095	48%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	7,019	-	7,019	1,889	5,131	73%
180 Tourism Company	14,008	-	14,008	42,765	(28,756)	-205%
187 Puerto Rico Health Insurance Administration	105,047	-	105,047	77,660	27,387	26%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,651	637	9%
235 Puerto Rico Housing Finance Corporation	9,016	-	9,016	1,178	7,837	87%
277 Agricultural Enterprises Development Administration	13,338	-	13,338	13,779	(441)	-3%
285 Puerto Rico Integrated Transit Authority	9,860	-	9,860	8,468	1,392	14%
295 Fiscal Agency & Financial Advisory Authority	3,917	-	3,917	1,602	2,315	59%
303 Convention Center of District Authority	6,059	-	6,059	6,642	(583)	-10%
Total - Core Component Units	\$ 270,209	\$ -	\$ 270,209	\$ 242,438	\$ 27,771	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	\$ 114	\$ 49	30%
22 Office of The Commissioner of Insurance	1,038	-	1,038	480	558	54%
29 Puerto Rico Federal Affairs Administration	267	-	267	153	114	43%
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	593	699	54%
82 Institute of Puerto Rican Culture	1,651	-	1,651	675	975	59%
105 Industrial Commission	1,989	-	1,989	1,235	754	38%
109 Puerto Rico School of Plastic Arts	489	-	489	258	231	47%
121 Government Board of the 911 Service	1,926	-	1,926	578	1,348	70%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	281	429	60%
161 Puerto Rico Infrastructure Financing Authority	320	-	320	177	143	45%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Península de Cantera"	74	-	74	70	4	6%
177 Land Administration of Puerto Rico	1,188	-	1,188	438	750	63%
186 Culebra Conservation and Development Authority	53	-	53	55	(3)	-5%
189 Institute of Forensic Science	2,177	-	2,177	1,615	562	26%
191 Musical Arts Corporation	891	-	891	733	158	18%
192 Fine Arts Center Corporation	610	-	610	445	165	27%
195 Economic Development Bank of PR	1,330	-	1,330	532	798	60%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	10	2	14%
198 Agricultural Insurance Corporation	328	-	328	734	(406)	-124%
215 Puerto Rico Conservatory of Music Corporation	1,136	-	1,136	718	418	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	137	1,043	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	7	9%
264 Corporation for the "Caño Martín Peña" Enlace Project	932	-	932	218	714	77%
265 Roosevelt Roads	87	-	87	129	(42)	-48%
271 Puerto Rico Technology and Innovation Services	8,511	-	8,511	330	8,181	96%
276 Puerto Rico Public Private Partnership Authority	2,285	-	2,285	242	2,043	89%
286 Authority of the Port of Ponce	243	-	243	269	(26)	-11%
288 University of Puerto Rico Comprehensive Cancer Center	6,426	-	6,426	3,301	3,126	49%
293 Center for Diabetes Research, Education, and Medical Services	93	-	93	79	14	15%
298 Public Service Regulatory Board	3,387	-	3,387	1,284	2,103	62%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,790	-	41,790	1,288	40,502	97%
312 Retirement Board of the Government of Puerto Rico	4,693	-	4,693	1,871	2,822	60%
329 Office of Socioeconomic Development	420	-	420	160	260	62%
Total - Secondary Component Units	\$ 124,172	\$ -	\$ 124,172	\$ 19,944	\$ 104,228	84%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: July-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	\$ -	\$ 63,436	\$ -	\$ 63,436	100%
25 Custody of the Department of the Treasury	192,750	-	192,750	149,656	43,093	22%
Total - OMB and Hacienda Custodies	\$ 256,185	\$ -	\$ 256,185	\$ 149,656	\$ 106,529	42%

	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	\$ 4,502	\$ 178	4%
10 The General Court of Justice	35,146	-	35,146	6,101	29,045	83%
100 Legislative Assembly of the Commonwealth	11,426	-	11,426	9,251	2,175	19%
106 Public Housing Administration	1,921	-	1,921	225	1,695	88%
113 CRIM						
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193 Office of Government Ethics	845	-	845	794	51	6%
200 Special Independent Prosecutor's Panel	332	-	332	315	17	5%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	4,323	-	4,323	-	4,323	100%
212 COSSEC						
220 Correctional Health	4,306	-	4,306	1,622	2,684	62%
268 Puerto Rico Institute of Statistics	254	-	254	241	13	5%
272 Office of the Inspector General	1,663	-	1,663	1,583	80	5%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
Total - Out of Scope Entities	\$ 116,582	\$ -	\$ 116,582	\$ 73,736	\$ 42,846	37%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 693,339	\$ -	\$ 693,339	\$ 363,188	\$ 330,151	48%
Core Component Units	270,209	-	270,209	242,438	27,771	10%
Secondary Component Units	124,172	-	124,172	19,944	104,228	84%
OMB and Hacienda Custodies	256,185	-	256,185	149,656	106,529	42%
Out of Scope Entities	116,582	-	116,582	73,736	42,846	37%
Total	\$ 1,460,487	\$ -	\$ 1,460,487	\$ 848,963	\$ 611,524	42%

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: July-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,418	\$ -	\$ 1,418	\$ 888	\$ 530	37%
16 Office of Management and Budget	2,324	-	2,324	1,396	928	40%
18 Planning Board	-	-	-	1,010	(1,010)	
21 Emergency and Disaster Management Bureau	-	-	-	-	-	
23 Puerto Rico Department of State	1,134	-	1,134	485	649	57%
24 Puerto Rico Department of Treasury	16,904	-	16,904	3,495	13,409	79%
28 State Elections Commission	2,838	-	2,838	1,732	1,106	39%
30 Human Resources Management & Transformation	1,395	-	1,395	653	742	53%
31 General Services Administration	1,625	-	1,625	940	686	42%
34 Commission of Investigation, Processing and Appeals	44	-	44	32	12	27%
37 Civil Rights Commission	70	-	70	32	37	54%
38 Puerto Rico Department of Justice	12,842	-	12,842	10,089	2,753	21%
40 Puerto Rico Police Bureau	89,259	-	89,259	77,246	12,013	13%
41 Special Investigations Bureau	-	-	-	5	(5)	
42 Puerto Rico Fire Department Bureau	-	-	-	10	(10)	
43 Puerto Rico National Guard	1,620	-	1,620	952	668	41%
45 Department of Public Safety	13,037	-	13,037	13,369	(332)	-3%
49 Department of Transportation and Public Works	4,620	-	4,620	3,262	1,358	29%
50 Department of Natural and Environmental Resources	8,880	-	8,880	5,364	3,517	40%
55 Puerto Rico Department of Agriculture	3,205	-	3,205	1,585	1,620	51%
60 Office of the Citizen's Ombudsman	314	-	314	220	94	30%
62 Cooperative Development Commission of Puerto Rico	232	-	232	173	58	25%
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	3,015	-	3,015	3,740	(725)	-24%
68 Puerto Rico Labor Relations Board	89	-	89	87	2	2%
69 Puerto Rico Department of Consumer Affairs	1,128	-	1,128	888	240	21%
71 Department of Health	42,856	-	42,856	18,240	24,616	57%
78 Department of Housing	2,258	-	2,258	2,118	140	6%
81 Department of Education	248,445	-	248,445	101,033	147,412	59%
87 Department of Recreation and Sports	2,959	-	2,959	1,870	1,089	37%
95 Mental Health and Drug Addiction Services Administration	12,501	-	12,501	7,313	5,188	41%
96 Office of the Women's Advocate	606	-	606	206	400	66%
94 Employees Association of the Commonwealth	-	-	-	-	-	
122 Secretariat of the Department of the Family	4,203	-	4,203	2,562	1,641	39%
123 Family and Children Administration	18,691	-	18,691	16,882	1,809	10%
124 Child Support Administration (ASUME)	2,143	-	2,143	783	1,359	63%
126 Vocational Rehabilitation Administration	2,365	-	2,365	809	1,556	66%
127 Administration for Socioeconomic Development of the Family	8,460	-	8,460	4,896	3,564	42%
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	38,436	-	38,436	24,232	14,203	37%
139 Parole Board	285	-	285	187	98	34%
143 Office of Protection and Defense for People with Disabilities	99	-	99	9	90	91%
152 Elderly and Retired People Advocate Office	319	-	319	116	203	64%
153 Office for People with Disabilities	248	-	248	166	82	33%
155 State Historic Preservation Office of Puerto Rico	271	-	271	94	177	65%
221 Medical Emergency Corps Bureau	-	-	-	-	-	
231 Office for the Patient's Advocate	172	-	172	91	81	47%
241 Administration for Integral Development of Childhood	1,100	-	1,100	398	702	64%
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	233	-	233	181	52	22%
281 Office of the Election Comptroller	356	-	356	292	64	18%
Total - Entities Operating in PRIFAS 7.5	\$ 553,353	\$ -	\$ 553,353	\$ 310,211	\$ 243,142	44%

Puerto Rico Department of Treasury
FY27 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: July-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	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,556	-	8,556	6,042	2,513	29%
119 Department of Economic Development & Commerce	3,443	-	3,443	1,523	1,920	56%
162 Public Building Authority	2,023	-	2,023	-	2,023	100%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	85,859	-	85,859	57,290	28,569	33%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	-	
235 Puerto Rico Housing Finance Corporation	451	-	451	144	307	68%
277 Agricultural Enterprises Development Administration	5,930	-	5,930	11,744	(5,814)	-98%
285 Puerto Rico Integrated Transit Authority	6,434	-	6,434	5,744	689	11%
295 Fiscal Agency & Financial Advisory Authority	2,608	-	2,608	1,602	1,006	39%
303 Convention Center of District Authority	-	-	-	-	-	
Total - Core Component Units	\$ 115,303	\$ -	\$ 115,303	\$ 84,089	\$ 31,214	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	267	-	267	153	114	43%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,534	-	1,534	670	864	56%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	281	-	281	203	77	28%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	-	200	176	24	12%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	52	-	52	56	(4)	-8%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	25	-	25	10	15	59%
189 Institute of Forensic Science	2,127	-	2,127	1,615	511	24%
191 Musical Arts Corporation	718	-	718	721	(4)	-1%
192 Fine Arts Center Corporation	371	-	371	343	29	8%
195 Economic Development Bank of PR	-	-	-	394	(394)	
196 Puerto Rico Public Broadcasting Corporation	-	-	-	10	(10)	
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	744	-	744	576	168	23%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	71	7	9%
264 Corporation for the "Caño Martín Peña" Enlace Project	932	-	932	218	714	77%
265 Roosevelt Roads	-	-	-	86	(86)	
271 Puerto Rico Technology and Innovation Services	7,672	-	7,672	330	7,341	96%
276 Puerto Rico Public Private Partnership Authority	2,285	-	2,285	242	2,043	89%
286 Authority of the Port of Ponce	55	-	55	30	24	44%
288 University of Puerto Rico Comprehensive Cancer Center	1,427	-	1,427	1,095	332	23%
293 Center for Diabetes Research, Education, and Medical Services	68	-	68	54	14	21%
298 Public Service Regulatory Board	682	-	682	784	(102)	-15%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	185	-	185	139	46	25%
312 Retirement Board of the Government of Puerto Rico	4,405	-	4,405	1,871	2,535	58%
329 Office of Socioeconomic Development	420	-	420	160	260	62%
Total - Secondary Component Units	\$ 24,527	\$ -	\$ 24,527	\$ 10,008	\$ 14,518	59%

Puerto Rico Department of Treasury
FY27 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: July-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	\$ -	\$ 63,436	\$ -	\$ 63,436	100%
25 Custody of the Department of the Treasury	134,149	-	134,149	125,773	8,376	6%
Total - OMB and Hacienda Custodies	\$ 197,585	\$ -	\$ 197,585	\$ 125,773	\$ 71,812	36%
	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	\$ 4,502	\$ 178	4%
10 The General Court of Justice	33548	0	33548	6101	27447	1
100 Legislative Assembly of the Commonwealth	11426	0	11426	9251	2175	0
106 Public Housing Administration	486	0	486	225	261	1
113 CRIM						
166 Industrial Development Company	0	0	0	0	0	
176 University of Puerto Rico	46742	0	46742	44404	2337	0
193 Office of Government Ethics	845	0	845	794	51	0
200 Special Independent Prosecutor's Panel	332	0	332	315	17	0
209 Contributions to Political Parties	0	0	0	0	0	
208 Contributions to the Municipalities	4323	0	4323	0	4323	1
212 COSSEC						
220 Correctional Health	4306	0	4306	1622	2684	1
268 Puerto Rico Institute of Statistics	254	0	254	241	13	0
272 Office of the Inspector General	1663	0	1663	1583	80	0
289 Energy Commission	0	0	0	0	0	
297 Financial Oversight and Management Board for Puerto Rico	4944	0	4944	4696	247	0
Total - Out of Scope Entities	\$ 113,549	\$ -	\$ 113,549	\$ 73,736	\$ 39,813	35%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 553,353	\$ -	\$ 553,353	\$ 310,211	\$ 243,142	44%
Core Component Units	115,303	-	115,303	84,089	31,214	27%
Secondary Component Units	24,527	-	24,527	10,008	14,518	59%
OMB and Hacienda Custodies	197,585	-	197,585	125,773	71,812	36%
Out of Scope Entities	113,549	-	113,549	73,736	39,813	35%
Total	\$ 1,004,316	\$ -	\$ 1,004,316	\$ 603,817	\$ 400,499	40%

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: July-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	108	-	108	-	108	100%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	411	-	411	-	411	100%
24 Puerto Rico Department of Treasury	69,491	-	69,491	47,437	22,054	32%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	147	-	147	33	114	78%
31 General Services Administration	488	-	488	67	420	86%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	585	-	585	7	578	99%
40 Puerto Rico Police Bureau	1,606	-	1,606	-	1,606	100%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,416	-	1,416	-	1,416	100%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	146	(126)	-654%
49 Department of Transportation and Public Works	11,544	-	11,544	1,397	10,147	88%
50 Department of Natural and Environmental Resources	4,035	-	4,035	431	3,604	89%
55 Puerto Rico Department of Agriculture	304	-	304	83	221	73%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
66 Puerto Rico Highway Authority	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	26,665	-	26,665	1,496	25,169	94%
68 Puerto Rico Labor Relations Board	42	-	42	-	42	100%
69 Puerto Rico Department of Consumer Affairs	180	-	180	26	153	85%
71 Department of Health	15,513	-	15,513	1,782	13,731	89%
78 Department of Housing	1,131	-	1,131	-	1,131	100%
81 Department of Education	869	-	869	71	797	92%
87 Department of Recreation and Sports	1,896	-	1,896	-	1,896	100%
95 Mental Health and Drug Addiction Services Administration	571	-	571	-	571	100%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
122 Secretariat of the Department of the Family	-	-	-	-	-	
123 Family and Children Administration	-	-	-	-	-	
124 Child Support Administration (ASUME)	-	-	-	-	-	
126 Vocational Rehabilitation Administration	73	-	73	-	73	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	2,037	-	2,037	-	2,037	100%
139 Parole Board	-	-	-	-	-	
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-	
152 Elderly and Retired People Advocate Office	-	-	-	-	-	
153 Office for People with Disabilities	-	-	-	-	-	
155 State Historic Preservation Office of Puerto Rico	105	-	105	-	105	100%
221 Medical Emergency Corps Bureau	723	-	723	-	723	100%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 139,986	\$ -	\$ 139,986	\$ 52,977	\$ 87,008	62%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: July-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	\$ 51,145	\$ (8,625)	-20%
79 Automobile Accidents Compensation Administration	7,149	-	7,149	5,608	1,541	22%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	8,131	4,014	33%
119 Department of Economic Development & Commerce	6,167	-	6,167	1,774	4,393	71%
162 Public Building Authority	12,654	-	12,654	7,582	5,072	40%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	7,019	-	7,019	1,889	5,131	73%
180 Tourism Company	14,008	-	14,008	42,765	(28,756)	-205%
187 Puerto Rico Health Insurance Administration	19,187	-	19,187	20,370	(1,183)	-6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	6,651	637	9%
235 Puerto Rico Housing Finance Corporation	8,565	-	8,565	1,034	7,531	88%
277 Agricultural Enterprises Development Administration	7,408	-	7,408	2,035	5,373	73%
285 Puerto Rico Integrated Transit Authority	3,426	-	3,426	2,724	702	20%
295 Fiscal Agency & Financial Advisory Authority	1,309	-	1,309	-	1,309	100%
303 Convention Center of District Authority	6,059	-	6,059	6,642	(583)	-10%
Total - Core Component Units	\$ 154,906	\$ -	\$ 154,906	\$ 158,349	\$ (3,443)	-2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 163	\$ -	\$ 163	\$ 114	\$ 49	30%
22 Office of The Commissioner of Insurance	1,038	-	1,038	480	558	54%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,292	-	1,292	593	699	54%
82 Institute of Puerto Rican Culture	116	-	116	5	111	96%
105 Industrial Commission	1,989	-	1,989	1,235	754	38%
109 Puerto Rico School of Plastic Arts	209	-	209	55	154	74%
121 Government Board of the 911 Service	1,926	-	1,926	578	1,348	70%
138 Institutional Trust of the National Guard of Puerto Rico	710	-	710	281	429	60%
161 Puerto Rico Infrastructure Financing Authority	120	-	120	1	119	99%
165 Land Authority of Puerto Rico	1,085	-	1,085	672	413	38%
167 Integral Development of the "Peninsula de Cantera"	23	-	23	14	9	38%
177 Land Administration of Puerto Rico	1,188	-	1,188	438	750	63%
186 Culebra Conservation and Development Authority	27	-	27	45	(18)	-64%
189 Institute of Forensic Science	50	-	50	-	50	100%
191 Musical Arts Corporation	174	-	174	12	162	93%
192 Fine Arts Center Corporation	238	-	238	102	136	57%
195 Economic Development Bank of PR	1,330	-	1,330	138	1,192	90%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198 Agricultural Insurance Corporation	328	-	328	734	(406)	-124%
215 Puerto Rico Conservatory of Music Corporation	392	-	392	142	250	64%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,180	-	1,180	137	1,043	88%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	87	-	87	43	44	51%
271 Puerto Rico Technology and Innovation Services	840	-	840	-	840	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	188	-	188	239	(51)	-27%
288 University of Puerto Rico Comprehensive Cancer Center	4,999	-	4,999	2,206	2,794	56%
293 Center for Diabetes Research, Education, and Medical Services	25	-	25	25	-	0%
298 Public Service Regulatory Board	2,705	-	2,705	500	2,205	82%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311 Puerto Rico Gaming Commission	41,605	-	41,605	1,149	40,456	97%
312 Retirement Board of the Government of Puerto Rico	287	-	287	-	287	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 99,645	\$ -	\$ 99,645	\$ 9,936	\$ 89,709	90%

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: July-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	23,883	34,717	59%
Total - OMB and Hacienda Custodies	\$ 58,601	\$ -	\$ 58,601	\$ 23,883	\$ 34,717	59%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	-	-	-	-	-	
10 The General Court of Justice	1,598.58	-	1,598.58	-	1,598.58	1.00
100 Legislative Assembly of the Commonwealth	-	-	-	-	-	
106 Public Housing Administration	1,434.75	-	1,434.75	-	1,434.75	1.00
113 CRIM	-	-	-	-	-	
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	-	-	-	-	-	
193 Office of Government Ethics	-	-	-	-	-	
200 Special Independent Prosecutor's Panel	-	-	-	-	-	
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	-	-	-	-	-	
212 COSSEC	-	-	-	-	-	
220 Correctional Health	-	-	-	-	-	
268 Puerto Rico Institute of Statistics	-	-	-	-	-	
272 Office of the Inspector General	-	-	-	-	-	
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	
Total - Out of Scope Entities	\$ 3,033	\$ -	\$ 3,033	\$ -	\$ 3,033	100%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 139,986	\$ -	\$ 139,986	\$ 52,977	\$ 87,008	62%
Core Component Units	154,906	-	154,906	158,349	(3,443)	-2%
Secondary Component Units	99,645	-	99,645	9,936	89,709	90%
OMB and Hacienda Custodies	58,601	-	58,601	23,883	34,717	59%
Out of Scope Entities	3,033	-	3,033	-	3,033	100%
Total	\$ 456,171	\$ -	\$ 456,171	\$ 245,146	\$ 211,025	46%

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 Agency ¹

For the month of: July-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
71 Department of Health	28,667	-	28,667	-	28,667
95 Mental Health and Drug Addiction Services Administration	1,066	-	1,066	-	1,066
124 Child Support Administration (ASUME)	7,650	-	7,650	-	7,650
Total - Entities Operating in PRIFAS 7.5	\$ 37,383	\$ -	\$ 37,383	\$ -	\$ 37,383
Core Component Units					
70 State Insurance Fund Corporation	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
90 Medical Services Administration of Puerto Rico	-	-	-	16	(16)
119 Department of Economic Development & Commerce	8,300	-	8,300	-	8,300
162 Public Building Authority	20,405	-	20,405	-	20,405
Total - Core Component Units	\$ 32,005	\$ -	\$ 32,005	\$ 16	\$ 31,989
Secondary Component Units					
82 Institute of Puerto Rican Culture	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	7,000	-	7,000	-	7,000
288 University of Puerto Rico Comprehensive Cancer Center	700	-	700	-	700
311 Puerto Rico Gaming Commission	2,491	-	2,491	-	2,491
Total - Secondary Component Units	\$ 10,191	\$ -	\$ 10,191	\$ -	\$ 10,191

Puerto Rico Department of Treasury

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

By Agency ¹

For the month of: July-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 57,503	\$ -	\$ 57,503	\$ -	\$ 57,503
Total - OMB and Hacienda Custodies	\$ 57,503	\$ -	\$ 57,503	\$ -	\$ 57,503
	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	\$ -	\$ 4,725
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 37,383	\$ -	\$ 37,383	\$ -	\$ 37,383
Core Component Units	32,005	-	32,005	16	31,989
Secondary Component Units	10,191	-	10,191	-	10,191
OMB and Hacienda Custodies	57,503	-	57,503	-	57,503
Out of Scope Entities	4,725	-	4,725	-	4,725
Total	\$ 141,807	\$ -	\$ 141,807	\$ 16	\$ 141,791

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: July-26

(figures in \$000s)

	GF+SRF Budget	7/31/2026	YTD Totals	Remaining Balance \$	Balance %
Core Component Units					
70 State Insurance Fund Corporation	\$ 510,240	\$ 51,145	\$ 51,145	\$ 459,095	90%
79 Automobile Accident Compensation Administration	85,790	5,608	5,608	80,182	93%
90 Administration of Medical Services of Puerto Rico	248,409	14,173	14,173	234,236	94%
119 Department of Economic Development and Commerce	115,326	3,297	3,297	112,029	97%
162 Public Buildings Authority	176,120	7,582	7,582	168,538	96%
168 Ports Authority	84,230	1,889	1,889	82,341	98%
180 Tourism Company	168,101	42,765	42,765	125,336	75%
187 Health Insurance Administration of Puerto Rico	1,260,559	77,660	77,660	1,182,899	94%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	87,460	6,651	6,651	80,809	92%
235 Housing Financing Authority	108,186	1,178	1,178	107,008	99%
277 Administration for the Development of Agricultural Enterprises	160,056	13,779	13,779	146,277	91%
285 Integrated Transport Authority	118,319	8,468	8,468	109,851	93%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,005	1,602	1,602	45,403	97%
303 District Authority of the Convention Center	72,705	6,642	6,642	66,063	91%
Total - Core Component Units	\$ 3,242,506	\$ 242,438	\$ 242,438	\$ 3,000,068	93%
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,961	\$ 114	\$ 114	\$ 1,847	94%
22 Office of The Commissioner of Insurance	12,452	480	480	11,972	96%
29 Puerto Rico Federal Affairs Administration	3,203	153	153	3,050	95%
75 Office of the Financial Institutions Commissioner	15,498	593	593	14,905	96%
82 Institute of Puerto Rican Culture	19,806	675	675	19,131	97%
105 Industrial Commission	23,862	1,235	1,235	22,627	95%
109 Puerto Rico School of Plastic Arts	5,872	258	258	5,614	96%
121 Government Board of the 911 Service	23,109	578	578	22,531	98%
138 Institutional Trust of the National Guard of Puerto Rico	8,517	281	281	8,236	97%
161 Puerto Rico Infrastructure Financing Authority	3,835	177	177	3,658	95%
165 Land Authority of Puerto Rico	13,016	672	672	12,344	95%
167 Integral Development of the "Península de Cantera"	890	70	70	820	92%
177 Land Administration of Puerto Rico	14,251	438	438	13,813	97%
186 Culebra Conservation and Development Authority	630	55	55	575	91%
191 Musical Arts Corporation	10,695	733	733	9,962	93%
192 Fine Arts Center Corporation	7,315	445	445	6,870	94%
195 Economic Development Bank of PR	15,958	532	532	15,426	97%
196 Puerto Rico Public Broadcasting Corporation	139	10	10	129	93%
198 Agricultural Insurance Corporation	3,937	734	734	3,203	81%
215 Puerto Rico Conservatory of Music Corporation	13,631	718	718	12,913	95%
236 Innovation Fund for Agricultural Development of Puerto Rico	14,158	137	137	14,021	99%
238 Ponce Authority (Authority Of The Port Of The Americas)	935	71	71	864	92%
264 Corporation for the "Caño Martín Peña" Enlace Project	11,184	218	218	10,966	98%
265 Roosevelt Roads	1,047	129	129	918	88%
271 Puerto Rico Technology and Innovation Services	102,133	330	330	101,803	100%
276 Puerto Rico Public Private Partnership Authority	27,420	242	242	27,178	99%
286 Authority of the Port of Ponce	2,918	269	269	2,649	91%
288 University of Puerto Rico Comprehensive Cancer Center	77,112	3,301	3,301	73,812	96%
293 Center for Diabetes Research, Education, and Medical Services	1,119	79	79	1,040	93%
298 Public Service Regulatory Board	40,648	1,284	1,284	39,364	97%
299 COFINA	-	-	-	-	-
310 Municipal Finance Corporation	423,855	-	-	423,855	100%
311 Puerto Rico Gaming Commission	501,482	1,288	1,288	500,194	100%
312 Retirement Board of the Government of Puerto Rico	56,310	1,871	1,871	54,439	97%
329 Office of Socioeconomic Development	5,042	160	160	4,882	97%
Total - Secondary Component Units	\$ 1,490,063	\$ 19,944	\$ 19,944	\$ 1,470,119	99%
Core Component Units	\$ 3,242,506	\$ 242,438	\$ 242,438	\$ 3,000,068	93%
Secondary Component Units	1,490,063	19,944	19,944	1,470,119	99%
Combined Component Units Monthly Actuals	\$ 4,732,569	\$ 262,383	\$ 262,383	\$ 4,470,186	94%

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	FY27
		<u>1</u> <u>7/31/2026</u>	<u>YTD Totals</u>
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -
22	Office of The Commissioner of Insurance	-	-
70	State Insurance Fund Corporation	-	-
75	OCIF	-	-
79	Automobile Accidents Compensation Administration	-	-
82	Institute of Puerto Rican Culture	-	-
90	Medical Services Administration of Puerto Rico	2,015	2,015
109	School of Plastic Arts	-	-
119	Department of Economic Development and Commerce	-	-
121	Government Board of the 911 Service	-	-
138	Institutional Trust of the National Guard of Puerto Rico	-	-
161	Puerto Rico Infrastructure Financing Authority	-	-
162	Public Building Authority	72	72
165	Land Authority of Puerto Rico	-	-
166	Puerto Rico Industrial Development Company	1,265	1,265
168	Puerto Rico Ports Authority	-	-
177	Land Administration of Puerto Rico	-	-
180	Tourism Company of Puerto Rico	-	-
187	Health Insurance Administration of Puerto Rico	38	38
188	Cardiovascular Center Corporation of PR and the Caribbean	174	174
189	Institute of Forensic Science	188	188
191	Musical Arts Corporation	36	36
192	Fine Arts Center Corporation	99	99
195	Economic Development Bank of PR	148	148
198	Agricultural Insurance Corporation	15	15
215	Puerto Rico Conservatory of Music Corporation	40	40
235	Puerto Rico Housing Finance Authority	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	9	9
277	Agricultural Enterprises Development Administration	-	-
285	Puerto Rico Integrated Transit Authority	1,131	1,131
295	Fiscal Agency & Financial Advisory Authority	-	-
298	Public Service Regulatory Board	5,244	5,244
311	Puerto Rico Gaming Commission	-	-
312	Government Employees and Judiciary Retirement System	1,488	1,488
		<u>\$ 11,962</u>	<u>\$ 11,962</u>