

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*

June 26 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

Content:

Page Number:	Sheet Name:	Description:
1	Cover	Cover
2	Disclaimers	Disclaimers
4	Assumptions	Assumptions
7	Content	List of Schedules and Reports Included in the LIVE file
8	Budget Evolution	Presents changes in certified Budget
9	Executive Summary - Section 1	Executive Summary and General Fund Variance Analysis on Revenues
10	Executive Summary - Section 2	Executive Summary and General Fund Variance Analysis on Expenses
11	GF Revenue YTD	General Fund Revenue Year to Date
12	GF Expenses YTD	General Fund Expenses Year to Date
13	GF Revenue Quarterly	General Fund Revenue Quarterly
14	GF Expenses Quarterly	General Fund Expenses Quarterly
15	GF Expenses Monthly	General Fund Expenses for the Reporting Month
16	GF Revenue Monthly	General Fund Revenue for the Reporting Month
17	SRF Revenue YTD	SRF Revenue Year-To-Date
20	By Concept - Actuals YTD	FY26 - By Spend Concept Budget-to-Actual Report
21	By Concept - Actuals Quarterly	FY26 - By Spend Concept Budget-to-Actual Report
22	By Concept - Actuals Monthly	FY26 - By Spend Concept Budget-to-Actual Report
23	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
26	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 General Fund Expense Budget v. Actual
29	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
32	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
35	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 General Fund Expense Budget v. Actual
38	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
41	CONS - Quarterly BUD & Quarterly Act	Quarterly Budget and Quarterly Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
44	GF - Quarterly BUD & Quarterly Act	Quarterly Budget and Quarterly Actuals for FY26 General Fund Expense Budget v. Actual
47	SRF - Quarterly BUD & Quarterly Act	Quarterly Budget and Quarterly Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
50	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
53	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY26 General Fund Expense Budget v. Actual
56	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
58	Capital Expenditures	Capital Expenditures Schedules for Budget-to-Actual
60	Appendix	Appendix - Additional Information
61	Pay Go Charges Recorded	Recorded Reimbursements to the TSA by CORE and Secondary CUs

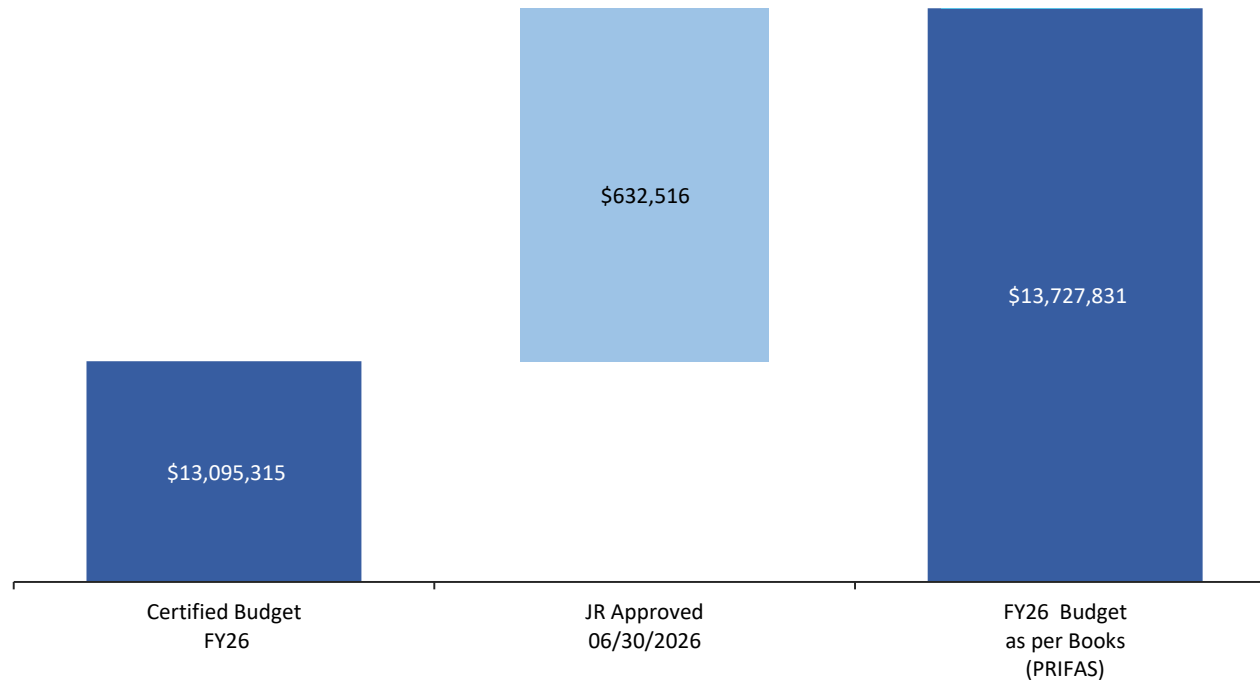
Puerto Rico Department of Treasury

Full Year Budget for FY 2026 - General Fund

Evolution from Certified to Adjusted

June-26

(figures in \$000s)



Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

June 26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ 3,011,906	\$ 315,530	11.7%
2 Corporate Income Taxes	3,240,287	3,518,517	278,230	8.6%
3 Sales & Use Taxes	2,937,776	3,125,265	187,489	6.4%
4 Act 154 Collections	114,399	104,974	(9,424)	-8.2%
5 Non-Resident Withholdings	822,509	1,145,239	322,730	39.2%
6 Alcoholic Beverages	314,650	254,723	(59,928)	-19.0%
7 Cigarettes	75,291	123,260	47,969	63.7%
8 Motor Vehicles	780,647	590,551	(190,096)	-24.4%
9 Excises on Off-Shore Shipment Rum	220,096	220,038	(58)	0.0%
10 Partnerships	421,665	316,585	(105,080)	-24.9%
11 Petroleum Products	507,108	466,736	(40,371)	-8.0%
12 Other Excise Taxes	65,738	113,136	47,399	72.1%
13 Other General Fund Revenue	842,036	921,982	79,946	9.5%
14 Other Tax Revenue	434,288	386,444	(47,844)	-11.0%
Total General Fund Revenue	\$ 13,472,864	\$ 14,299,357	\$ 826,493	6%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY26 General Fund Expenses - Budget vs. Actual

June 26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,648,969	3,328,848	320,122	9%	Primarily due to open balances in Custody of OMB \$117.6M and the Department of Education delayed reporting of actual results totaling \$111.5M. In addition, Police Bureau presents a variance of \$17.8M and \$21.6M in the custody of the Treasury Department.
2 Facilities	448,928	394,467	54,461	12%	Largely due to delayed disbursements from the Department of Education amounting to \$16.0M, DRC \$8.4M, Police Bureau \$6.2M and Department of Health \$5.5M.
3 Purchased Services	594,109	516,353	77,756	13%	Variances are primarily due to the timing of disbursements. The most significant variances include the Department of Education, \$18.5M for the Department of Health \$14.7M, and DCR \$12.9M.
4 Donations and Subsidies	347,631	328,322	19,309	6%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$13.3M and Family and Children Administration for the amount of \$4.4M.
5 Transportation	121,961	106,543	15,419	13%	Primarily due to delayed reporting of actual results by the Department of Education for the amount of \$11.3M and The Puerto Rico Police Bureau \$1.9M.
6 Professional Services	690,400	450,202	240,198	35%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$100.8M, Custody of the Department of Treasury for \$24.5M, OMB \$18.6M, Department of the Treasury for \$14.1M and P3 for \$11.9M.
7 Other Operating	291,677	249,455	42,222	14%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$33.0M in the Custody of OMB, Department of Education \$18.8M and PRITS \$7.4M. This is Offset by ADEA for the amount of (\$34.5M).
8 Capital Expenditures	216,124	59,319	156,805	73%	Largely attributable to delayed capital projects of fiscal year 2026. Major drivers for this concept are the Custody of OMB \$79.3M, PRITS \$9.9M, Department of Transportation \$10.0M, Department of Health \$14.2M, among others.
9 Debt Service	998,505	611,663	386,842	39%	Variance mainly related to CVI Payment to be made in Q2 FY27.
10 Materials and Supplies	96,744	82,327	14,417	15%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$16.9M, Puerto Rico Police Bureau for \$5.5M.
11 Equipment Purchases	65,166	40,368	24,798	38%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$5.9M, Department of Health \$4.3M and Puerto Rico Police Bureau \$5.9M.
12 Media and Advertisements	5,722	2,510	3,213	56%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$605K, OMB for \$817K, And PRITS \$605K.
13 Social Wellbeing for Puerto Rico	1,927,366	1,971,479	(44,113)	-2%	Variance is primarily driven by ASES (\$190.8M). This is Partially offset by Custody of OMB \$104.0M, and various agencies totalling \$42.9M.
14 Appropriations to non-governmental entities	1,144,868	153,663	991,205	87%	Variance mainly related to Pension Reserve Trust to be paid on Q2 FY27.
30 PayGo	2,059,566	1,989,298	70,268	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	705,916	261,730	444,186	63%	The variance is driven by \$408.3M in both Custodies related to Budget Amendment to create a reserve for Rate Stabilization and and other Reserves.
82 Federal Fund Matching	150,004	54,436	95,568	64%	This variance is primarily driven by \$81.1M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	22,183	7,094	15,089	68%	Primarily driven by the Custody of the OMB \$8.0M and the Department of Education \$5.4M.
98 Budgetary Reserve	22,078	-	22,078	100%	The Budgetary reserve was partially disbursed. Further disbursements will be determined by FOMB.
Subtotal General Fund Expenditures	\$ 13,557,918	\$ 10,608,076	\$ 2,949,842	22%	
Non-Governmental Expenses included in the Certified Budget¹					
9 Debt Service	67,965	-	67,965	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	101,948	-	101,948	100.0%	
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	100%	
Total General Fund Expenditures	\$ 13,727,831	\$ 10,608,076	\$ 3,119,755	23%	

Notes :

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

Puerto Rico Department of Treasury
FY26 YTD General Fund Revenue vs. Actuals
June 26 YTD
By Concept

(figures in \$000s)

General Fund Revenue ¹	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 2,696,376	\$ 3,011,906	\$ 315,530	11.7%
2 Corporate Income Taxes	3,240,287	-	3,240,287	3,240,287	3,518,517	278,230	8.6%
3 Sales & Use Taxes	2,937,776	-	2,937,776	2,937,776	3,125,265	187,489	6.4%
4 Act 154 Collections	114,399	-	114,399	114,399	104,974	(9,424)	-8.2%
5 Non-Resident Withholdings	822,509	-	822,509	822,509	1,145,239	322,730	39.2%
6 Alcoholic Beverages	314,650	-	314,650	314,650	254,723	(59,928)	-19.0%
7 Cigarettes	75,291	-	75,291	75,291	123,260	47,969	63.7%
8 Motor Vehicles	780,647	-	780,647	780,647	590,551	(190,096)	-24.4%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	220,096	220,038	(58)	0.0%
10 Partnerships	421,665	-	421,665	421,665	316,585	(105,080)	-24.9%
11 Petroleum Products	507,108	-	507,108	507,108	466,736	(40,371)	-8.0%
12 Other Excise Taxes	65,738	-	65,738	65,738	113,136	47,399	72.1%
13 Other General Fund Revenue	842,036	-	842,036	842,036	921,982	79,946	9.5%
14 Other Tax Revenue	434,288	-	434,288	434,288	386,444	(47,844)	-11.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	171,189	168,953	(2,236)	-1.3%
ii. Cigarette Excise Taxes	32,858	-	32,858	32,858	9,249	(23,609)	-71.9%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	35,100	8,550	(26,550)	-75.6%
iv. FAM & Cine	164,807	-	164,807	164,807	181,491	16,684	10.1%
v. PRCCDA	30,334	-	30,334	30,334	18,201	(12,133)	-40.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 13,472,864	\$ 14,299,357	\$ 826,493	6%

Puerto Rico Department of Treasury
FY26 YTD General Fund Expense vs. Actuals
June 26 YTD
By Concept

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (103,311)	\$ 3,648,969	\$ 3,648,969	\$ 3,328,848	\$ 320,122	9%
2 Facilities	490,504	(41,576)	448,928	448,928	394,467	54,461	12%
3 Purchased Services	572,820	21,289	594,109	594,109	516,353	77,756	13%
4 Donations and Subsidies	334,181	13,450	347,631	347,631	328,322	19,309	6%
5 Transportation	113,792	8,169	121,961	121,961	106,543	15,419	13%
6 Professional Services	575,893	114,507	690,400	690,400	450,202	240,198	35%
7 Other Operating	229,417	62,260	291,677	291,677	249,455	42,222	14%
8 Capital Expenditures	157,349	58,775	216,124	216,124	59,319	156,805	73%
9 Debt Service	991,017	7,488	998,505	998,505	611,663	386,842	39%
10 Materials and Supplies	77,444	19,300	96,744	96,744	82,327	14,417	15%
11 Equipment Purchases	41,533	23,633	65,166	65,166	40,368	24,798	38%
12 Media and Advertisements	4,706	1,016	5,722	5,722	2,510	3,213	56%
13 Social Wellbeing for Puerto Rico	1,923,493	3,873	1,927,366	1,927,366	1,971,479	(44,113)	-2%
14 Appropriations to non-governmental entities	1,146,700	(1,832)	1,144,868	1,144,868	153,663	991,205	87%
30 PayGo	2,063,566	(4,000)	2,059,566	2,059,566	1,989,298	70,268	3%
81 Undistributed Appropriations	289,889	416,027	705,916	705,916	261,730	444,186	63%
82 Federal Fund Matching	155,865	(5,861)	150,004	150,004	54,436	95,568	64%
89 Prior Period Debts	4,953	17,230	22,183	22,183	7,094	15,089	68%
98 Budgetary Reserve	-	22,078	22,078	22,078	-	22,078	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 632,516	\$ 13,557,918	\$ 13,557,918	\$ 10,608,076	\$ 2,949,842	22%

Non-Governmental Expenses included in the Certified Budget²

9 Debt Service	67,965	-	67,965	67,965	-	67,965	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	101,948	-	101,948	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 169,913	\$ -	\$ 169,913	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 632,516	\$ 13,727,831	\$ 13,727,831	\$ 10,608,076	\$ 3,119,755	23%

Notes:

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

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

Puerto Rico Department of Treasury
Quarterly FY26 General Fund Budget v. Actual
Quarter:
Q4

By Concept
(figures in \$000s)

General Fund Revenue	FY26 Certified Budget			Quarterly Budget	Actual	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 684,120	\$ 1,002,230	\$ 318,109	46.5%
2 Corporate Income Taxes	3,240,287	-	3,240,287	603,380	1,795,760	1,192,380	197.6%
3 Sales & Use Taxes	2,937,776	-	2,937,776	581,589	941,828	360,239	61.9%
4 Act 154 Collections	114,399	-	114,399	20,880	20,935	55	0.3%
5 Non-Resident Withholdings	822,509	-	822,509	117,320	255,963	138,643	118.2%
6 Alcoholic Beverages	314,650	-	314,650	51,581	65,952	14,372	27.9%
7 Cigarettes	75,291	-	75,291	16,598	33,900	17,303	104.2%
8 Motor Vehicles	780,647	-	780,647	143,018	139,119	(3,899)	-2.7%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	34,011	65,302	31,291	92.0%
10 Partnerships	421,665	-	421,665	107,507	96,185	(11,321)	-10.5%
11 Petroleum Products	507,108		507,108	75,760	105,640	29,879	39.4%
12 Other Excise Taxes	65,738		65,738	9,515	25,625	16,110	169.3%
13 Other General Fund Revenue	842,036	-	842,036	180,225	343,227	163,003	90.4%
14 Other Tax Revenue	434,288	-	434,288	74,594	106,592	31,998	42.9%
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	32,057	58,681	26,624	83.1%
iii. Cigarette Excise Taxes	32,858	-	32,858	5,476	464	(5,013)	-91.5%
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	5,850	-	(5,850)	-100.0%
v. FAM & Cine	164,807	-	164,807	28,177	47,448	19,271	68.4%
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue¹	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 2,700,098	\$ 4,998,260	\$ 2,298,162	85%

Puerto Rico Department of Treasury
Quarterly FY26 General Fund Budget v. Actual
Quarter:
Q4

By Concept

	Expense Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Expenses							
1 Payroll	\$ 3,752,280	\$ (103,311)	\$ 3,648,969	\$ 912,242	\$ 792,787	\$ 119,455	13%
2 Facilities	490,504	(41,576)	448,928	112,232	97,226	15,006	13%
3 Purchased Services	572,820	21,289	594,109	148,527	165,214	(16,687)	-11%
4 Donations and Subsidies	334,181	13,450	347,631	86,908	115,943	(29,035)	-33%
5 Transportation	113,792	8,169	121,961	30,490	27,137	3,353	11%
6 Professional Services	575,893	114,507	690,400	172,600	139,923	32,677	19%
7 Other Operating	229,417	62,260	291,677	72,919	77,179	(4,260)	-6%
8 Capital Expenditures	157,349	58,775	216,124	54,031	8,677	45,354	84%
9 Payments of current & prior period obligations	991,017	7,488	998,505	249,626	107,743	141,883	57%
10 Materials and Supplies	77,444	19,300	96,744	24,186	32,979	(8,793)	-36%
11 Equipment Purchases	41,533	23,633	65,166	16,292	9,549	6,743	41%
12 Media and Advertisements	4,706	1,016	5,722	1,431	1,194	236	17%
13 Social Wellbeing for Puerto Rico	1,923,493	3,873	1,927,366	481,842	666,238	(184,397)	-38%
14 Appropriations to non-governmental entities	1,146,700	(1,832)	1,144,868	286,217	38,225	247,992	87%
30 PayGo	2,063,566	(4,000)	2,059,566	514,892	483,474	31,417	6%
81 Undistributed Appropriations	289,889	416,027	705,916	176,479	58,560	117,919	67%
82 Federal Fund Matching	155,865	(5,861)	150,004	37,501	20,584	16,917	45%
89 Prior Period Debts	4,953	17,230	22,183	5,546	1,324	4,222	76%
98 Budgetary Reserve	-	22,078	22,078	5,519	-	5,519	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 632,516	\$ 13,557,918	\$ 3,389,480	\$ 2,843,955	\$ 545,524	16%

Non-Governmental Expenses included in the Certified Budget⁴

9 Payments of current & prior period obligations	67,965	-	67,965	16,991	-	16,991	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	25,487	-	25,487	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 42,478	\$ -	\$ 42,478	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 632,516	\$ 13,727,831	\$ 3,431,958	\$ 2,843,955	\$ 588,003	17%

Notes :

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

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: June-26
Period: 12

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (103,311)	\$ 3,648,969	\$ 304,081	\$ 225,812	\$ 78,268	26%
2 Facilities	490,504	(41,576)	448,928	37,411	39,656	(2,245)	-6%
3 Purchased Services	572,820	21,289	594,109	49,509	76,459	(26,950)	-54%
4 Donations and Subsidies	334,181	13,450	347,631	28,969	31,796	(2,827)	-10%
5 Transportation	113,792	8,169	121,961	10,163	9,797	366	4%
6 Professional Services	575,893	114,507	690,400	57,533	54,490	3,043	5%
7 Other Operating	229,417	62,260	291,677	24,306	18,280	6,027	25%
8 Capital Expenditures	157,349	58,775	216,124	18,010	4,861	13,149	73%
9 Debt Service	991,017	7,488	998,505	83,209	7,077	76,132	91%
10 Materials and Supplies	77,444	19,300	96,744	8,062	20,369	(12,307)	-153%
11 Equipment Purchases	41,533	23,633	65,166	5,431	2,572	2,858	53%
12 Media and Advertisements	4,706	1,016	5,722	477	967	(490)	-103%
13 Social Wellbeing for Puerto Rico	1,923,493	3,873	1,927,366	160,614	470,507	(309,893)	-193%
14 Appropriations to non-governmental entities	1,146,700	(1,832)	1,144,868	95,406	24,342	71,064	74%
30 PayGo	2,063,566	(4,000)	2,059,566	171,631	160,054	11,577	7%
81 Undistributed Appropriations	289,889	416,027	705,916	58,826	43,342	15,484	26%
82 Federal Fund Matching	155,865	(5,861)	150,004	12,500	18,302	(5,801)	-46%
89 Prior Period Debts	4,953	17,230	22,183	1,849	1,023	825	45%
98 Budgetary Reserve	-	22,078	22,078	1,840	-	1,840	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ 632,516	\$ 13,557,918	\$ 1,129,827	\$ 1,209,706	\$ (79,880)	-7%
Non-Governmental Expenses included in the Certified Budget²							
9 Debt Service	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ 632,516	\$ 13,727,831	\$ 1,143,986	\$ 1,209,706	\$ (65,720)	-6%

Notes :

- (1) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases, and expense concept reclassifications within the same agency.
(2) These concepts do not pass through General Fund as expense although they were included as such in the Certified Budget. Thus, they were adjusted herein for completeness purposes.

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund
By Agency
June 26 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	\$ 500	\$ 500	\$ 252	\$ (248)
16 Office of Management and Budget	1,255	1,255	510	(745)
18 Planning Board	-	-	172	172
21 Emergency and Disaster Management Bureau	347	347	-	(347)
23 Puerto Rico Department of State	5,039	5,039	11,987	6,948
24 Puerto Rico Department of Treasury	818,835	818,835	799,559	(19,276)
28 State Elections Commission	-	-	61	61
30 Human Resources Management & Transformation	1,716	1,716	2,043	327
31 General Services Administration	39,155	39,155	32,494	(6,661)
38 Puerto Rico Department of Justice	7,089	7,089	12,443	5,355
40 Puerto Rico Police Bureau	18,899	18,899	9,994	(8,905)
41 Special Investigations Bureau	-	-	2	2
42 Puerto Rico Fire Department Bureau	15,480	15,480	16,319	839
43 Puerto Rico National Guard	200	200	-	(200)
45 Department of Public Safety	227	227	232	5
49 Department of Transportation and Public Works	285,534	285,534	101,942	(183,591)
50 Department of Natural and Environmental Resources	48,581	48,581	45,886	(2,695)
55 Puerto Rico Department of Agriculture	3,558	3,558	(5,752)	(9,310)
60 Office of the Citizen's Ombudsman	-	-	1	1
67 Puerto Rico Department of Labor and Human Resources	314,572	314,572	330,889	16,317
68 Puerto Rico Labor Relations Board	487	487	478	(10)
69 Puerto Rico Department of Consumer Affairs	2,315	2,315	1,925	(390)
71 Department of Health	184,795	184,795	168,775	(16,020)
78 Department of Housing	27,929	27,929	14,608	(13,321)
81 Department of Education	37,056	37,056	21,224	(15,833)
87 Department of Recreation and Sports	22,347	22,347	17,928	(4,419)
95 Mental Health and Drug Addiction Services Administration	6,659	6,659	5,459	(1,200)
123 Family and Children Administration	24	24	22	(2)
126 Vocational Rehabilitation Administration	851	851	622	(229)
137 Department of Correction and Rehabilitation	23,925	23,925	40,711	16,786
152 Elderly and Retired People Advocate Office	-	-	1	1
155 State Historic Preservation Office of Puerto Rico	1,207	1,207	923	(284)
221 Medical Emergency Bureau	8,415	8,415	8,421	6
231 Office for the Patient's Advocate	-	-	-	-
281 Office of the Election Comptroller	69	69	99	30
Total - Entities Operating in PRIFAS 7.5	\$ 1,877,065	\$ 1,877,065	\$ 1,640,657	\$ (236,408)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 589,032	\$ 812,886	\$ 223,854
79 Automobile Accidents Compensation Administration	97,897	97,897	92,802	(5,095)
90 Medical Services Administration of Puerto Rico	145,742	145,742	145,032	(710)
119 Department of Economic Development & Commerce	112,925	112,925	129,732	16,808
162 Public Building Authority	151,067	151,067	157,788	6,721
168 Puerto Rico Ports Authority	154,123	154,123	130,735	(23,389)
180 Tourism Company	205,211	205,211	237,685	32,474
187 Puerto Rico Health Insurance Administration	291,559	291,559	814,066	522,507
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	93,474	90,428	(3,046)
235 Puerto Rico Housing Finance Corporation	97,997	97,997	27,354	(70,643)
277 Agricultural Enterprises Development Administration	87,077	87,077	105,580	18,503
285 Puerto Rico Integrated Transit Authority	40,178	40,178	40,824	646
295 Fiscal Agency & Financial Advisory Authority	8,730	8,730	6,913	(1,817)
303 Convention Center of District Authority	97,343	97,343	126,285	28,942
Total - Core Component Units	\$ 2,172,355	\$ 2,172,355	\$ 2,918,110	\$ 745,755

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund
By Agency
June 26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 2,104	\$ 4,782	\$ 2,677
22 Office of The Commissioner of Insurance	11,933	11,933	14,144	2,211
75 Office of the Financial Institutions Commissioner	15,069	15,069	49,054	33,985
82 Institute of Puerto Rican Culture	1,513	1,513	1,340	(173)
105 Industrial Commission	23,356	23,356	23,356	-
109 Puerto Rico School of Plastic Arts	2,434	2,434	1,608	(826)
121 Government Board of the 911 Service	28,743	28,743	28,406	(336)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	8,270	8,320	50
161 Puerto Rico Infrastructure Financing Authority	1,346	1,346	36	(1,310)
165 Land Authority of Puerto Rico	12,439	12,439	11,326	(1,113)
167 Integral Development of the "Península de Cantera"	429	429	-	(429)
177 Land Administration of Puerto Rico	14,597	14,597	18,058	3,461
186 Culebra Conservation and Development Authority	685	685	1,133	448
189 Institute of Forensic Science	523	523	25,615	25,092
191 Musical Arts Corporation	4,519	4,519	1,681	(2,838)
192 Fine Arts Center Corporation	2,968	2,968	3,470	502
195 Economic Development Bank of PR	14,999	14,999	5,157	(9,842)
196 Puerto Rico Public Broadcasting Corporation	5,488	5,488	7,515	2,027
198 Agricultural Insurance Corporation	3,460	3,460	-	(3,460)
215 Puerto Rico Conservatory of Music Corporation	4,565	4,565	3,338	(1,227)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	13,912	11,777	(2,135)
265 Roosevelt Roads	1,920	1,920	1,337	(583)
271 Puerto Rico Technology and Innovation Services	9,897	9,897	5,939	(3,958)
286 Authority of the Port of Ponce	2,215	2,215	5,561	3,346
288 University of Puerto Rico Comprehensive Cancer Center	58,938	58,938	52,911	(6,027)
293 Center for Diabetes Research, Education, and Medical Services	289	289	-	(289)
298 Public Service Regulatory Board	32,099	32,099	31,859	(240)
310 Municipal Finance Corporation	404,665	404,665	213,451	(191,214)
311 Puerto Rico Gaming Commission	486,042	486,042	405,186	(80,856)
312 Retirement Board of the Government of Puerto Rico	3,397	3,397	1,105	(2,292)
Total - Secondary Component Units	\$ 1,172,815	\$ 1,172,815	\$ 937,465	\$ (235,350)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 11,304	\$ 11,304
25 Custody of the Department of the Treasury	918,895	918,895	521,482	(397,413)
Total - OMB and Hacienda Custodies	\$ 918,895	\$ 918,895	\$ 532,786	\$ (386,109)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Out of Scope Entities				
10 The General Court of Justice	18,575	18,575	14,093	(4,482)
106 Public Housing Administration	16,598	16,598	-	(16,598)
176 University of Puerto Rico	-	-	87	87
208 Contributions to the Municipalities	-	-	-	-
209 Contributions to Political Parties	-	-	84	84
Total - Out of Scope Entities	\$ 35,173	\$ 35,173	\$ 14,264	\$ (20,909)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,877,065	\$ 1,877,065	\$ 1,640,657	\$ (236,408)
Core Component Units	2,172,355	2,172,355	2,918,110	745,755
Secondary Component Units	1,172,815	1,172,815	937,465	(235,350)
OMB and Hacienda Custodies	918,895	918,895	532,786	(386,109)
Out of Scope Entities	35,173	35,173	14,264	(20,909)
Total	\$ 6,176,303	\$ 6,176,303	\$ 6,043,282	\$ (133,021)

Notes:

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Revenues vs. Actuals
For the month of: June-26
Period: 12

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 250,637	\$ 232,602	\$ (18,035)	-7.2%
2 Corporate Income Taxes	3,240,287	-	3,240,287	765,122	1,055,940	290,818	38.0%
3 Sales & Use Taxes	2,937,776	-	2,937,776	312,740	311,405	(1,335)	-0.4%
4 Act 154 Collections	114,399	-	114,399	10,915	7,603	(3,312)	-30.3%
5 Non-Resident Withholdings	822,509	-	822,509	80,916	108,059	27,143	33.5%
6 Alcoholic Beverages	314,650	-	314,650	27,841	25,417	(2,424)	-8.7%
7 Cigarettes	75,291	-	75,291	4,888	14,397	9,509	194.6%
8 Motor Vehicles	780,647	-	780,647	59,618	50,009	(9,608)	-16.1%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	19,477	23,890	4,413	22.7%
10 Partnerships	421,665	-	421,665	55,065	40,088	(14,977)	-27.2%
11 Petroleum Products	507,108	-	507,108	45,375	40,170	(5,205)	-11.5%
12 Other Excise Taxes	65,738	-	65,738	5,253	9,833	4,580	87.2%
13 Other General Fund Revenue	842,036	-	842,036	104,772	115,477	10,705	10.2%
14 Other Tax Revenue	434,288	-	434,288	39,576	37,729	(1,847)	-4.7%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	17,240	20,474	3,234	18.8%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,738	155	(2,583)	-94.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	2,925	-	(2,925)	-100.0%
iv. FAM & Cine	164,807	-	164,807	16,673	17,100	427	2.6%
v. PRCCDA	30,334	-	30,334	-	-	-	
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 1,782,196	\$ 2,072,620	\$ 290,425	16%

Notes:

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,509,435	\$ (100,246)	\$ 4,409,189	\$ 3,974,101	\$ 435,088
2 Facilities	588,368	(4,006)	584,362	493,127	91,234
3 Purchased Services	1,042,985	112,479	1,155,464	883,913	271,551
4 Donations and Subsidies	363,821	16,646	380,467	338,614	41,854
5 Transportation	130,920	7,943	138,863	117,790	21,073
6 Professional Services	868,123	126,229	994,352	634,607	359,744
7 Other Operating	449,676	114,913	564,589	505,277	59,311
8 Capital Expenditures	157,349	225,959	383,308	72,671	310,638
9 Debt Service	991,017	7,488	998,505	611,669	386,836
10 Materials and Supplies	215,585	15,640	231,225	192,784	38,441
11 Equipment Purchases	91,606	23,683	115,289	52,580	62,709
12 Media and Advertisements	35,924	1,319	37,243	25,074	12,169
13 Social Wellbeing for Puerto Rico	2,967,322	70,985	3,038,307	2,744,993	293,314
14 Appropriations to non-governmental entities	1,770,724	(47,694)	1,723,030	609,164	1,113,866
30 PayGo	2,599,677	(3,526)	2,596,151	2,481,633	114,519
81 Undistributed Appropriations	1,398,531	777,454	2,175,985	1,203,663	972,322
82 Federal Fund Matching	162,701	(5,861)	156,840	54,967	101,872
89 Prior Period Debts	10,448	18,526	28,974	10,104	18,869
98 Budgetary Reserve	-	22,078	22,078	-	22,078
Subtotal Expenditures	\$ 18,354,212	\$ 1,380,009	\$ 19,734,221	\$ 15,006,732	\$ 4,727,489

Non-Governmental Expenses included in the Certified Budget ³

9 Debt Service	67,965	-	67,965	-	67,965
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures	\$ 18,524,125	\$ 1,380,009	\$ 19,904,134	\$ 15,006,732	\$ 4,897,402

Notes:

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

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

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

Puerto Rico Department of Treasury

FY26 - By Concept Budget-to-Actual Report

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

All Entities Included in the Commonwealth Budget

Q4

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1	Payroll	\$ 1,127,359	\$ (25,061)	\$ 1,102,297	\$ 958,230	\$ 144,067
2	Facilities	147,092	(1,002)	146,090	128,789	17,302
3	Purchased Services	260,746	28,120	288,866	275,025	13,841
4	Donations and Subsidies	90,955	4,162	95,117	119,578	(24,461)
5	Transportation	32,730	1,986	34,716	31,600	3,116
6	Professional Services	217,031	31,557	248,588	209,663	38,925
7	Other Operating	112,419	28,728	141,147	163,961	(22,814)
8	Capital Expenditures	39,337	56,490	95,827	22,028	73,799
9	Payments of current and prior period obligations	247,754	1,872	249,626	107,749	141,877
10	Materials and Supplies	53,896	3,910	57,806	66,512	(8,705)
11	Equipment Purchases	22,902	5,921	28,822	14,219	14,603
12	Media and Advertisements	8,981	330	9,311	6,127	3,184
13	Social Wellbeing for Puerto Rico	741,831	17,746	759,577	837,316	(77,739)
14	Appropriations to non-governmental entities	442,681	(11,923)	430,758	202,650	228,108
30	PayGo	649,919	(881)	649,038	612,760	36,278
81	Undistributed Appropriations	349,633	194,364	543,996	295,683	248,313
82	Federal Fund Matching	40,675	(1,465)	39,210	20,939	18,271
89	Prior Period Debts	2,612	4,631	7,243	2,006	5,237
98	Budgetary Reserve	-	5,519	5,519	-	5,519
	Subtotal Expenditures	\$ 4,588,553	\$ 345,002	\$ 4,933,555	\$ 4,074,835	\$ 858,720

Non-Governmental Expenses included in the Certified Budget ³

9	Payments of current & prior period obligations	16,991	-	16,991	-	16,991
13	Social Wellbeing for Puerto Rico	25,487	-	25,487	-	25,487
	Subtotal Non-Governmental	\$ 42,478	\$ -	\$ 42,478	\$ -	\$ 42,478
	Total Expenditures	\$ 4,631,031	\$ 345,002	\$ 4,976,033	\$ 4,074,835	\$ 901,199

Notes:

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

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

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

Puerto Rico Department of Treasury

FY26 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: June-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (8,354)	\$ 367,432	\$ 289,441	\$ 77,991
2	Facilities	49,031	(334)	48,697	51,725	(3,028)
3	Purchased Services	86,915	9,373	96,289	126,384	(30,096)
4	Donations and Subsidies	30,318	1,387	31,706	33,063	(1,357)
5	Transportation	10,910	662	11,572	11,605	(33)
6	Professional Services	72,344	10,519	82,863	93,253	(10,390)
7	Other Operating	37,473	9,576	47,049	46,547	502
8	Capital Expenditures	13,112	18,830	31,942	18,093	13,849
9	Debt Service	82,585	624	83,209	7,083	76,126
10	Materials and Supplies	17,965	1,303	19,269	29,883	(10,614)
11	Equipment Purchases	7,634	1,974	9,607	4,318	5,289
12	Media and Advertisements	2,994	110	3,104	2,731	372
13	Social Wellbeing for Puerto Rico	247,277	5,915	253,192	512,217	(259,024)
14	Appropriations to non-governmental entities	147,560	(3,974)	143,586	63,026	80,560
30	PayGo	216,640	(294)	216,346	207,174	9,172
81	Undistributed Appropriations	116,544	64,788	181,332	139,571	41,761
82	Federal Fund Matching	13,558	(488)	13,070	18,556	(5,486)
89	Prior Period Debts	871	1,544	2,414	1,457	957
98	Budgetary Reserve	-	1,840	1,840	-	1,840
	Subtotal Expenditures	\$ 1,529,518	\$ 115,001	\$ 1,644,518	\$ 1,656,128	\$ (11,610)

Non-Governmental Expenses included in the Certified Budget ³

9 Debt Service	5,664	-	5,664	-	5,664
13 Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
Total Expenditures	\$ 1,543,677	\$ 115,001	\$ 1,658,678	\$ 1,656,128	\$ 2,549

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ 500	\$ 20,290	\$ 16,930	\$ 3,360
16 Office of Management and Budget	27,651	20,431	48,082	23,041	25,041
18 Planning Board	-	21,106	21,106	13,763	7,344
21 Emergency and Disaster Management Bureau	8,545	-	8,545	4,892	3,653
23 Puerto Rico Department of State	21,747	(1,551)	20,196	16,576	3,620
24 Puerto Rico Department of Treasury	1,034,237	29,894	1,064,131	993,822	70,309
28 State Elections Commission	32,400	(312)	32,088	28,711	3,376
30 Human Resources Management & Transformation	12,060	6,348	18,408	15,715	2,693
31 General Services Administration	30,363	33,435	63,798	34,691	29,106
34 Commission of Investigation, Processing and Appeals	526	-	526	496	30
37 Civil Rights Commission	856	-	856	635	221
38 Puerto Rico Department of Justice	166,748	2,190	168,938	154,515	14,423
40 Puerto Rico Police Bureau	879,837	(2,777)	877,060	798,810	78,251
41 Special Investigations Bureau	6,061	-	6,061	5,637	424
42 Puerto Rico Fire Department Bureau	102,589	(4,931)	97,658	92,516	5,142
43 Puerto Rico National Guard	20,916	83	20,999	18,488	2,511
45 Department of Public Safety	276,756	(5,631)	271,125	272,484	(1,360)
49 Department of Transportation and Public Works	202,976	149,902	352,878	187,563	165,316
50 Department of Natural and Environmental Resources	169,715	13,382	183,097	133,234	49,864
55 Puerto Rico Department of Agriculture	42,469	(78)	42,391	36,655	5,737
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,862	158
62 Cooperative Development Commission of Puerto Rico	3,002	(19)	2,983	2,504	479
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(137)	359,249	193,565	165,683
68 Puerto Rico Labor Relations Board	1,558	(1)	1,557	1,282	275
69 Puerto Rico Department of Consumer Affairs	16,612	(748)	15,864	13,830	2,034
71 Department of Health	713,244	34,825	748,069	615,396	132,673
78 Department of Housing	55,106	2,421	57,527	40,748	16,779
81 Department of Education	3,054,423	164,817	3,219,240	2,828,894	390,346
87 Department of Recreation and Sports	59,691	(1,106)	58,585	48,456	10,129
95 Mental Health and Drug Addiction Services Administration	157,631	4,732	162,363	136,510	25,852
96 Office of the Women's Advocate	5,341	1,512	6,853	4,762	2,091
120 Veteran's Advocate Office of Puerto Rico	4,455	(157)	4,298	2,709	1,589
122 Secretariat of the Department of the Family	51,562	(22)	51,540	48,055	3,485
123 Family and Children Administration	236,201	42,122	278,323	266,539	11,784
124 Child Support Administration (ASUME)	17,837	(102)	17,735	16,308	1,427
126 Vocational Rehabilitation Administration	29,671	(88)	29,583	28,282	1,301
127 Administration for Socioeconomic Development of the Family	105,541	(4,363)	101,178	91,634	9,544
137 Department of Correction and Rehabilitation	464,047	3,325	467,372	407,536	59,836
139 Parole Board	3,419	(53)	3,366	2,729	637
143 Office of Protection and Defense for People with Disabilities	1,264	(84)	1,180	598	582
152 Elderly and Retired People Advocate Office	3,809	(8)	3,801	3,681	121
153 Office for People with Disabilities	4,057	(1,070)	2,987	2,279	708
155 State Historic Preservation Office of Puerto Rico	4,570	560	5,130	4,406	723
221 Medical Emergency Corps Bureau	38,452	1,108	39,560	34,827	4,732
231 Office for the Patient's Advocate	2,089	15	2,104	1,762	342
241 Administration for Integral Development of Childhood	14,060	14,133	28,193	21,782	6,411
279 Public Service Appeals Commission	2,819	21	2,840	2,736	104
281 Office of the Election Comptroller	2,923	756	3,679	3,467	212
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 524,393	\$ 8,997,410	\$ 7,678,312	\$ 1,319,097

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 478,522	\$ 110,510
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	75,716	22,180
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	233,376	15,498
119 Department of Economic Development & Commerce	99,121	41,468	140,589	61,208	79,381
162 Public Building Authority	156,114	6,560	162,674	142,941	19,732
168 Puerto Rico Ports Authority	84,265	69,858	154,123	78,682	75,441
180 Tourism Company	152,211	53,000	205,211	188,875	16,336
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	1,310,956	(184,883)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	94,448	5,026
235 Puerto Rico Housing Finance Corporation	106,323	(416)	105,907	17,011	88,896
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	190,128	(29,820)
285 Puerto Rico Integrated Transit Authority	124,105	(315)	123,790	116,177	7,612
295 Fiscal Agency & Financial Advisory Authority	47,355	1,368	48,723	26,375	22,348
303 Convention Center of District Authority	58,477	40,085	98,562	100,567	(2,006)
Total - Core Component Units	\$ 3,146,077	\$ 215,158	\$ 3,361,235	\$ 3,114,984	\$ 246,252
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,839	\$ 266
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,554	3,379
29 Puerto Rico Federal Affairs Administration	3,222	(25)	3,197	2,585	612
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	9,731	5,338
82 Institute of Puerto Rican Culture	20,951	(279)	20,672	13,772	6,900
105 Industrial Commission	23,356	-	23,356	19,864	3,492
109 Puerto Rico School of Plastic Arts	5,341	659	6,000	4,646	1,354
121 Government Board of the 911 Service	22,597	6,146	28,743	13,642	15,101
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	6,325	1,945
161 Puerto Rico Infrastructure Financing Authority	3,751	91	3,842	2,917	925
165 Land Authority of Puerto Rico	12,195	244	12,439	9,686	2,753
167 Integral Development of the "Península de Cantera"	859	172	1,031	793	238
177 Land Administration of Puerto Rico	9,987	4,610	14,597	7,965	6,632
186 Culebra Conservation and Development Authority	583	364	947	886	61
189 Institute of Forensic Science	25,062	3,747	28,809	25,674	3,135
191 Musical Arts Corporation	10,522	4,531	15,053	13,512	1,541
192 Fine Arts Center Corporation	7,030	656	7,686	6,476	1,210
195 Economic Development Bank of PR	14,999	-	14,999	9,472	5,527
196 Puerto Rico Public Broadcasting Corporation	142	8,410	8,552	8,924	(372)
198 Agricultural Insurance Corporation	3,416	44	3,460	3,197	263
215 Puerto Rico Conservatory of Music Corporation	13,501	37	13,538	11,280	2,258
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	9,088	4,824
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	(9)	1,092	859	234
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	711	4,319	3,053	1,266
265 Roosevelt Roads	1,920	1,124	3,044	2,561	483
271 Puerto Rico Technology and Innovation Services	113,320	2,697	116,017	72,922	43,095
276 Puerto Rico Public Private Partnership Authority	28,653	9,207	37,860	13,438	24,422
286 Authority of the Port of Ponce	2,906	(14)	2,892	5,054	(2,163)
288 University of Puerto Rico Comprehensive Cancer Center	81,659	15,097	96,756	89,981	6,774
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	1,123	1,083
298 Public Service Regulatory Board	40,271	(550)	39,721	25,671	14,050
310 Municipal Finance Corporation	404,665	-	404,665	211,357	193,308
311 Puerto Rico Gaming Commission	451,915	36,306	488,221	409,213	79,008
312 Retirement Board of the Government of Puerto Rico	59,846	67,422	127,268	102,200	25,068
329 Office of Socioeconomic Development	5,747	(20)	5,727	4,494	1,233
Total - Secondary Component Units	\$ 1,425,750	\$ 162,246	\$ 1,587,996	\$ 1,132,755	\$ 455,241

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

June 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (211,045)	\$ 613,196	\$ 0	\$ 613,196
25 Custody of the Department of the Treasury	3,245,441	584,684	3,830,125	1,585,345	2,244,780
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ 373,639	\$ 4,443,321	\$ 1,585,345	\$ 2,857,976

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 56,588	\$ (180)
10 The General Court of Justice	430,232	3,300	433,532	429,067	4,465
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	138,985	396
106 Public Housing Administration	22,462	-	22,462	26,786	(4,324)
176 University of Puerto Rico	560,898	5,136	566,034	566,034	-
193 Office of Government Ethics	10,149	(2)	10,147	10,053	94
200 Special Independent Prosecutor's Panel	3,588	-	3,588	3,574	14
208 Contributions to the Municipalities	51,840	92,449	144,289	132,273	12,015
220 Correctional Health	55,039	1,780	56,819	53,497	3,322
268 Puerto Rico Institute of Statistics	2,900	(49)	2,851	2,759	92
272 Office of the Inspector General	19,556	(218)	19,338	19,363	(24)
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	56,357	2,966
Total - Out of Scope Entities	\$ 1,409,599	\$ 104,573	\$ 1,514,172	\$ 1,495,336	\$ 18,836

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance ³
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 524,393	\$ 8,997,410	\$ 7,678,312	\$ 1,319,097
Core Component Units	3,146,077	215,158	3,361,235	3,114,984	246,252
Secondary Component Units	1,425,750	162,246	1,587,996	1,132,755	455,241
OMB and Hacienda Custodies	4,069,682	373,639	4,443,321	1,585,345	2,857,976
Out of Scope Entities	1,409,599	104,573	1,514,172	1,495,336	18,836
Total	\$ 18,524,125	\$ 1,380,009	\$ 19,904,134	\$ 15,006,732	\$ 4,897,402

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.

(3) For additional detail on Remaining Balance by fund refer to the following pages.

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ 0	\$ 19,790	\$ 16,930	\$ 2,860
16 Office of Management and Budget	26,396	20,431	46,827	22,614	24,213
18 Planning Board	-	21,106	21,106	13,763	7,344
21 Emergency and Disaster Management Bureau	8,198	-	8,198	4,892	3,306
23 Puerto Rico Department of State	16,957	(1,799)	15,158	13,070	2,088
24 Puerto Rico Department of Treasury	215,402	29,894	245,296	217,136	28,159
28 State Elections Commission	32,400	(312)	32,088	28,711	3,376
30 Human Resources Management & Transformation	10,344	6,348	16,692	14,919	1,772
31 General Services Administration	24,708	(65)	24,643	17,656	6,987
34 Commission of Investigation, Processing and Appeals	526	-	526	496	30
37 Civil Rights Commission	856	-	856	635	221
38 Puerto Rico Department of Justice	159,916	1,933	161,849	151,047	10,802
40 Puerto Rico Police Bureau	860,938	(2,777)	858,161	793,009	65,152
41 Special Investigations Bureau	6,061	-	6,061	5,637	424
42 Puerto Rico Fire Department Bureau	87,129	(4,952)	82,177	79,988	2,190
43 Puerto Rico National Guard	20,916	(117)	20,799	18,488	2,311
45 Department of Public Safety	276,529	(5,631)	270,898	272,254	(1,357)
49 Department of Transportation and Public Works	67,492	(147)	67,345	49,846	17,499
50 Department of Natural and Environmental Resources	122,469	12,048	134,517	119,838	14,678
55 Puerto Rico Department of Agriculture	38,911	(78)	38,833	35,152	3,681
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,862	158
62 Cooperative Development Commission of Puerto Rico	3,002	(19)	2,983	2,504	479
67 Puerto Rico Department of Labor and Human Resources	44,813	(137)	44,677	44,143	533
68 Puerto Rico Labor Relations Board	1,071	(1)	1,070	1,028	43
69 Puerto Rico Department of Consumer Affairs	14,517	(968)	13,549	12,383	1,166
71 Department of Health	531,762	31,512	563,274	500,214	63,060
78 Department of Housing	27,177	2,421	29,598	27,285	2,313
81 Department of Education	3,044,384	137,800	3,182,184	2,828,382	353,801
87 Department of Recreation and Sports	37,344	(1,106)	36,238	33,192	3,046
95 Mental Health and Drug Addiction Services Administration	150,972	4,732	155,704	132,416	23,287
96 Office of the Women's Advocate	5,341	1,512	6,853	4,762	2,091
120 Veteran's Advocate Office of Puerto Rico	4,455	(157)	4,298	2,709	1,589
122 Secretariat of the Department of the Family	51,562	(22)	51,540	48,055	3,485
123 Family and Children Administration	236,201	42,098	278,299	266,539	11,759
124 Child Support Administration (ASUME)	17,837	(102)	17,735	16,308	1,427
126 Vocational Rehabilitation Administration	28,820	(88)	28,732	27,669	1,063
127 Administration for Socioeconomic Development of the Family	105,541	(4,363)	101,178	91,634	9,544
137 Department of Correction and Rehabilitation	440,122	3,325	443,447	403,065	40,382
139 Parole Board	3,419	(53)	3,366	2,729	637
143 Office of Protection and Defense for People with Disabilities	1,264	(84)	1,180	598	582
152 Elderly and Retired People Advocate Office	3,809	(8)	3,801	3,681	121
153 Office for People with Disabilities	4,057	(1,070)	2,987	2,279	708
155 State Historic Preservation Office of Puerto Rico	3,363	560	3,923	3,636	287
221 Medical Emergency Corps Bureau	30,037	1,108	31,145	27,923	3,221
231 Office for the Patient's Advocate	2,089	15	2,104	1,762	342
241 Administration for Integral Development of Childhood	14,060	14,133	28,193	21,782	6,411
279 Public Service Appeals Commission	2,819	21	2,840	2,736	104
281 Office of the Election Comptroller	2,923	687	3,610	3,463	147
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 307,639	\$ 7,120,344	\$ 6,392,821	\$ 727,523

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	90,709	12,422
119 Department of Economic Development & Commerce	45,487	(17,823)	27,664	16,214	11,450
162 Public Building Authority	5,047	6,560	11,607	-	11,607
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	1,019,397	(184,883)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	511	5,489
235 Puerto Rico Housing Finance Corporation	8,326	(416)	7,910	3,499	4,411
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	103,227	(29,996)
285 Puerto Rico Integrated Transit Authority	83,927	(315)	83,612	80,213	3,398
295 Fiscal Agency & Financial Advisory Authority	38,625	1,368	39,993	26,075	13,919
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (5,666)	\$ 1,188,881	\$ 1,339,846	\$ (150,965)
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	(25)	3,197	2,585	612
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	(439)	19,159	12,789	6,370
109 Puerto Rico School of Plastic Arts	2,907	659	3,566	2,844	722
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	91	2,496	2,241	255
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	-	602	580	22
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	(2)	262	228	34
189 Institute of Forensic Science	24,539	3,747	28,286	25,674	2,612
191 Musical Arts Corporation	8,506	2,028	10,534	10,526	7
192 Fine Arts Center Corporation	4,262	456	4,718	4,285	433
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	3,017	46
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	37	8,973	8,120	853
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	(9)	1,092	859	234
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	711	4,319	3,053	1,266
265 Roosevelt Roads	-	1,124	1,124	1,104	20
271 Puerto Rico Technology and Innovation Services	103,423	2,697	106,120	70,445	35,675
276 Puerto Rico Public Private Partnership Authority	28,653	9,207	37,860	13,438	24,422
286 Authority of the Port of Ponce	691	(14)	677	530	146
288 University of Puerto Rico Comprehensive Cancer Center	22,721	15,097	37,818	37,069	749
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	790	1,127
298 Public Service Regulatory Board	8,172	(550)	7,622	7,434	188
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(94)	2,179	1,776	403
312 Retirement Board of the Government of Puerto Rico	56,449	67,422	123,871	102,200	21,671
329 Office of Socioeconomic Development	5,747	(20)	5,727	4,494	1,233
Total - Secondary Component Units	\$ 309,317	\$ 105,864	\$ 415,181	\$ 316,082	\$ 99,100

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

June 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (211,045)	\$ 613,196	\$ -	\$ 613,196
25 Custody of the Department of the Treasury	2,580,079	331,151	2,911,230	1,100,784	1,810,446
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ 120,106	\$ 3,524,426	\$ 1,100,784	\$ 2,423,642

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 56,588	(180)
10 The General Court of Justice	411,657	3,300	414,957	414,974	(17)
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	138,985	396
106 Public Housing Administration	5,864	-	5,864	4,087	1,777
176 University of Puerto Rico	560,898	5,136	566,034	566,034	-
193 Office of Government Ethics	10,149	(2)	10,147	10,053	94
200 Special Independent Prosecutor's Panel	3,588	-	3,588	3,574	14
208 Contributions to the Municipalities	51,840	92,449	144,289	132,273	12,015
220 Correctional Health	55,039	1,780	56,819	53,497	3,322
268 Puerto Rico Institute of Statistics	2,900	(49)	2,851	2,759	92
272 Office of the Inspector General	19,556	(218)	19,338	19,363	(24)
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	56,357	2,966
Total - Out of Scope Entities	\$ 1,374,426	\$ 104,573	\$ 1,478,999	\$ 1,458,543	\$ 20,455

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 307,639	\$ 7,120,344	\$ 6,392,821	\$ 727,523
Core Component Units	1,194,547	(5,666)	1,188,881	1,339,846	(150,965)
Secondary Component Units	309,317	105,864	415,181	316,082	99,100
OMB and Hacienda Custodies	3,404,320	120,106	3,524,426	1,100,784	2,423,642
Out of Scope Entities	1,374,426	104,573	1,478,999	1,458,543	20,455
Total	\$ 13,095,315	632,516	\$ 13,727,831	\$ 10,608,076	\$ 3,119,755

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,

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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	\$ -	\$ 500	\$ 500	\$ -	\$ 500
16 Office of Management and Budget	1,255	-	1,255	427	828
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	3,506	1,533
24 Puerto Rico Department of Treasury	818,835	-	818,835	776,686	42,149
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	795	921
31 General Services Administration	5,655	33,500	39,155	17,036	22,119
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	257	7,089	3,468	3,620
40 Puerto Rico Police Bureau	18,899	-	18,899	5,801	13,098
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	20	15,480	12,528	2,952
43 Puerto Rico National Guard	-	200	200	-	200
45 Department of Public Safety	227	-	227	230	(3)
49 Department of Transportation and Public Works	135,484	150,050	285,534	137,717	147,817
50 Department of Natural and Environmental Resources	47,246	1,335	48,581	13,395	35,185
55 Puerto Rico Department of Agriculture	3,558	-	3,558	1,503	2,055
60 Office of the Citiwen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	149,422	165,150
68 Puerto Rico Labor Relations Board	487	-	487	254	233
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	1,447	868
71 Department of Health	181,482	3,313	184,795	115,182	69,613
78 Department of Housing	27,929	-	27,929	13,462	14,467
81 Department of Education	10,039	27,017	37,056	511	36,545
87 Department of Recreation and Sports	22,347	-	22,347	15,264	7,083
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	4,094	2,565
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	24	24	-	24
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	613	238
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	4,471	19,454
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,207	-	1,207	771	436
221 Medical Emergency Corps Bureau	8,415	-	8,415	6,904	1,511
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	-	69	69	4	64
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 216,753	\$ 1,877,065	\$ 1,285,491	\$ 591,574

Puerto Rico Department of Treasury

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

By Agency¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 478,522	\$ 110,510
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	75,716	22,180
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	142,666	3,076
119 Department of Economic Development & Commerce	53,634	59,291	112,925	44,994	67,930
162 Public Building Authority	151,067	-	151,067	142,941	8,126
168 Puerto Rico Ports Authority	84,265	69,858	154,123	78,682	75,441
180 Tourism Company	152,211	53,000	205,211	188,875	16,336
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	291,559	0
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	93,937	(463)
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	13,512	84,485
277 Agricultural Enterprises Development Administration	87,077	-	87,077	86,901	176
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	35,964	4,214
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	300	8,430
303 Convention Center of District Authority	58,477	38,866	97,343	100,567	(3,224)
Total - Core Component Units	\$ 1,951,530	\$ 220,825	\$ 2,172,355	\$ 1,775,138	\$ 397,217
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,839	\$ 266
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,554	3,379
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	9,731	5,338
82 Institute of Puerto Rican Culture	1,353	160	1,513	983	530
105 Industrial Commission	23,356	-	23,356	19,864	3,492
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,802	632
121 Government Board of the 911 Service	22,597	6,146	28,743	13,642	15,101
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	6,325	1,945
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	676	670
165 Land Authority of Puerto Rico	12,195	244	12,439	9,686	2,753
167 Integral Development of the "Península de Cantera"	257	172	429	213	216
177 Land Administration of Puerto Rico	9,987	4,610	14,597	7,965	6,632
186 Culebra Conservation and Development Authority	319	366	685	658	27
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	2,986	1,533
192 Fine Arts Center Corporation	2,768	200	2,968	2,191	777
195 Economic Development Bank of PR	14,999	-	14,999	9,472	5,527
196 Puerto Rico Public Broadcasting Corporation	142	5,346	5,488	5,907	(419)
198 Agricultural Insurance Corporation	3,416	44	3,460	3,197	263
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	3,160	1,405
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	9,088	4,824
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	1,457	463
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	2,477	7,420
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	4,524	(2,309)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	52,912	6,026
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	333	(44)
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	18,237	13,862
310 Municipal Finance Corporation	404,665	-	404,665	211,357	193,308
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	407,437	78,605
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ 56,382	\$ 1,172,815	\$ 816,673	\$ 356,141

Puerto Rico Department of Treasury

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

By Agency¹

June 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ 0	\$ (0)
25 Custody of the Department of the Treasury	665,362	253,533	918,895	484,561	434,334
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 253,533	\$ 918,895	\$ 484,561	\$ 434,334

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
10 The General Court of Justice	18,575	-	18,575	14,094	4,481
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	16,598	-	16,598	22,699	(6,101)
Total - Out of Scope Entities	\$ 35,173	\$ -	\$ 35,173	\$ 36,793	\$ (1,620)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 216,753	\$ 1,877,065	\$ 1,285,491	\$ 591,574
Core Component Units	1,951,530	220,825	2,172,355	1,775,138	397,217
Secondary Component Units	1,116,433	56,382	1,172,815	816,673	356,141
OMB and Hacienda Custodies	665,362	253,533	918,895	484,561	434,334
Out of Scope Entities	35,173	-	35,173	36,793	(1,620)
Total	\$ 5,428,810	\$ 747,493	\$ 6,176,303	\$ 4,398,656	\$ 1,777,647

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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	\$ 19,790	\$ 500	\$ 20,290	\$ 16,930	\$ 3,360	17%
16 Office of Management and Budget	27,651	20,431	48,082	23,041	25,041	52%
18 Planning Board	-	21,106	21,106	13,763	7,344	35%
21 Emergency and Disaster Management Bureau	8,545	-	8,545	4,892	3,653	43%
23 Puerto Rico Department of State	21,747	(1,551)	20,196	16,576	3,620	18%
24 Puerto Rico Department of Treasury	1,034,237	29,894	1,064,131	993,822	70,309	7%
28 State Elections Commission	32,400	(312)	32,088	28,711	3,376	11%
30 Human Resources Management & Transformation	12,060	6,348	18,408	15,715	2,693	15%
31 General Services Administration	30,363	33,435	63,798	34,691	29,106	46%
34 Commission of Investigation, Processing and Appeals	526	-	526	496	30	6%
37 Civil Rights Commission	856	-	856	635	221	26%
38 Puerto Rico Department of Justice	166,748	2,190	168,938	154,515	14,423	9%
40 Puerto Rico Police Bureau	879,837	(2,777)	877,060	798,810	78,251	9%
41 Special Investigations Bureau	6,061	-	6,061	5,637	424	7%
42 Puerto Rico Fire Department Bureau	102,589	(4,931)	97,658	92,516	5,142	5%
43 Puerto Rico National Guard	20,916	83	20,999	18,488	2,511	12%
45 Department of Public Safety	276,756	(5,631)	271,125	272,484	(1,360)	-1%
49 Department of Transportation and Public Works	202,976	149,902	352,878	187,563	165,316	47%
50 Department of Natural and Environmental Resources	169,715	13,382	183,097	133,234	49,864	27%
55 Puerto Rico Department of Agriculture	42,469	(78)	42,391	36,655	5,737	14%
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,862	158	4%
62 Cooperative Development Commission of Puerto Rico	3,002	(19)	2,983	2,504	479	16%
67 Puerto Rico Department of Labor and Human Resources	359,385	(137)	359,249	193,565	165,683	46%
68 Puerto Rico Labor Relations Board	1,558	(1)	1,557	1,282	275	18%
69 Puerto Rico Department of Consumer Affairs	16,612	(748)	15,864	13,830	2,034	13%
71 Department of Health	713,244	34,825	748,069	615,396	132,673	18%
78 Department of Housing	55,106	2,421	57,527	40,748	16,779	29%
81 Department of Education	3,054,423	164,817	3,219,240	2,828,894	390,346	12%
87 Department of Recreation and Sports	59,691	(1,106)	58,585	48,456	10,129	17%
95 Mental Health and Drug Addiction Services Administration	157,631	4,732	162,363	136,510	25,852	16%
96 Office of the Women's Advocate	5,341	1,512	6,853	4,762	2,091	31%
120 Veteran's Advocate Office of Puerto Rico	4,455	(157)	4,298	2,709	1,589	37%
122 Secretariat of the Department of the Family	51,562	(22)	51,540	48,055	3,485	7%
123 Family and Children Administration	236,201	42,122	278,323	266,539	11,784	4%
124 Child Support Administration (ASUME)	17,837	(102)	17,735	16,308	1,427	8%
126 Vocational Rehabilitation Administration	29,671	(88)	29,583	28,282	1,301	4%
127 Administration for Socioeconomic Development of the Family	105,541	(4,363)	101,178	91,634	9,544	9%
137 Department of Correction and Rehabilitation	464,047	3,325	467,372	407,536	59,836	13%
139 Parole Board	3,419	(53)	3,366	2,729	637	19%
143 Office of Protection and Defense for People with Disabilities	1,264	(84)	1,180	598	582	49%
152 Elderly and Retired People Advocate Office	3,809	(8)	3,801	3,681	121	3%
153 Office for People with Disabilities	4,057	(1,070)	2,987	2,279	708	24%
155 State Historic Preservation Office of Puerto Rico	4,570	560	5,130	4,406	723	14%
221 Medical Emergency Corps Bureau	38,452	1,108	39,560	34,827	4,732	12%
231 Office for the Patient's Advocate	2,089	15	2,104	1,762	342	16%
241 Administration for Integral Development of Childhood	14,060	14,133	28,193	21,782	6,411	23%
279 Public Service Appeals Commission	2,819	21	2,840	2,736	104	4%
281 Office of the Election Comptroller	2,923	756	3,679	3,467	212	6%
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 524,393	\$ 8,997,410	\$ 7,678,312	\$ 1,319,097	15%

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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	\$ 589,032	\$ -	\$ 589,032	\$ 478,522	\$ 110,510	19%
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	75,716	22,180	23%
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	233,376	15,498	6%
119 Department of Economic Development & Commerce	99,121	41,468	140,589	61,208	79,381	56%
162 Public Building Authority	156,114	6,560	162,674	142,941	19,732	12%
168 Puerto Rico Ports Authority	84,265	69,858	154,123	78,682	75,441	49%
180 Tourism Company	152,211	53,000	205,211	188,875	16,336	8%
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	1,310,956	(184,883)	-16%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	94,448	5,026	5%
235 Puerto Rico Housing Finance Corporation	106,323	(416)	105,907	17,011	88,896	84%
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	190,128	(29,820)	-19%
285 Puerto Rico Integrated Transit Authority	124,105	(315)	123,790	116,177	7,612	6%
295 Fiscal Agency & Financial Advisory Authority	47,355	1,368	48,723	26,375	22,348	46%
303 Convention Center of District Authority	58,477	40,085	98,562	100,567	(2,006)	-2%
Total - Core Component Units	\$ 3,146,077	\$ 215,158	\$ 3,361,235	\$ 3,114,984	\$ 246,252	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,839	\$ 266	13%
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,554	3,379	28%
29 Puerto Rico Federal Affairs Administration	3,222	(25)	3,197	2,585	612	19%
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	9,731	5,338	35%
82 Institute of Puerto Rican Culture	20,951	(279)	20,672	13,772	6,900	33%
105 Industrial Commission	23,356	-	23,356	19,864	3,492	15%
109 Puerto Rico School of Plastic Arts	5,341	659	6,000	4,646	1,354	23%
121 Government Board of the 911 Service	22,597	6,146	28,743	13,642	15,101	53%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	6,325	1,945	24%
161 Puerto Rico Infrastructure Financing Authority	3,751	91	3,842	2,917	925	24%
165 Land Authority of Puerto Rico	12,195	244	12,439	9,686	2,753	22%
167 Integral Development of the "Península de Cantera"	859	172	1,031	793	238	23%
177 Land Administration of Puerto Rico	9,987	4,610	14,597	7,965	6,632	45%
186 Culebra Conservation and Development Authority	583	364	947	886	61	6%
189 Institute of Forensic Science	25,062	3,747	28,809	25,674	3,135	11%
191 Musical Arts Corporation	10,522	4,531	15,053	13,512	1,541	10%
192 Fine Arts Center Corporation	7,030	656	7,686	6,476	1,210	16%
195 Economic Development Bank of PR	14,999	-	14,999	9,472	5,527	37%
196 Puerto Rico Public Broadcasting Corporation	142	8,410	8,552	8,924	(372)	-4%
198 Agricultural Insurance Corporation	3,416	44	3,460	3,197	263	8%
215 Puerto Rico Conservatory of Music Corporation	13,501	37	13,538	11,280	2,258	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	9,088	4,824	35%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	(9)	1,092	859	234	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	711	4,319	3,053	1,266	29%
265 Roosevelt Roads	1,920	1,124	3,044	2,561	483	16%
271 Puerto Rico Technology and Innovation Services	113,320	2,697	116,017	72,922	43,095	37%
276 Puerto Rico Public Private Partnership Authority	28,653	9,207	37,860	13,438	24,422	65%
286 Authority of the Port of Ponce	2,906	(14)	2,892	5,054	(2,163)	-75%
288 University of Puerto Rico Comprehensive Cancer Center	81,659	15,097	96,756	89,981	6,774	7%
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	1,123	1,083	49%
298 Public Service Regulatory Board	40,271	(550)	39,721	25,671	14,050	35%
310 Municipal Finance Corporation	404,665	-	404,665	211,357	193,308	48%
311 Puerto Rico Gaming Commission	451,915	36,306	488,221	409,213	79,008	16%
312 Retirement Board of the Government of Puerto Rico	59,846	67,422	127,268	102,200	25,068	20%
329 Office of Socioeconomic Development	5,747	(20)	5,727	4,494	1,233	22%
Total - Secondary Component Units	\$ 1,425,750	\$ 162,246	\$ 1,587,996	\$ 1,132,755	\$ 455,241	29%

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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 %
\$ 824,241	\$ (211,045)	\$ 613,196	\$ 0	\$ 613,196	100%
3,245,441	584,684	3,830,125	1,585,345	2,244,780	59%
\$ 4,069,682	\$ 373,639	\$ 4,443,321	\$ 1,585,345	\$ 2,857,976	64%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 56,135	\$ 273	\$ 56,408	\$ 56,588	\$ (180)	0%
430,232	3,300	433,532	429,067	4,465	1%
137,477	1,904	139,381	138,985	396	0%
22,462	-	22,462	26,786	(4,324)	-19%
560,898	5,136	566,034	566,034	-	0%
10,149	(2)	10,147	10,053	94	1%
3,588	-	3,588	3,574	14	0%
51,840	92,449	144,289	132,273	12,015	8%
55,039	1,780	56,819	53,497	3,322	6%
2,900	(49)	2,851	2,759	92	3%
19,556	(218)	19,338	19,363	(24)	0%
-	-	-	-	-	-
59,323	-	59,323	56,357	2,966	5%
\$ 1,409,599	\$ 104,573	\$ 1,514,172	\$ 1,495,336	\$ 18,836	1%

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 %
\$ 8,473,017	\$ 524,393	\$ 8,997,410	\$ 7,678,312	\$ 1,319,097	15%
3,146,077	215,158	3,361,235	3,114,984	246,252	7%
1,425,750	162,246	1,587,996	1,132,755	455,241	29%
4,069,682	373,639	4,443,321	1,585,345	2,857,976	64%
1,409,599	104,573	1,514,172	1,495,336	18,836	1%
\$ 18,524,125	\$ 1,380,009	\$ 19,904,134	\$ 15,006,732	\$ 4,897,402	25%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
June 26 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	\$ 19,790	\$ 0	\$ 19,790	\$ 16,930	\$ 2,860	14%
16 Office of Management and Budget	26,396	20,431	46,827	22,614	24,213	52%
18 Planning Board	-	21,106	21,106	13,763	7,344	35%
21 Emergency and Disaster Management Bureau	8,198	-	8,198	4,892	3,306	40%
23 Puerto Rico Department of State	16,957	(1,799)	15,158	13,070	2,088	14%
24 Puerto Rico Department of Treasury	215,402	29,894	245,296	217,136	28,159	11%
28 State Elections Commission	32,400	(312)	32,088	28,711	3,376	11%
30 Human Resources Management & Transformation	10,344	6,348	16,692	14,919	1,772	11%
31 General Services Administration	24,708	(65)	24,643	17,656	6,987	28%
34 Commission of Investigation, Processing and Appeals	526	-	526	496	30	6%
37 Civil Rights Commission	856	-	856	635	221	26%
38 Puerto Rico Department of Justice	159,916	1,933	161,849	151,047	10,802	7%
40 Puerto Rico Police Bureau	860,938	(2,777)	858,161	793,009	65,152	8%
41 Special Investigations Bureau	6,061	-	6,061	5,637	424	7%
42 Puerto Rico Fire Department Bureau	87,129	(4,952)	82,177	79,988	2,190	3%
43 Puerto Rico National Guard	20,916	(117)	20,799	18,488	2,311	11%
45 Department of Public Safety	276,529	(5,631)	270,898	272,254	(1,357)	-1%
49 Department of Transportation and Public Works	67,492	(147)	67,345	49,846	17,499	26%
50 Department of Natural and Environmental Resources	122,469	12,048	134,517	119,838	14,678	11%
55 Puerto Rico Department of Agriculture	38,911	(78)	38,833	35,152	3,681	9%
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,862	158	4%
62 Cooperative Development Commission of Puerto Rico	3,002	(19)	2,983	2,504	479	16%
67 Puerto Rico Department of Labor and Human Resources	44,813	(137)	44,677	44,143	533	1%
68 Puerto Rico Labor Relations Board	1,071	(1)	1,070	1,028	43	4%
69 Puerto Rico Department of Consumer Affairs	14,517	(968)	13,549	12,383	1,166	9%
71 Department of Health	531,762	31,512	563,274	500,214	63,060	11%
78 Department of Housing	27,177	2,421	29,598	27,285	2,313	8%
81 Department of Education	3,044,384	137,800	3,182,184	2,828,382	353,801	11%
87 Department of Recreation and Sports	37,344	(1,106)	36,238	33,192	3,046	8%
95 Mental Health and Drug Addiction Services Administration	150,972	4,732	155,704	132,416	23,287	15%
96 Office of the Women's Advocate	5,341	1,512	6,853	4,762	2,091	31%
120 Veteran's Advocate Office of Puerto Rico	4,455	(157)	4,298	2,709	1,589	37%
122 Secretariat of the Department of the Family	51,562	(22)	51,540	48,055	3,485	7%
123 Family and Children Administration	236,201	42,098	278,299	266,539	11,759	4%
124 Child Support Administration (ASUME)	17,837	(102)	17,735	16,308	1,427	8%
126 Vocational Rehabilitation Administration	28,820	(88)	28,732	27,669	1,063	4%
127 Administration for Socioeconomic Development of the Family	105,541	(4,363)	101,178	91,634	9,544	9%
137 Department of Correction and Rehabilitation	440,122	3,325	443,447	403,065	40,382	9%
139 Parole Board	3,419	(53)	3,366	2,729	637	19%
143 Office of Protection and Defense for People with Disabilities	1,264	(84)	1,180	598	582	49%
152 Elderly and Retired People Advocate Office	3,809	(8)	3,801	3,681	121	3%
153 Office for People with Disabilities	4,057	(1,070)	2,987	2,279	708	24%
155 State Historic Preservation Office of Puerto Rico	3,363	560	3,923	3,636	287	7%
221 Medical Emergency Corps Bureau	30,037	1,108	31,145	27,923	3,221	10%
231 Office for the Patient's Advocate	2,089	15	2,104	1,762	342	16%
241 Administration for Integral Development of Childhood	14,060	14,133	28,193	21,782	6,411	23%
279 Public Service Appeals Commission	2,819	21	2,840	2,736	104	4%
281 Office of the Election Comptroller	2,923	687	3,610	3,463	147	4%
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 307,639	\$ 7,120,344	\$ 6,392,821	\$ 727,523	10%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
June 26 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	99,089	4,042	103,131	90,709	12,422	12%
119 Department of Economic Development & Commerce	45,487	(17,823)	27,664	16,214	11,450	41%
162 Public Building Authority	5,047	6,560	11,607	-	11,607	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	1,019,397	(184,883)	-22%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	511	5,489	91%
235 Puerto Rico Housing Finance Corporation	8,326	(416)	7,910	3,499	4,411	56%
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	103,227	(29,996)	-41%
285 Puerto Rico Integrated Transit Authority	83,927	(315)	83,612	80,213	3,398	4%
295 Fiscal Agency & Financial Advisory Authority	38,625	1,368	39,993	26,075	13,919	35%
303 Convention Center of District Authority	-	1,218	1,218	-	1,218	100%
Total - Core Component Units	\$ 1,194,547	\$ (5,666)	\$ 1,188,881	\$ 1,339,846	\$ (150,965)	-13%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	3,222	(25)	3,197	2,585	612	19%
82 Institute of Puerto Rican Culture	19,598	(439)	19,159	12,789	6,370	33%
109 Puerto Rico School of Plastic Arts	2,907	659	3,566	2,844	722	20%
161 Puerto Rico Infrastructure Financing Authority	2,405	91	2,496	2,241	255	10%
167 Integral Development of the "Península de Cantera"	602	-	602	580	22	4%
186 Culebra Conservation and Development Authority	264	(2)	262	228	34	13%
189 Institute of Forensic Science	24,539	3,747	28,286	25,674	2,612	9%
191 Musical Arts Corporation	8,506	2,028	10,534	10,526	7	0%
192 Fine Arts Center Corporation	4,262	456	4,718	4,285	433	9%
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	3,017	46	2%
215 Puerto Rico Conservatory of Music Corporation	8,936	37	8,973	8,120	853	10%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	(9)	1,092	859	234	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	711	4,319	3,053	1,266	29%
265 Roosevelt Roads	-	1,124	1,124	1,104	20	2%
271 Puerto Rico Technology and Innovation Services	103,423	2,697	106,120	70,445	35,675	34%
276 Puerto Rico Public Private Partnership Authority	28,653	9,207	37,860	13,438	24,422	65%
286 Authority of the Port of Ponce	691	(14)	677	530	146	22%
288 University of Puerto Rico Comprehensive Cancer Center	22,721	15,097	37,818	37,069	749	2%
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	790	1,127	59%
298 Public Service Regulatory Board	8,172	(550)	7,622	7,434	188	2%
311 Puerto Rico Gaming Commission	2,273	(94)	2,179	1,776	403	18%
312 Retirement Board of the Government of Puerto Rico	56,449	67,422	123,871	102,200	21,671	17%
329 Office of Socioeconomic Development	5,747	(20)	5,727	4,494	1,233	22%
Total - Secondary Component Units	\$ 309,317	\$ 105,864	\$ 415,181	\$ 316,082	\$ 99,100	24%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
June 26 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 %
\$ 824,241	\$ (211,045)	\$ 613,196	\$ -	\$ 613,196	100%
2,580,079	331,151	2,911,230	1,100,784	1,810,446	62%
\$ 3,404,320	\$ 120,106	\$ 3,524,426	\$ 1,100,784	\$ 2,423,642	69%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 56,135	\$ 273	\$ 56,408	\$ 56,588	\$ (180)	0%
411,657	3,300	414,957	414,974	(17)	0%
137,477	1,904	139,381	138,985	396	0%
5,864	-	5,864	4,087	1,777	30%
560,898	5,136	566,034	566,034	-	0%
10,149	(2)	10,147	10,053	94	1%
3,588	-	3,588	3,574	14	0%
51,840	92,449	144,289	132,273	12,015	8%
55,039	1,780	56,819	53,497	3,322	6%
2,900	(49)	2,851	2,759	92	3%
19,556	(218)	19,338	19,363	(24)	0%
-	-	-	-	-	-
59,323	-	59,323	56,357	2,966	5%
\$ 1,374,426	\$ 104,573	\$ 1,478,999	\$ 1,458,543	\$ 20,455	1%

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 %
\$ 6,812,705	\$ 307,639	\$ 7,120,344	\$ 6,392,821	\$ 727,523	10%
1,194,547	(5,666)	1,188,881	1,339,846	(150,965)	-13%
309,317	105,864	415,181	316,082	99,100	24%
3,404,320	120,106	3,524,426	1,100,784	2,423,642	69%
1,374,426	104,573	1,478,999	1,458,543	20,455	1%
\$ 13,095,315	\$ 632,516	\$ 13,727,831	\$ 10,608,076	\$ 3,119,755	23%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
June 26 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	\$ -	\$ 500	\$ 500	\$ -	\$ 500	100%
16 Office of Management and Budget	1,255	-	1,255	427	828	66%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	347	-	347	-	347	100%
23 Puerto Rico Department of State	4,790	249	5,039	3,506	1,533	30%
24 Puerto Rico Department of Treasury	818,835	-	818,835	776,686	42,149	5%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,716	-	1,716	795	921	54%
31 General Services Administration	5,655	33,500	39,155	17,036	22,119	56%
38 Puerto Rico Department of Justice	6,832	257	7,089	3,468	3,620	51%
40 Puerto Rico Police Bureau	18,899	-	18,899	5,801	13,098	69%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	15,460	20	15,480	12,528	2,952	19%
43 Puerto Rico National Guard	-	200	200	-	200	100%
45 Department of Public Safety	227	-	227	230	(3)	-1%
49 Department of Transportation and Public Works	135,484	150,050	285,534	137,717	147,817	52%
50 Department of Natural and Environmental Resources	47,246	1,335	48,581	13,395	35,185	72%
55 Puerto Rico Department of Agriculture	3,558	-	3,558	1,503	2,055	58%
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	149,422	165,150	52%
68 Puerto Rico Labor Relations Board	487	-	487	254	233	48%
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	1,447	868	37%
71 Department of Health	181,482	3,313	184,795	115,182	69,613	38%
78 Department of Housing	27,929	-	27,929	13,462	14,467	52%
81 Department of Education	10,039	27,017	37,056	511	36,545	99%
87 Department of Recreation and Sports	22,347	-	22,347	15,264	7,083	32%
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	4,094	2,565	39%
126 Vocational Rehabilitation Administration	851	-	851	613	238	28%
137 Department of Correction and Rehabilitation	23,925	-	23,925	4,471	19,454	81%
155 State Historic Preservation Office of Puerto Rico	1,207	-	1,207	771	436	36%
221 Medical Emergency Corps Bureau	8,415	-	8,415	6,904	1,511	18%
281 Office of the Election Comptroller	-	69	69	4	64	94%
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 216,753	\$ 1,877,065	\$ 1,285,491	\$ 591,574	32%

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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	\$ 589,032	\$ -	\$ 589,032	\$ 478,522	\$ 110,510	19%
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	75,716	22,180	23%
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	142,666	3,076	2%
119 Department of Economic Development & Commerce	53,634	59,291	112,925	44,994	67,930	60%
162 Public Building Authority	151,067	-	151,067	142,941	8,126	5%
168 Puerto Rico Ports Authority	84,265	69,858	154,123	78,682	75,441	49%
180 Tourism Company	152,211	53,000	205,211	188,875	16,336	8%
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	291,559	0	0%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	93,937	(463)	0%
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	13,512	84,485	86%
277 Agricultural Enterprises Development Administration	87,077	-	87,077	86,901	176	0%
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	35,964	4,214	10%
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	300	8,430	97%
303 Convention Center of District Authority	58,477	38,866	97,343	100,567	(3,224)	-3%
Total - Core Component Units	\$ 1,951,530	\$ 220,825	\$ 2,172,355	\$ 1,775,138	\$ 397,217	18%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,839	\$ 266	13%
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,554	3,379	28%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	9,731	5,338	35%
82 Institute of Puerto Rican Culture	1,353	160	1,513	983	530	35%
105 Industrial Commission	23,356	-	23,356	19,864	3,492	15%
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,802	632	26%
121 Government Board of the 911 Service	22,597	6,146	28,743	13,642	15,101	53%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	6,325	1,945	24%
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	676	670	50%
165 Land Authority of Puerto Rico	12,195	244	12,439	9,686	2,753	22%
167 Integral Development of the "Península de Cantera"	257	172	429	213	216	50%
177 Land Administration of Puerto Rico	9,987	4,610	14,597	7,965	6,632	45%
186 Culebra Conservation and Development Authority	319	366	685	658	27	4%
189 Institute of Forensic Science	523	-	523	-	523	100%
191 Musical Arts Corporation	2,016	2,503	4,519	2,986	1,533	34%
192 Fine Arts Center Corporation	2,768	200	2,968	2,191	777	26%
195 Economic Development Bank of PR	14,999	-	14,999	9,472	5,527	37%
196 Puerto Rico Public Broadcasting Corporation	142	5,346	5,488	5,907	(419)	-8%
198 Agricultural Insurance Corporation	3,416	44	3,460	3,197	263	8%
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	3,160	1,405	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	9,088	4,824	35%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	1,457	463	24%
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	2,477	7,420	75%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	4,524	(2,309)	-104%
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	52,912	6,026	10%
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	333	(44)	-15%
298 Public Service Regulatory Board	32,099	-	32,099	18,237	13,862	43%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	404,665	-	404,665	211,357	193,308	48%
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	407,437	78,605	16%
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ 56,382	\$ 1,172,815	\$ 816,673	\$ 356,141	30%

Puerto Rico Department of Treasury

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

By Agency¹

June 26 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 %
\$ -	\$ -	\$ -	\$ 0	\$ (0)	
665,362	253,533	918,895	484,561	434,334	47%
\$ 665,362	\$ 253,533	\$ 918,895	\$ 484,561	\$ 434,334	47%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
18,575	-	18,575	14,094	4,481	24%
16,598	-	16,598	22,699	(6,101)	-37%
\$ 35,173	\$ -	\$ 35,173	\$ 36,793	\$ (1,620)	-5%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,660,312	\$ 216,753	\$ 1,877,065	\$ 1,285,491	\$ 591,574	32%
1,951,530	220,825	2,172,355	1,775,138	397,217	18%
1,116,433	56,382	1,172,815	816,673	356,141	30%
665,362	253,533	918,895	484,561	434,334	47%
35,173	-	35,173	36,793	(1,620)	-5%
\$ 5,428,810	\$ 747,493	\$ 6,176,303	\$ 4,398,656	\$ 1,777,647	29%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ 125	\$ 5,073	\$ 4,247	\$ 826	16%
16 Office of Management and Budget	6,913	5,108	12,020	8,370	3,650	30%
18 Planning Board	-	5,277	5,277	3,496	1,780	34%
21 Emergency and Disaster Management Bureau	2,136	-	2,136	1,309	827	39%
23 Puerto Rico Department of State	5,437	(388)	5,049	3,878	1,171	23%
24 Puerto Rico Department of Treasury	258,559	7,473	266,033	276,607	(10,574)	-4%
28 State Elections Commission	8,100	(78)	8,022	8,416	(395)	-5%
30 Human Resources Management & Transformation	3,015	1,587	4,602	2,655	1,947	42%
31 General Services Administration	7,591	8,359	15,949	14,782	1,167	7%
34 Commission of Investigation, Processing and Appeals	132	-	132	129	3	2%
37 Civil Rights Commission	214	-	214	175	39	18%
38 Puerto Rico Department of Justice	41,687	547	42,234	42,588	(354)	-1%
40 Puerto Rico Police Bureau	219,959	(694)	219,265	214,500	4,765	2%
41 Special Investigations Bureau	1,515	-	1,515	1,382	133	9%
42 Puerto Rico Fire Department Bureau	25,647	(1,233)	24,414	23,569	846	3%
43 Puerto Rico National Guard	5,229	21	5,250	3,419	1,831	35%
45 Department of Public Safety	69,189	(1,408)	67,781	66,411	1,370	2%
49 Department of Transportation and Public Works	50,744	37,476	88,220	59,353	28,867	33%
50 Department of Natural and Environmental Resources	42,429	3,346	45,774	39,857	5,918	13%
55 Puerto Rico Department of Agriculture	10,617	(19)	10,598	6,927	3,671	35%
60 Office of the Citizen's Ombudsman	1,002	3	1,005	973	32	3%
62 Cooperative Development Commission of Puerto Rico	751	(5)	746	640	106	14%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	89,846	(34)	89,812	29,571	60,242	67%
68 Puerto Rico Labor Relations Board	390	(0)	389	325	64	16%
69 Puerto Rico Department of Consumer Affairs	4,153	(187)	3,966	3,275	691	17%
71 Department of Health	178,311	8,706	187,017	184,166	2,851	2%
78 Department of Housing	13,777	605	14,382	12,079	2,303	16%
81 Department of Education	763,606	41,204	804,810	705,191	99,619	12%
87 Department of Recreation and Sports	14,923	(277)	14,646	16,086	(1,440)	-10%
95 Mental Health and Drug Addiction Services Administration	39,408	1,183	40,591	35,775	4,816	12%
96 Office of the Women's Advocate	1,335	378	1,713	1,487	226	13%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(39)	1,075	648	426	40%
122 Secretariat of the Department of the Family	12,891	(6)	12,885	9,892	2,993	23%
123 Family and Children Administration	59,050	10,530	69,581	72,999	(3,418)	-5%
124 Child Support Administration (ASUME)	4,459	(26)	4,434	4,922	(488)	-11%
126 Vocational Rehabilitation Administration	7,418	(22)	7,396	5,987	1,408	19%
127 Administration for Socioeconomic Development of the Family	26,385	(1,091)	25,295	27,703	(2,408)	-10%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	116,012	831	116,843	105,685	11,158	10%
139 Parole Board	855	(13)	842	651	190	23%
143 Office of Protection and Defense for People with Disabilities	316	(21)	295	178	117	40%
152 Elderly and Retired People Advocate Office	952	(2)	950	1,850	(899)	-95%
153 Office for People with Disabilities	1,014	(267)	747	709	37	5%
155 State Historic Preservation Office of Puerto Rico	1,143	140	1,282	1,211	72	6%
221 Medical Emergency Corps Bureau	9,613	277	9,890	9,054	836	8%
231 Office for the Patient's Advocate	522	4	526	447	79	15%
241 Administration for Integral Development of Childhood	3,515	3,533	7,048	8,862	(1,814)	-26%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	5	710	741	(31)	-4%
281 Office of the Election Comptroller	731	189	920	1,056	(136)	-15%
Total - Entities Operating in PRIFAS 7.5	\$ 2,118,254	\$ 131,098	\$ 2,249,352	\$ 2,024,232	\$ 225,120	10%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 130,844	\$ 16,414	11%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	21,179	3,295	13%
90 Medical Services Administration of Puerto Rico	61,208	1,011	62,218	59,107	3,111	5%
119 Department of Economic Development & Commerce	24,780	10,367	35,147	15,399	19,748	56%
162 Public Building Authority	39,029	1,640	40,668	40,307	361	1%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	21,066	17,465	38,531	18,482	20,049	52%
180 Tourism Company	38,053	13,250	51,303	78,788	(27,486)	-54%
187 Puerto Rico Health Insurance Administration	281,518	-	281,518	484,298	(202,780)	-72%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	24,869	-	24,869	25,144	(275)	-1%
235 Puerto Rico Housing Finance Corporation	26,581	(104)	26,477	4,085	22,391	85%
277 Agricultural Enterprises Development Administration	40,152	(75)	40,077	90,649	(50,572)	-126%
285 Puerto Rico Integrated Transit Authority	31,026	(79)	30,947	30,445	502	2%
295 Fiscal Agency & Financial Advisory Authority	11,839	342	12,181	10,645	1,536	13%
303 Convention Center of District Authority	14,619	10,021	24,640	16,715	7,926	32%
Total - Core Component Units	\$ 786,519	\$ 53,790	\$ 840,309	\$ 1,026,089	\$ (185,780)	-22%
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 581	\$ (55)	-11%
22 Office of The Commissioner of Insurance	2,983	-	2,983	2,412	571	19%
29 Puerto Rico Federal Affairs Administration	806	(6)	799	608	191	24%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,778	989	26%
82 Institute of Puerto Rican Culture	5,238	(70)	5,168	3,359	1,809	35%
105 Industrial Commission	5,839	-	5,839	5,706	133	2%
109 Puerto Rico School of Plastic Arts	1,335	165	1,500	1,062	438	29%
121 Government Board of the 911 Service	5,649	1,536	7,186	5,179	2,006	28%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	2,557	(489)	-24%
161 Puerto Rico Infrastructure Financing Authority	938	23	961	807	154	16%
165 Land Authority of Puerto Rico	3,049	61	3,110	2,985	125	4%
167 Integral Development of the "Península de Cantera"	215	43	258	352	(94)	-37%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	2,796	853	23%
186 Culebra Conservation and Development Authority	146	91	237	236	1	1%
189 Institute of Forensic Science	6,266	937	7,202	7,451	(249)	-3%
191 Musical Arts Corporation	2,631	1,133	3,763	5,450	(1,686)	-45%
192 Fine Arts Center Corporation	1,758	164	1,921	1,813	108	6%
195 Economic Development Bank of PR	3,750	-	3,750	2,788	961	26%
196 Puerto Rico Public Broadcasting Corporation	36	2,102	2,138	1,993	145	7%
198 Agricultural Insurance Corporation	854	11	865	703	162	19%
215 Puerto Rico Conservatory of Music Corporation	3,375	9	3,385	2,835	550	16%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	0	3,478	4,598	(1,120)	-32%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	(2)	273	207	67	24%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	178	1,080	976	104	10%
265 Roosevelt Roads	480	281	761	1,096	(335)	-44%
271 Puerto Rico Technology and Innovation Services	28,330	674	29,004	5,068	23,937	83%
276 Puerto Rico Public Private Partnership Authority	7,163	2,302	9,465	5,862	3,603	38%
286 Authority of the Port of Ponce	727	(4)	723	1,256	(533)	-74%
288 University of Puerto Rico Comprehensive Cancer Center	20,415	3,774	24,189	32,612	(8,423)	-35%
293 Center for Diabetes Research, Education, and Medical Services	382	170	551	274	277	50%
298 Public Service Regulatory Board	2,043	(138)	1,906	7,082	(5,176)	-272%
310 Municipal Finance Corporation	8,025	-	8,025	40,026	(32,001)	-399%
311 Puerto Rico Gaming Commission	101,735	-	101,735	112,557	(10,822)	-11%
312 Retirement Board of the Government of Puerto Rico	126,523	9,077	135,599	57,799	77,800	57%
329 Office of Socioeconomic Development	2,286	16,855	19,141	1,077	18,064	94%
TBD1 COFINA	-	(5)	(5)	-	(5)	100%
Total - Secondary Component Units	\$ 355,959	\$ 40,514	\$ 396,473	\$ 324,360	\$ 72,113	18%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 206,060	\$ (52,761)	\$ 153,299	\$ 0	\$ 153,299	100%
25 Custody of the Department of the Treasury	811,360	146,171	957,531	371,873	585,658	61%
Total - OMB and Hacienda Custodies	\$ 1,017,421	\$ 93,410	\$ 1,110,830	\$ 371,873	\$ 738,957	67%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 14,034	\$ 68	\$ 14,102	\$ 11,964	\$ 2,138	15%
10 The General Court of Justice	107,558	825	108,383	97,227	11,156	10%
100 Legislative Assembly of the Commonwealth	34,369	476	34,845	24,165	10,681	31%
106 Public Housing Administration	5,616	-	5,616	6,542	(927)	-17%
166 Industrial Development Company	-	-	-	-	-	
176 University of Puerto Rico	140,225	-	140,225	121,990	18,235	13%
193 Office of Government Ethics	2,537	1,284	3,821	2,156	1,666	44%
200 Special Independent Prosecutor's Panel	897	(0)	897	748	149	17%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	12,960	-	12,960	37,576	(24,616)	-190%
220 Correctional Health	13,760	23,112	36,872	11,600	25,271	69%
268 Puerto Rico Institute of Statistics	725	-	725	463	262	36%
272 Office of the Inspector General	4,889	445	5,334	3,876	1,458	27%
289 Energy Commission	-	(12)	(12)	-	(12)	100%
297 Financial Oversight and Management Board for Puerto Rico	14,831	(54)	14,776	9,393	5,384	36%
Total - Out of Scope Entities	\$ 352,400	\$ 26,143	\$ 378,543	\$ 327,699	\$ 50,844	13%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 2,118,254	\$ 131,098	\$ 2,249,352	\$ 2,024,232	\$ 225,120	10%
Core Component Units	786,519	53,790	840,309	1,026,089	(185,780)	-22%
Secondary Component Units	356,438	40,562	396,999	324,941	72,058	18%
OMB and Hacienda Custodies	1,017,421	93,410	1,110,830	371,873	738,957	67%
Out of Scope Entities	352,400	26,143	378,543	327,699	50,844	13%
Total	\$ 4,631,031	\$ 345,002	\$ 4,976,033	\$ 4,074,835	\$ 901,199	18%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 4,948	\$ 0	\$ 4,948	\$ 4,247	\$ 701	14%
16 Office of Management and Budget	6,599	5,108	11,707	8,152	3,554	30%
18 Planning Board	-	5,277	5,277	3,496	1,780	34%
21 Emergency and Disaster Management Bureau	2,050	-	2,050	1,309	740	36%
23 Puerto Rico Department of State	4,239	(450)	3,789	2,940	850	22%
24 Puerto Rico Department of Treasury	53,851	7,473	61,324	75,611	(14,287)	-23%
28 State Elections Commission	8,100	(78)	8,022	8,416	(395)	-5%
30 Human Resources Management & Transformation	2,586	1,587	4,173	2,330	1,843	44%
31 General Services Administration	6,177	(16)	6,161	5,186	975	16%
34 Commission of Investigation, Processing and Appeals	132	-	132	129	3	2%
37 Civil Rights Commission	214	-	214	175	39	18%
38 Puerto Rico Department of Justice	39,979	483	40,462	40,620	(158)	0%
40 Puerto Rico Police Bureau	215,235	(694)	214,540	210,883	3,657	2%
41 Special Investigations Bureau	1,515	-	1,515	1,382	133	9%
42 Puerto Rico Fire Department Bureau	21,782	(1,238)	20,544	18,630	1,914	9%
43 Puerto Rico National Guard	5,229	(29)	5,200	3,419	1,781	34%
45 Department of Public Safety	69,132	(1,408)	67,724	66,181	1,543	2%
49 Department of Transportation and Public Works	16,873	(37)	16,836	11,767	5,069	30%
50 Department of Natural and Environmental Resources	30,617	3,012	33,629	32,561	1,068	3%
55 Puerto Rico Department of Agriculture	9,728	(19)	9,708	6,231	3,477	36%
60 Office of the Citizen's Ombudsman	1,002	3	1,005	973	32	3%
62 Cooperative Development Commission of Puerto Rico	751	(5)	746	640	106	14%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	11,203	(34)	11,169	8,042	3,127	28%
68 Puerto Rico Labor Relations Board	268	(0)	268	250	18	7%
69 Puerto Rico Department of Consumer Affairs	3,629	(242)	3,387	2,886	502	15%
71 Department of Health	132,941	7,878	140,818	143,873	(3,055)	-2%
78 Department of Housing	6,794	605	7,400	6,701	698	9%
81 Department of Education	761,096	34,450	795,546	705,067	90,479	11%
87 Department of Recreation and Sports	9,336	(277)	9,059	7,800	1,259	14%
95 Mental Health and Drug Addiction Services Administration	37,743	1,183	38,926	33,798	5,128	13%
96 Office of the Women's Advocate	1,335	378	1,713	1,487	226	13%
120 Veteran's Advocate Office of Puerto Rico	1,114	(39)	1,075	648	426	40%
122 Secretariat of the Department of the Family	12,891	(6)	12,885	9,892	2,993	23%
123 Family and Children Administration	59,050	10,524	69,575	72,999	(3,424)	-5%
124 Child Support Administration (ASUME)	4,459	(26)	4,434	4,922	(488)	-11%
126 Vocational Rehabilitation Administration	7,205	(22)	7,183	5,375	1,808	25%
127 Administration for Socioeconomic Development of the Family	26,385	(1,091)	25,295	27,703	(2,408)	-10%
137 Department of Correction and Rehabilitation	110,031	831	110,862	103,507	7,355	7%
139 Parole Board	855	(13)	842	651	190	23%
143 Office of Protection and Defense for People with Disabilities	316	(21)	295	178	117	40%
152 Elderly and Retired People Advocate Office	952	(2)	950	1,850	(899)	-95%
153 Office for People with Disabilities	1,014	(267)	747	709	37	5%
155 State Historic Preservation Office of Puerto Rico	841	140	981	794	187	19%
221 Medical Emergency Corps Bureau	7,509	277	7,786	6,455	1,331	17%
231 Office for the Patient's Advocate	522	4	526	447	79	15%
241 Administration for Integral Development of Childhood	3,515	3,533	7,048	8,862	(1,814)	-26%
279 Public Service Appeals Commission	705	5	710	741	(31)	-4%
281 Office of the Election Comptroller	731	172	903	1,052	(149)	-17%
Total - Entities Operating in PRIFAS 7.5	\$ 1,703,176	\$ 76,910	\$ 1,780,086	\$ 1,661,968	\$ 118,118	7%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	24,772	1,011	25,783	23,060	2,723	11%
119 Department of Economic Development & Commerce	11,372	(4,456)	6,916	1,970	4,946	72%
162 Public Building Authority	1,262	1,640	2,902	-	2,902	100%
187 Puerto Rico Health Insurance Administration	208,629	-	208,629	442,548	(233,919)	-112%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,500	-	1,500	337	1,163	78%
235 Puerto Rico Housing Finance Corporation	2,082	(104)	1,977	1,097	880	45%
277 Agricultural Enterprises Development Administration	18,383	(75)	18,308	60,396	(42,088)	-230%
285 Puerto Rico Integrated Transit Authority	20,982	(79)	20,903	21,656	(753)	-4%
295 Fiscal Agency & Financial Advisory Authority	9,656	342	9,998	10,524	(526)	-5%
303 Convention Center of District Authority	-	305	305	-	305	100%
Total - Core Component Units	\$ 298,637	\$ (1,417)	\$ 297,220	\$ 561,589	\$ (264,369)	-89%
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	806	(6)	799	608	191	24%
82 Institute of Puerto Rican Culture	4,900	(110)	4,790	2,964	1,826	38%
109 Puerto Rico School of Plastic Arts	727	165	891	693	198	22%
161 Puerto Rico Infrastructure Financing Authority	601	23	624	531	93	15%
167 Integral Development of the "Península de Cantera"	151	-	151	272	(122)	-81%
186 Culebra Conservation and Development Authority	66	(1)	65	47	19	28%
189 Institute of Forensic Science	6,135	937	7,071	7,451	(379)	-5%
191 Musical Arts Corporation	2,127	507	2,633	4,181	(1,547)	-59%
192 Fine Arts Center Corporation	1,066	114	1,179	1,037	142	12%
196 Puerto Rico Public Broadcasting Corporation	-	766	766	717	49	6%
215 Puerto Rico Conservatory of Music Corporation	2,234	9	2,243	2,059	184	8%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	(2)	273	207	67	24%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	178	1,080	976	104	10%
265 Roosevelt Roads	-	281	281	339	(58)	-21%
271 Puerto Rico Technology and Innovation Services	25,856	674	26,530	4,810	21,720	82%
276 Puerto Rico Public Private Partnership Authority	7,163	2,302	9,465	5,862	3,603	38%
286 Authority of the Port of Ponce	173	(4)	169	117	52	31%
288 University of Puerto Rico Comprehensive Cancer Center	5,680	3,774	9,454	15,414	(5,960)	-63%
293 Center for Diabetes Research, Education, and Medical Services	310	170	479	197	282	59%
298 Public Service Regulatory Board	2,043	(138)	1,906	1,443	463	24%
311 Puerto Rico Gaming Commission	568	-	568	457	112	20%
312 Retirement Board of the Government of Puerto Rico	14,112	(23)	14,089	57,799	(43,711)	-310%
329 Office of Socioeconomic Development	1,437	16,855	18,292	1,077	17,215	94%
TBD1 COFINA	-	(5)	(5)	-	(5)	100%
Total - Secondary Component Units	\$ 77,329	\$ 26,466	\$ 103,795	\$ 109,257	\$ (5,462)	-5%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 206,060	\$ (52,761)	\$ 153,299	\$ -	\$ 153,299	100%
25 Custody of the Department of the Treasury	645,020	82,788	727,807	192,011	535,796	74%
Total - OMB and Hacienda Custodies	\$ 851,080	\$ 30,027	\$ 881,107	\$ 192,011	\$ 689,095	78%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 14,034	\$ 68	\$ 14,102	\$ 11,964	\$ 2,138	15%
10 The General Court of Justice	102,914	825	103,739	94,084	9,656	9%
100 Legislative Assembly of the Commonwealth	34,369	476	34,845	24,165	10,681	31%
106 Public Housing Administration	1,466	-	1,466	1,115	351	24%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	121,990	18,235	13%
193 Office of Government Ethics	2,537	1,284	3,821	2,156	1,666	44%
200 Special Independent Prosecutor's Panel	897	(0)	897	748	149	17%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	-	12,960	37,576	(24,616)	-190%
220 Correctional Health	13,760	23,112	36,872	11,600	25,271	69%
268 Puerto Rico Institute of Statistics	725	-	725	463	262	36%
272 Office of the Inspector General	4,889	445	5,334	3,876	1,458	27%
289 Energy Commission	-	(12)	(12)	-	(12)	100%
297 Financial Oversight and Management Board for Puerto Rico	14,831	(54)	14,776	9,393	5,384	36%
Total - Out of Scope Entities	\$ 343,607	\$ 26,143	\$ 369,750	\$ 319,129	\$ 50,620	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,703,176	\$ 76,910	\$ 1,780,086	\$ 1,661,968	\$ 118,118	7%
Core Component Units	298,637	(1,417)	297,220	561,589	(264,369)	-89%
Secondary Component Units	77,329	26,466	103,795	109,257	(5,462)	-5%
OMB and Hacienda Custodies	851,080	30,027	881,107	192,011	689,095	78%
Out of Scope Entities	343,607	26,143	369,750	319,129	50,620	14%
Total	\$ 3,273,829	\$ 158,129	\$ 3,431,958	\$ 2,843,955	\$ 588,003	17%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
16 Office of Management and Budget	314	-	314	218	96	31%
21 Emergency and Disaster Management Bureau	87	-	87	-	87	100%
23 Puerto Rico Department of State	1,198	62	1,260	938	322	26%
24 Puerto Rico Department of Treasury	204,709	-	204,709	200,996	3,713	2%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	429	-	429	325	104	24%
31 General Services Administration	1,414	8,375	9,789	9,597	192	2%
38 Puerto Rico Department of Justice	1,708	64	1,772	1,968	(196)	-11%
40 Puerto Rico Police Bureau	4,725	-	4,725	3,617	1,108	23%
42 Puerto Rico Fire Department Bureau	3,865	5	3,870	4,938	(1,068)	-28%
45 Department of Public Safety	57	-	57	230	(173)	-305%
49 Department of Transportation and Public Works	33,871	37,512	71,383	47,585	23,798	33%
50 Department of Natural and Environmental Resources	11,812	334	12,145	7,296	4,850	40%
55 Puerto Rico Department of Agriculture	890	-	890	696	194	22%
67 Puerto Rico Department of Labor and Human Resources	78,643	-	78,643	21,528	57,115	73%
68 Puerto Rico Labor Relations Board	122	-	122	75	46	38%
69 Puerto Rico Department of Consumer Affairs	524	55	579	389	190	33%
71 Department of Health	45,371	828	46,199	40,293	5,906	13%
78 Department of Housing	6,982	-	6,982	5,378	1,604	23%
81 Department of Education	2,510	6,754	9,264	125	9,139	99%
87 Department of Recreation and Sports	5,587	-	5,587	8,286	(2,699)	-48%
95 Mental Health and Drug Addiction Services Administration	1,665	-	1,665	1,977	(312)	-19%
126 Vocational Rehabilitation Administration	213	-	213	613	(400)	-188%
137 Department of Correction and Rehabilitation	5,981	-	5,981	2,178	3,803	64%
155 State Historic Preservation Office of Puerto Rico	302	-	302	417	(115)	-38%
221 Medical Emergency Corps Bureau	2,104	-	2,104	2,598	(495)	-24%
Total - Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 54,188	\$ 469,266	\$ 362,264	\$ 107,003	23%

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 130,844	\$ 16,414	11%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	21,179	3,295	13%
90 Medical Services Administration of Puerto Rico	36,436	-	36,436	36,047	389	1%
119 Department of Economic Development & Commerce	13,409	14,823	28,231	13,429	14,802	52%
162 Public Building Authority	37,767	-	37,767	40,307	(2,540)	-7%
168 Puerto Rico Ports Authority	21,066	17,465	38,531	18,482	20,049	52%
180 Tourism Company	38,053	13,250	51,303	78,788	(27,486)	-54%
187 Puerto Rico Health Insurance Administration	72,890	-	72,890	41,750	31,140	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,369	-	23,369	24,807	(1,438)	-6%
235 Puerto Rico Housing Finance Corporation	24,499	-	24,499	2,988	21,511	88%
277 Agricultural Enterprises Development Administration	21,769	-	21,769	30,253	(8,484)	-39%
285 Puerto Rico Integrated Transit Authority	10,045	-	10,045	8,789	1,256	12%
295 Fiscal Agency & Financial Advisory Authority	2,183	-	2,183	121	2,062	94%
303 Convention Center of District Authority	14,619	9,717	24,336	16,715	7,621	31%
Total - Core Component Units	\$ 487,883	\$ 55,206	\$ 543,089	\$ 464,500	\$ 78,589	14%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 581	\$ (55)	-11%
22 Office of The Commissioner of Insurance	2,983	-	2,983	2,412	571	19%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,778	989	26%
82 Institute of Puerto Rican Culture	338	40	378	395	(17)	-4%
105 Industrial Commission	5,839	-	5,839	5,706	133	2%
109 Puerto Rico School of Plastic Arts	609	-	609	369	240	39%
121 Government Board of the 911 Service	5,649	1,536	7,186	5,179	2,006	28%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	2,557	(489)	-24%
161 Puerto Rico Infrastructure Financing Authority	337	-	337	276	61	18%
165 Land Authority of Puerto Rico	3,049	61	3,110	2,985	125	4%
167 Integral Development of the "Península de Cantera"	64	43	107	80	27	25%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	2,796	853	23%
186 Culebra Conservation and Development Authority	80	92	171	189	(17)	-10%
189 Institute of Forensic Science	131	-	131	-	131	100%
191 Musical Arts Corporation	504	626	1,130	1,269	(139)	-12%
192 Fine Arts Center Corporation	692	50	742	776	(34)	-5%
195 Economic Development Bank of PR	3,750	-	3,750	2,788	961	26%
196 Puerto Rico Public Broadcasting Corporation	36	1,337	1,372	1,276	96	7%
198 Agricultural Insurance Corporation	854	11	865	703	162	19%
215 Puerto Rico Conservatory of Music Corporation	1,141	-	1,141	776	365	32%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	0	3,478	4,598	(1,120)	-32%
265 Roosevelt Roads	480	-	480	757	(277)	-58%
271 Puerto Rico Technology and Innovation Services	2,474	-	2,474	258	2,216	90%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	
286 Authority of the Port of Ponce	554	-	554	1,139	(585)	-106%
288 University of Puerto Rico Comprehensive Cancer Center	14,735	-	14,735	17,198	(2,464)	-17%
293 Center for Diabetes Research, Education, and Medical Services	72	-	72	77	(5)	-7%
298 Public Service Regulatory Board	-	-	-	5,639	(5,639)	
310 Municipal Finance Corporation	8,025	-	8,025	40,026	(32,001)	-399%
311 Puerto Rico Gaming Commission	101,166	-	101,166	112,100	(10,934)	-11%
312 Retirement Board of the Government of Puerto Rico	112,411	9,100	121,511	-	121,511	100%
329 Office of Socioeconomic Development	849	-	849	-	849	100%
Total - Secondary Component Units	\$ 279,108	\$ 14,095	\$ 293,204	\$ 215,684	\$ 77,520	26%

Puerto Rico Department of Treasury

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

By Agency¹

Quarterly:

Q4

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
25 Custody of the Department of the Treasury	166,341	63,383	229,724	179,862	49,862	22%
Total - OMB and Hacienda Custodies	\$ 166,341	\$ 63,383	\$ 229,724	\$ 179,862	\$ 49,862	22%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
10 The General Court of Justice	4,644	-	4,644	3,143	1,501	32%
106 Public Housing Administration	4,150	-	4,150	5,427	(1,277)	-31%
Total - Out of Scope Entities	\$ 8,793	\$ -	\$ 8,793	\$ 8,570	\$ 223	3%
	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 54,188	\$ 469,266	\$ 362,264	\$ 107,003	23%
Core Component Units	487,883	55,206	543,089	464,500	78,589	14%
Secondary Component Units	279,108	14,095	293,204	215,684	77,520	26%
OMB and Hacienda Custodies	166,341	63,383	229,724	179,862	49,862	22%
Out of Scope Entities	8,793	-	8,793	8,570	223	3%
Total	\$ 1,357,203	\$ 186,873	\$ 1,544,076	\$ 1,230,880	\$ 313,196	20%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-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	\$ 1,649	\$ 42	\$ 1,691	\$ 1,537	\$ 154	9%
16 Office of Management and Budget	2,304	1,703	4,007	3,747	260	6%
18 Planning Board	-	1,759	1,759	1,345	414	24%
21 Emergency and Disaster Management Bureau	712	-	712	658	54	8%
23 Puerto Rico Department of State	1,812	(129)	1,683	1,273	410	24%
24 Puerto Rico Department of Treasury	86,186	2,491	88,678	109,428	(20,750)	-23%
28 State Elections Commission	2,700	(26)	2,674	3,058	(384)	-14%
30 Human Resources Management & Transformation	1,005	529	1,534	945	589	38%
31 General Services Administration	2,530	2,786	5,316	5,306	11	0%
34 Commission of Investigation, Processing and Appeals	44	-	44	49	(5)	-12%
37 Civil Rights Commission	71	-	71	64	7	10%
38 Puerto Rico Department of Justice	13,896	182	14,078	15,473	(1,395)	-10%
40 Puerto Rico Police Bureau	73,320	(231)	73,088	87,281	(14,193)	-19%
41 Special Investigations Bureau	505	-	505	427	78	15%
42 Puerto Rico Fire Department Bureau	8,549	(411)	8,138	8,291	(153)	-2%
43 Puerto Rico National Guard	1,743	7	1,750	1,337	413	24%
45 Department of Public Safety	23,063	(469)	22,594	22,188	406	2%
49 Department of Transportation and Public Works	16,915	12,492	29,407	36,281	(6,875)	-23%
50 Department of Natural and Environmental Resources	14,143	1,115	15,258	19,004	(3,746)	-25%
55 Puerto Rico Department of Agriculture	3,539	(6)	3,533	2,707	826	23%
60 Office of the Citizen's Ombudsman	334	1	335	331	4	1%
62 Cooperative Development Commission of Puerto Rico	250	(2)	249	219	29	12%
67 Puerto Rico Department of Labor and Human Resources	29,949	(11)	29,937	8,797	21,140	71%
68 Puerto Rico Labor Relations Board	130	(0)	130	90	40	31%
69 Puerto Rico Department of Consumer Affairs	1,384	(62)	1,322	1,098	224	17%
71 Department of Health	59,437	2,902	62,339	76,247	(13,907)	-22%
78 Department of Housing	4,592	202	4,794	5,486	(692)	-14%
81 Department of Education	254,535	13,735	268,270	197,130	71,140	27%
87 Department of Recreation and Sports	4,974	(92)	4,882	10,873	(5,991)	-123%
95 Mental Health and Drug Addiction Services Administration	13,136	394	13,530	13,774	(243)	-2%
96 Office of the Women's Advocate	445	126	571	448	123	22%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(13)	358	253	105	29%
122 Secretariat of the Department of the Family	4,297	(2)	4,295	3,969	326	8%
123 Family and Children Administration	19,683	3,510	23,194	16,289	6,904	30%
124 Child Support Administration (ASUME)	1,486	(9)	1,478	1,308	170	11%
126 Vocational Rehabilitation Administration	2,473	(7)	2,465	1,979	486	20%
127 Administration for Socioeconomic Development of the Family	8,795	(364)	8,432	8,612	(181)	-2%
137 Department of Correction and Rehabilitation	38,671	277	38,948	41,141	(2,194)	-6%
139 Parole Board	285	(4)	281	228	53	19%
143 Office of Protection and Defense for People with Disabilities	105	(7)	98	58	41	41%
152 Elderly and Retired People Advocate Office	317	(1)	317	1,456	(1,139)	-360%
153 Office for People with Disabilities	338	(89)	249	295	(46)	-18%
155 State Historic Preservation Office of Puerto Rico	381	47	427	620	(193)	-45%
221 Medical Emergency Corps Bureau	3,204	92	3,297	3,265	32	1%
231 Office for the Patient's Advocate	174	1	175	158	17	10%
241 Administration for Integral Development of Childhood	1,172	1,178	2,349	2,542	(193)	-8%
279 Public Service Appeals Commission	235	2	237	272	(35)	-15%
281 Office of the Election Comptroller	244	63	307	376	(69)	-23%
Total - Entities Operating in PRIFAS 7.5	\$ 706,085	\$ 43,699	\$ 749,784	\$ 717,712	\$ 32,072	4%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-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	\$ 49,086	\$ -	\$ 49,086	\$ 58,813	\$ (9,727)	-20%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,196	1,962	24%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	19,438	1,301	6%
119 Department of Economic Development & Commerce	8,260	3,456	11,716	5,798	5,918	51%
162 Public Building Authority	13,010	547	13,556	16,298	(2,742)	-20%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	7,807	5,036	39%
180 Tourism Company	12,684	4,417	17,101	42,976	(25,876)	-151%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	338,189	(244,349)	-260%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	13,035	(4,745)	-57%
235 Puerto Rico Housing Finance Corporation	8,860	(35)	8,826	917	7,908	90%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	36,753	(23,394)	-175%
285 Puerto Rico Integrated Transit Authority	10,342	(26)	10,316	10,594	(278)	-3%
295 Fiscal Agency & Financial Advisory Authority	3,946	114	4,060	3,709	351	9%
303 Convention Center of District Authority	4,873	3,340	8,213	6,283	1,931	24%
Total - Core Component Units	\$ 262,173	\$ 17,930	\$ 280,103	\$ 566,807	\$ (286,704)	-102%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 256	\$ (81)	-46%
22 Office of The Commissioner of Insurance	994	-	994	415	579	58%
29 Puerto Rico Federal Affairs Administration	269	(2)	266	164	103	39%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	1,154	102	8%
82 Institute of Puerto Rican Culture	1,746	(23)	1,723	1,323	399	23%
105 Industrial Commission	1,946	-	1,946	2,457	(511)	-26%
109 Puerto Rico School of Plastic Arts	445	55	500	384	116	23%
121 Government Board of the 911 Service	1,883	512	2,395	1,432	963	40%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	1,399	(709)	-103%
161 Puerto Rico Infrastructure Financing Authority	313	8	320	276	45	14%
165 Land Authority of Puerto Rico	1,016	20	1,037	1,514	(477)	-46%
167 Integral Development of the "Península de Cantera"	72	14	86	192	(106)	-123%
177 Land Administration of Puerto Rico	832	384	1,216	1,255	(39)	-3%
186 Culebra Conservation and Development Authority	49	30	79	111	(32)	-41%
189 Institute of Forensic Science	2,089	312	2,401	2,273	128	5%
191 Musical Arts Corporation	877	378	1,254	3,482	(2,228)	-178%
192 Fine Arts Center Corporation	586	55	640	648	(8)	-1%
195 Economic Development Bank of PR	1,250	-	1,250	1,338	(88)	-7%
196 Puerto Rico Public Broadcasting Corporation	12	701	713	762	(49)	-7%
198 Agricultural Insurance Corporation	285	4	288	331	(43)	-15%
215 Puerto Rico Conservatory of Music Corporation	1,125	3	1,128	262	866	77%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	0	1,159	3,187	(2,028)	-175%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	(1)	91	71	20	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	59	360	415	(55)	-15%
265 Roosevelt Roads	160	94	254	480	(226)	-89%
271 Puerto Rico Technology and Innovation Services	9,443	225	9,668	3,138	6,530	68%
276 Puerto Rico Public Private Partnership Authority	2,388	767	3,155	2,505	650	21%
286 Authority of the Port of Ponce	242	(1)	241	540	(299)	-124%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	1,258	8,063	11,728	(3,665)	-45%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	93	91	49%
298 Public Service Regulatory Board	3,356	(46)	3,310	2,311	999	30%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,026	40,685	38,440	2,245	6%
312 Retirement Board of the Government of Puerto Rico	4,987	5,618	10,606	50,720	(40,114)	-378%
329 Office of Socioeconomic Development	479	(2)	477	269	209	44%
Total - Secondary Component Units	\$ 118,813	\$ 13,521	\$ 132,333	\$ 135,325	\$ (2,992)	-2%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: June-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	\$ 68,687	\$ (17,587)	\$ 51,100	\$ -	\$ 51,100	100%
25 Custody of the Department of the Treasury	270,453	48,724	319,177	68,499	250,678	79%
Total - OMB and Hacienda Custodies	\$ 339,140	\$ 31,137	\$ 370,277	\$ 68,499	\$ 301,777	82%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,678	\$ 23	\$ 4,701	\$ 6,909	\$ (2,208)	-47%
10 The General Court of Justice	35,853	275	36,128	26,187	9,941	28%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	14,681	(3,065)	-26%
106 Public Housing Administration	1,872	-	1,872	2,204	(332)	-18%
176 University of Puerto Rico	46,742	428	47,170	72,449	(25,280)	-54%
193 Office of Government Ethics	846	(0)	846	1,291	(445)	-53%
200 Special Independent Prosecutor's Panel	299	-	299	458	(159)	-53%
208 Contributions to the Municipalities	4,320	7,704	12,024	33,472	(21,448)	-178%
220 Correctional Health	4,587	148	4,735	2,904	1,831	39%
268 Puerto Rico Institute of Statistics	242	(4)	238	233	4	2%
272 Office of the Inspector General	1,630	(18)	1,612	2,300	(688)	-43%
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	\$ 117,467	\$ 8,714	\$ 126,181	\$ 167,784	\$ (41,603)	-33%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 706,085	\$ 43,699	\$ 749,784	\$ 717,712	\$ 32,072	4%
Core Component Units	262,173	17,930	280,103	566,807	(286,704)	-102%
Secondary Component Units	118,813	13,521	132,333	135,325	(2,992)	-2%
OMB and Hacienda Custodies	339,140	31,137	370,277	68,499	301,777	82%
Out of Scope Entities	117,467	8,714	126,181	167,784	(41,603)	-33%
Total	\$ 1,543,677	\$ 115,001	\$ 1,658,678	\$ 1,656,128	\$ 2,549	0%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: June-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	\$ 1,649	\$ 0	\$ 1,649	\$ 1,537	\$ 112	7%
16 Office of Management and Budget	2,200	1,703	3,902	3,629	273	7%
18 Planning Board	-	1,759	1,759	1,345	414	24%
21 Emergency and Disaster Management Bureau	683	-	683	658	25	4%
23 Puerto Rico Department of State	1,413	(150)	1,263	915	348	28%
24 Puerto Rico Department of Treasury	17,950	2,491	20,441	42,027	(21,585)	-106%
28 State Elections Commission	2,700	(26)	2,674	3,058	(384)	-14%
30 Human Resources Management & Transformation	862	529	1,391	786	605	44%
31 General Services Administration	2,059	(5)	2,054	1,996	58	3%
34 Commission of Investigation, Processing and Appeals	44	-	44	49	(5)	-12%
37 Civil Rights Commission	71	-	71	64	7	10%
38 Puerto Rico Department of Justice	13,326	161	13,487	14,544	(1,056)	-8%
40 Puerto Rico Police Bureau	71,745	(231)	71,513	84,131	(12,617)	-18%
41 Special Investigations Bureau	505	-	505	427	78	15%
42 Puerto Rico Fire Department Bureau	7,261	(413)	6,848	3,403	3,445	50%
43 Puerto Rico National Guard	1,743	(10)	1,733	1,337	396	23%
45 Department of Public Safety	23,044	(469)	22,575	21,992	583	3%
49 Department of Transportation and Public Works	5,624	(12)	5,612	4,354	1,258	22%
50 Department of Natural and Environmental Resources	10,206	1,004	11,210	16,221	(5,011)	-45%
55 Puerto Rico Department of Agriculture	3,243	(6)	3,236	2,409	828	26%
60 Office of the Citizen's Ombudsman	334	1	335	331	4	1%
62 Cooperative Development Commission of Puerto Rico	250	(2)	249	219	29	12%
67 Puerto Rico Department of Labor and Human Resources	3,734	(11)	3,723	922	2,801	75%
68 Puerto Rico Labor Relations Board	89	(0)	89	78	11	13%
69 Puerto Rico Department of Consumer Affairs	1,210	(81)	1,129	999	130	12%
71 Department of Health	44,314	2,626	46,939	59,495	(12,555)	-27%
78 Department of Housing	2,265	202	2,467	2,527	(60)	-2%
81 Department of Education	253,699	11,483	265,182	197,056	68,126	26%
87 Department of Recreation and Sports	3,112	(92)	3,020	3,375	(355)	-12%
95 Mental Health and Drug Addiction Services Administration	12,581	394	12,975	12,887	89	1%
96 Office of the Women's Advocate	445	126	571	448	123	22%
94 Employees Association of the Commonwealth	-	-	-	-	-	
120 Veteran's Advocate Office of Puerto Rico	371	(13)	358	253	105	29%
122 Secretariat of the Department of the Family	4,297	(2)	4,295	3,969	326	8%
123 Family and Children Administration	19,683	3,508	23,192	16,289	6,902	30%
124 Child Support Administration (ASUME)	1,486	(9)	1,478	1,308	170	11%
126 Vocational Rehabilitation Administration	2,402	(7)	2,394	1,968	427	18%
127 Administration for Socioeconomic Development of the Family	8,795	(364)	8,432	8,612	(181)	-2%
137 Department of Correction and Rehabilitation	36,677	277	36,954	40,069	(3,115)	-8%
139 Parole Board	285	(4)	281	228	53	19%
143 Office of Protection and Defense for People with Disabilities	105	(7)	98	58	41	41%
152 Elderly and Retired People Advocate Office	317	(1)	317	1,456	(1,139)	-360%
153 Office for People with Disabilities	338	(89)	249	295	(46)	-18%
155 State Historic Preservation Office of Puerto Rico	280	47	327	405	(78)	-24%
221 Medical Emergency Corps Bureau	2,503	92	2,595	2,203	392	15%
231 Office for the Patient's Advocate	174	1	175	158	17	10%
241 Administration for Integral Development of Childhood	1,172	1,178	2,349	2,542	(193)	-8%
279 Public Service Appeals Commission	235	2	237	272	(35)	-15%
281 Office of the Election Comptroller	244	57	301	371	(70)	-23%
Total - Entities Operating in PRIFAS 7.5	\$ 567,725	\$ 25,637	\$ 593,362	\$ 563,674	\$ 29,688	5%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: June-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	6,052	2,542	30%
119 Department of Economic Development & Commerce	3,791	(1,485)	2,305	713	1,592	69%
162 Public Building Authority	421	547	967	-	967	100%
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	336,489	(266,946)	-384%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	337	163	33%
235 Puerto Rico Housing Finance Corporation	694	(35)	659	192	467	71%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	16,287	(10,184)	-167%
285 Puerto Rico Integrated Transit Authority	6,994	(26)	6,968	7,499	(531)	-8%
295 Fiscal Agency & Financial Advisory Authority	3,219	114	3,333	3,645	(312)	-9%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (472)	\$ 99,073	\$ 371,213	\$ (272,139)	-275%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	269	(2)	266	164	103	39%
82 Institute of Puerto Rican Culture	1,633	(37)	1,597	1,152	444	28%
109 Puerto Rico School of Plastic Arts	242	55	297	237	60	20%
161 Puerto Rico Infrastructure Financing Authority	200	8	208	181	27	13%
167 Integral Development of the "Península de Cantera"	50	-	50	156	(106)	-211%
186 Culebra Conservation and Development Authority	22	(0)	22	20	2	8%
189 Institute of Forensic Science	2,045	312	2,357	2,273	84	4%
191 Musical Arts Corporation	709	169	878	2,518	(1,640)	-187%
192 Fine Arts Center Corporation	355	38	393	397	(4)	-1%
196 Puerto Rico Public Broadcasting Corporation	-	255	255	-	255	100%
215 Puerto Rico Conservatory of Music Corporation	745	3	748	39	709	95%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	(1)	91	71	20	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	59	360	415	(55)	-15%
265 Roosevelt Roads	-	94	94	195	(101)	-108%
271 Puerto Rico Technology and Innovation Services	8,619	225	8,843	2,880	5,963	67%
276 Puerto Rico Public Private Partnership Authority	2,388	767	3,155	2,505	650	21%
286 Authority of the Port of Ponce	58	(1)	56	33	24	42%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	1,258	3,151	10,417	(7,266)	-231%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	65	95	59%
298 Public Service Regulatory Board	681	(46)	635	299	336	53%
311 Puerto Rico Gaming Commission	189	(8)	182	179	3	2%
312 Retirement Board of the Government of Puerto Rico	4,704	5,618	10,323	50,720	(40,397)	-391%
329 Office of Socioeconomic Development	479	(2)	477	269	209	44%
Total - Secondary Component Units	\$ 25,776	\$ 8,822	\$ 34,598	\$ 75,185	\$ (40,586)	-117%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: June-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	\$ 68,687	\$ (17,587)	\$ 51,100	\$ -	\$ 51,100	100%
25 Custody of the Department of the Treasury	215,007	27,596	242,602	33,846	208,756	86%
Total - OMB and Hacienda Custodies	\$ 283,693	\$ 10,009	\$ 293,702	\$ 33,846	\$ 259,856	88%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	4,678	\$ 23	\$ 4,701	\$ 6,909	\$ (2,208)	-47%
10 The General Court of Justice	34,305	275	34,580	26,059	8,521	25%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	14,681	(3,065)	-26%
106 Public Housing Administration	489	-	489	336	152	31%
176 University of Puerto Rico	46,742	428	47,170	72,449	(25,280)	-54%
193 Office of Government Ethics	846	(0)	846	1,291	(445)	-53%
200 Special Independent Prosecutor's Panel	299	-	299	458	(159)	-53%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	4,320	7,704	12,024	33,472	(21,448)	-178%
212 COSSEC						
220 Correctional Health	4,587	148	4,735	2,904	1,831	39%
268 Puerto Rico Institute of Statistics	242	(4)	238	233	4	2%
272 Office of the Inspector General	1,630	(18)	1,612	2,300	(688)	-43%
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
Total - Out of Scope Entities	\$ 114,536	\$ 8,714	\$ 123,250	\$ 165,788	\$ (42,538)	-35%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 567,725	\$ 25,637	\$ 593,362	\$ 563,674	\$ 29,688	5%
Core Component Units	99,546	(472)	99,073	371,213	(272,139)	-275%
Secondary Component Units	25,776	8,822	34,598	75,185	(40,586)	-117%
OMB and Hacienda Custodies	283,693	10,009	293,702	33,846	259,856	88%
Out of Scope Entities	114,536	8,714	123,250	165,788	(42,538)	-35%
Total	\$ 1,091,276	\$ 52,710	\$ 1,143,986	\$ 1,209,706	\$ (65,720)	-6%

Notes:

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

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund
By Agency¹
For the month of: June-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
16 Office of Management and Budget	105	-	105	117	(13)	-12%
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	358	62	15%
24 Puerto Rico Department of Treasury	68,236	-	68,236	67,401	835	1%
30 Human Resources Management & Transformation	143	-	143	160	(17)	-12%
31 General Services Administration	471	2,792	3,263	3,310	(47)	-1%
38 Puerto Rico Department of Justice	569	21	591	929	(338)	-57%
40 Puerto Rico Police Bureau	1,575	-	1,575	3,150	(1,575)	-100%
42 Puerto Rico Fire Department Bureau	1,288	2	1,290	4,888	(3,598)	-279%
45 Department of Public Safety	19	-	19	196	(177)	-934%
49 Department of Transportation and Public Works	11,290	12,504	23,794	31,927	(8,133)	-34%
50 Department of Natural and Environmental Resources	3,937	111	4,048	2,783	1,266	31%
55 Puerto Rico Department of Agriculture	297	-	297	298	(2)	-1%
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	7,875	18,340	70%
68 Puerto Rico Labor Relations Board	41	-	41	12	29	70%
69 Puerto Rico Department of Consumer Affairs	175	18	193	99	94	48%
71 Department of Health	15,124	276	15,400	16,752	(1,352)	-9%
78 Department of Housing	2,327	-	2,327	2,959	(632)	-27%
81 Department of Education	837	2,251	3,088	74	3,014	98%
87 Department of Recreation and Sports	1,862	-	1,862	7,498	(5,636)	-303%
95 Mental Health and Drug Addiction Services Administration	555	-	555	887	(332)	-60%
126 Vocational Rehabilitation Administration	71	-	71	11	60	85%
137 Department of Correction and Rehabilitation	1,994	-	1,994	1,073	921	46%
155 State Historic Preservation Office of Puerto Rico	101	-	101	215	(115)	-114%
221 Medical Emergency Corps Bureau	701	-	701	1,062	(360)	-51%
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 18,063	\$ 156,422	\$ 154,038	\$ 2,384	2%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 58,813	\$ (9,727)	-20%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	6,196	1,962	24%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	13,386	(1,241)	-10%
119 Department of Economic Development & Commerce	4,470	4,941	9,410	5,085	4,325	46%
162 Public Building Authority	12,589	-	12,589	16,298	(3,709)	-29%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	7,807	5,036	39%
180 Tourism Company	12,684	4,417	17,101	42,976	(25,876)	-151%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	1,700	22,597	93%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	12,698	(4,908)	-63%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	725	7,441	91%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	20,466	(13,210)	-182%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,095	253	8%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	65	663	91%
303 Convention Center of District Authority	4,873	3,239	8,112	6,283	1,829	23%
Total - Core Component Units	\$ 162,628	\$ 18,402	\$ 181,030	\$ 195,594	\$ (14,565)	-8%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency ¹

For the month of: June-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 256	\$ (81)	-46%
22 Office of The Commissioner of Insurance	994	-	994	415	579	58%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	1,154	102	8%
82 Institute of Puerto Rican Culture	113	13	126	171	(45)	-36%
105 Industrial Commission	1,946	-	1,946	2,457	(511)	-26%
109 Puerto Rico School of Plastic Arts	203	-	203	147	56	28%
121 Government Board of the 911 Service	1,883	512	2,395	1,432	963	40%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	1,399	(709)	-103%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	95	17	15%
165 Land Authority of Puerto Rico	1,016	20	1,037	1,514	(477)	-46%
167 Integral Development of the "Península de Cantera"	21	14	36	36	(0)	-1%
177 Land Administration of Puerto Rico	832	384	1,216	1,255	(39)	-3%
186 Culebra Conservation and Development Authority	27	31	57	91	(34)	-59%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	964	(587)	-156%
192 Fine Arts Center Corporation	231	17	247	251	(4)	-1%
195 Economic Development Bank of PR	1,250	-	1,250	1,338	(88)	-7%
196 Puerto Rico Public Broadcasting Corporation	12	446	457	762	(305)	-67%
198 Agricultural Insurance Corporation	285	4	288	331	(43)	-15%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	223	157	41%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	0	1,159	3,187	(2,028)	-175%
265 Roosevelt Roads	160	-	160	285	(125)	-78%
271 Puerto Rico Technology and Innovation Services	825	-	825	258	567	69%
286 Authority of the Port of Ponce	185	-	185	507	(322)	-175%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	1,311	3,600	73%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	28	(4)	-16%
298 Public Service Regulatory Board	2,675	-	2,675	2,012	663	25%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	38,261	2,243	6%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 93,036	\$ 4,698	\$ 97,735	\$ 60,141	\$ 37,594	38%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
25 Custody of the Department of the Treasury	55,447	21,128	76,575	34,653	41,921	55%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ 21,128	\$ 76,575	\$ 34,653	\$ 41,921	55%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
10 The General Court of Justice	1,547.92	-	1,547.92	128.24	1,419.67	92%
106 Public Housing Administration	1,383.17	-	1,383.17	1,867.60	(484.43)	-35%
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 1,996	\$ 935	32%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 18,063	\$ 156,422	\$ 154,038	\$ 2,384	2%
Core Component Units	162,628	18,402	181,030	195,594	(14,565)	-8%
Secondary Component Units	93,036	4,698	97,735	60,141	37,594	38%
OMB and Hacienda Custodies	55,447	21,128	76,575	34,653	41,921	55%
Out of Scope Entities	2,931	-	2,931	1,996	935	32%
Total	\$ 452,401	\$ 62,291	\$ 514,692	\$ 446,422	\$ 68,270	13%

Notes:

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

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

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

For the month of: June-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	-	3,360	445	2,915
23 Puerto Rico Department of State	1,168	(1,110)	58	-	58
24 Puerto Rico Department of Treasury	-	4,930	4,930	3,195	1,735
31 General Services Administration	1,000	1,500	2,500	1,192	1,308
38 Puerto Rico Department of Justice	369	2,980	3,349	68	3,281
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	6,200	-	6,200	5,000	1,200
49 Department of Transportation and Public Works	10,000	94,000	104,000	13,232	90,768
50 Department of Natural and Environmental Resources	1,500	-	1,500	-	1,500
60 Office of the Citizen's Ombudsman	220	-	220	220	-
69 Puerto Rico Department of Consumer Affairs	200	(82)	118	4	114
71 Department of Health	38,900	1,900	40,800	26,600	14,200
78 Department of Housing	-	201	201	-	201
81 Department of Education	-	5,000	5,000	-	5,000
95 Mental Health and Drug Addiction Services Administration	140	-	140	2	138
143 Office of Protection and Defense for People with Disabilities	27	-	27	-	27
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 109,319	\$ 183,556	\$ 49,958	\$ 133,599

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
162 Public Building Authority	-	6,812	6,812	-	6,812
168 Puerto Rico Ports Authority	-	69,858	69,858	-	69,858
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	511	5,489
Total - Core Component Units	\$ 6,000	\$ 76,670	\$ 82,670	\$ 511	\$ 82,159

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
121 Government Board of the 911 Service	-	3,126	3,126	120	3,006
189 Institute of Forensic Science	810	(770)	41	-	41
192 Fine Arts Center Corporation	-	650	650	-	650
271 Puerto Rico Technology and Innovation Services	10,200	-	10,200	297	9,903
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	4,505	566
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	95	914
312 Retirement Board of the Government of Puerto Rico	100	-	100	-	100
Total - Secondary Component Units	\$ 16,515	\$ 3,682	\$ 20,197	\$ 5,017	\$ 15,180

Puerto Rico Department of Treasury
FY26 Full Year CapEx Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
For the month of: June-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	\$ 43,006	\$ 36,289	\$ 79,295	\$ -	\$ 79,295
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ 36,289	\$ 79,545	\$ 250	\$ 79,295

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	9,226	-
100 Legislative Assembly of the Commonwealth	8,115	-	8,115	7,709	406
Total - Out of Scope Entities	\$ 17,341	\$ -	\$ 17,341	\$ 16,935	\$ 406

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 109,319	\$ 183,556	\$ 49,958	\$ 133,599
Core Component Units	6,000	76,670	82,670	511	82,159
Secondary Component Units	16,515	3,682	20,197	5,017	15,180
OMB and Hacienda Custodies	43,256	36,289	79,545	250	79,295
Out of Scope Entities	17,341	-	17,341	16,935	406
Total	\$ 157,349	\$ 225,959	\$ 383,308	\$ 72,671	\$ 310,638

Notes:

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

Appendix

Puerto Rico Department of Treasury
FY26 Consolidated Budget vs. Monthly Actual Results for Core and Secondary Component Units
 By Agency
 For the month of: June-26
 (figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	YTD Totals	Remaining Balance \$	Balance %	
Core Component Units																	
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,593	\$ 8,569	\$ 127,256	\$ 40,442	\$ 25,039	\$ 35,231	\$ 33,006	\$ 35,278	\$ 34,264	\$ 38,055	\$ 33,977	\$ 58,813	\$ 478,522	\$ 110,510	19%	
79 Automobile Accident Compensation Administration	97,897	5,675	5,432	4,759	8,999	6,128	6,607	4,771	7,008	5,159	5,571	9,412	6,196	75,716	22,180	23%	
90 Administration of Medical Services of Puerto Rico	248,873	17,761	18,550	18,633	21,587	17,803	22,301	21,363	16,976	19,294	19,966	19,703	19,438	233,376	15,498	6%	
119 Department of Economic Development and Commerce	140,589	3,123	5,158	6,702	5,624	4,970	6,350	3,532	5,358	4,991	5,138	4,463	5,798	61,208	79,381	56%	
162 Public Buildings Authority	162,674	8,471	11,552	10,185	10,199	16,775	11,637	10,692	11,344	11,777	8,022	15,988	16,298	147,941	14,732	12%	
168 Ports Authority	154,123	4,162	5,055	4,546	11,384	11,531	5,584	6,345	5,354	6,241	5,615	5,060	7,807	78,682	75,441	49%	
180 Tourism Company	205,211	474	472	465	58,008	465	514	4,250	468	44,971	22,446	13,366	42,976	188,875	16,336	8%	
187 Health Insurance Administration of Puerto Rico	1,126,073	77,661	190,137	42,612	90,637	78,870	123,870	59,724	72,170	90,977	102,297	43,812	338,189	1,310,956	(184,883)	-16%	
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,493	8,215	8,086	8,373	7,307	7,592	7,756	7,801	6,681	6,115	5,994	13,035	94,448	5,026	5%	
235 Housing Financing Authority	105,907	824	874	2,340	1,309	1,521	1,384	1,848	1,408	1,416	1,443	1,725	917	17,011	88,896	84%	
277 Administration for the Development of Agricultural Enterprises	160,308	920	921	20,040	10,799	929	1,041	980	921	62,928	3,480	50,416	36,753	190,128	(29,820)	-19%	
285 Integrated Transport Authority	123,790	9,659	9,524	8,763	9,894	11,198	8,458	10,721	10,179	7,536	10,776	9,076	10,594	116,177	7,612	6%	
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,723	1,533	1,157	1,183	1,615	1,169	3,451	1,753	2,051	1,816	2,504	4,432	3,709	26,375	22,348	46%	
303 District Authority of the Convention Center	98,562	4,864	10,078	29,071	12,353	4,529	6,104	6,440	4,546	5,867	3,975	6,457	6,283	100,567	(2,006)	-2%	
Total - Core Component Units	\$ 3,361,235	\$ 151,013	\$ 275,695	\$ 284,643	\$ 291,224	\$ 188,234	\$ 240,124	\$ 173,181	\$ 180,861	\$ 303,930	\$ 235,400	\$ 223,882	\$ 566,807	\$ 3,114,984	\$ 246,252	7%	
Secondary Component Units																	
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 140	\$ 164	\$ 190	\$ 135	\$ 256	\$ 1,839	\$ 266	13%	
22 Office of The Commissioner of Insurance	11,933	497	653	687	611	799	606	773	667	849	735	1,262	415	8,554	3,379	28%	
29 Puerto Rico Federal Affairs Administration	3,197	233	243	230	241	234	90	238	233	236	212	233	164	2,585	612	19%	
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	753	761	773	851	1,154	9,731	5,338	35%	
82 Institute of Puerto Rican Culture	20,672	720	931	1,001	2,117	937	1,414	978	1,308	1,006	1,055	981	1,323	13,772	6,900	33%	
105 Industrial Commission	23,356	1,247	1,756	1,507	1,651	1,704	1,425	1,673	1,800	1,396	1,655	1,594	2,457	19,864	3,492	15%	
109 Puerto Rico School of Plastic Arts	6,000	233	482	356	425	398	518	340	383	448	388	290	384	4,646	1,354	23%	
121 Government Board of the 911 Service	28,743	572	915	824	1,952	824	854	1,002	782	737	1,603	2,145	1,432	13,642	15,101	53%	
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	491	477	430	729	1,399	6,325	1,945	24%	
161 Puerto Rico Infrastructure Financing Authority	3,842	197	218	223	236	284	261	228	249	215	309	223	276	2,917	925	24%	
165 Land Authority of Puerto Rico	12,439	670	785	724	825	776	738	703	748	732	715	757	1,514	9,686	2,753	22%	
167 Integral Development of the "Península de Cañeras"	1,031	38	46	37	49	58	47	55	58	53	105	55	192	793	238	23%	
177 Land Administration of Puerto Rico	14,597	396	478	605	611	602	667	664	605	541	902	639	1,255	7,965	6,632	45%	
186 Culebra Conservation and Development Authority	947	58	89	41	84	89	62	82	80	65	58	66	82	1,111	886	61	6%
189 Institute of Forensic Science	28,809	1,633	1,692	1,803	1,832	2,319	2,090	1,881	1,836	3,137	2,856	2,322	2,273	25,674	3,135	11%	
191 Musical Arts Corporation	15,053	789	740	945	959	981	971	790	1,098	791	1,019	948	3,482	13,512	1,541	10%	
192 Fine Arts Center Corporation	7,686	434	466	538	542	539	460	637	516	531	531	634	648	6,476	1,210	16%	
195 Economic Development Bank of PR	14,999	565	715	651	847	827	810	801	686	782	741	709	1,338	9,472	5,527	37%	
196 Puerto Rico Public Broadcasting Corporation	8,552	693	669	685	761	815	772	590	1,011	935	618	613	762	8,924	(372)	-4%	
198 Agricultural Insurance Corporation	3,460	411	300	708	159	160	215	150	166	226	159	213	311	3,197	263	8%	
215 Puerto Rico Conservatory of Music Corporation	13,538	710	923	1,128	1,005	1,017	923	857	936	945	1,531	1,042	262	11,280	2,258	17%	
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	143	451	412	520	1,346	688	346	403	368	1,042	3,187	9,088	4,824	35%	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,092	76	76	67	68	66	92	70	76	63	63	73	71	859	234	21%	
264 Corporation for the "Caño Martín Peña" Enlace Project	4,319	126	143	180	217	448	323	202	218	221	230	331	415	3,053	1,266	29%	
265 Roosevelt Roads	3,044	96	83	10	233	63	270	258	273	179	303	313	480	2,561	483	16%	
271 Puerto Rico Technology and Innovation Services	116,017	313	5,287	799	4,855	12,662	523	23,885	17,925	1,586	728	1,201	3,138	72,932	42,095	37%	
276 Puerto Rico Public Private Partnership Authority	37,860	246	293	353	379	294	1,288	1,698	431	2,593	1,201	2,156	2,505	13,438	24,422	65%	
286 Authority of the Port of Ponce	2,892	242	534	448	425	405	500	306	529	408	314	402	540	5,054	(2,163)	-75%	
288 University of Puerto Rico Comprehensive Cancer Center	96,756	2,231	4,311	8,804	8,942	5,881	5,933	7,432	6,606	7,229	11,351	9,533	11,728	89,981	6,774	7%	
293 Center for Diabetes Research, Education, and Medical Services	2,206	90	96	87	112	95	80	85	89	115	70	111	93	1,123	1,083	49%	
298 Public Service Regulatory Board	39,721	1,248	1,709	2,056	2,531	1,981	2,095	3,279	1,915	1,776	2,583	2,187	2,311	25,671	14,050	35%	
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	18,695	21,148	19,070	19,294	20,732	21,357	193,308	193,308	48%	
311 Puerto Rico Gaming Commission	488,221	2,927	57,515	27,152	39,544	16,953	35,116	34,875	34,123	48,451	27,049	47,068	38,440	409,213	79,008	16%	
312 Retirement Board of the Government of Puerto Rico	127,268	2,870	4,617	2,959	7,404	4,270	6,911	3,575	3,205	8,591	3,391	3,689	50,720	102,200	25,068	20%	
329 Office of Socioeconomic Development	5,727	194	166	166	163	164	213	1,660	160	530	377	432	269	4,494	1,233	22%	
Total - Secondary Component Units	\$ 1,587,996	\$ 40,594	\$ 106,861	\$ 77,182	\$ 100,029	\$ 58,637	\$ 106,097	\$ 110,584	\$ 101,589	\$ 106,241	\$ 83,907	\$ 105,709	\$ 135,325	\$ 1,132,755	\$ 455,241	29%	
Core Component Units																	
	\$ 3,361,235	\$ 151,013	\$ 275,695	\$ 284,643	\$ 291,224	\$ 188,234	\$ 240,124	\$ 173,181	\$ 180,861	\$ 303,930	\$ 235,400	\$ 223,882	\$ 566,807	\$ 3,114,984	\$ 246,252	7%	
Secondary Component Units																	
	1,587,996	40,594	106,861	77,182	100,029	58,637	106,097	110,584	101,589	106,241	83,907	105,709	135,325	1,132,755	455,241	29%	
Combined Component Units Monthly Actuals																	
	\$ 4,949,231	\$ 191,606	\$ 382,556	\$ 361,824	\$ 391,253	\$ 246,872	\$ 346,221	\$ 283,766	\$ 282,450	\$ 410,161	\$ 319,307	\$ 329,590	\$ 702,133	\$ 4,247,739	\$ 701,493	14%	

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4	FY26
		1	2	3	4	5	6	7	8	9	10	11	12	
		7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45	\$ -	\$ -	\$ 44	\$ 23		\$ 24	\$ 44	\$ 22	\$ 23	\$ 22	\$ 247
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	107	114	102	102	203	102	1,138
70	State Insurance Fund Corporation	8,763	8,662	8,736	8,616	8,677	9,093	8,714	8,715	8,725	-	11,439	18,847	108,987
75	OCIF	202	195	195	199	197	209	198	199	199	199	200	-	2,192
79	Automobile Accidents Compensation Administration	-	1,043	1,077	1,042	1,042	2,081	1,122	-	1,051	-	2,081	5,185	15,723
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	-	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	1,942	1,834	2,186	2,038	1,806	2,155	1,992	2,218	2,038	2,039	1,876	2,038	24,162
105	Industrial Commission	411	425		416	411	411	446	409	395	404	395	391	4,514
109	School of Plastic Arts	36	36	36	36	36	36	36	36	36	36	36	36	432
119	Department of Economic Development and Commerce	-	323	595	322	870	599	900	598	919	934	1,206	8,412	15,678
121	Government Board of the 911 Service		23		47	23	23		24	47	-	23	23	233
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	4	3	5	4	3	4	44
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,019	4,144	-	2,095	3,937	2,103	-	20,583
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Puerto Rico Ports Authority	2,103	2,055	2,028	2,033	2,019	2,337	2,023	2,015	2,017	2,021	1,998	2,000	24,649
177	Land Administration of Puerto Rico	-	206	201	201	-	400	215	200	-	400	198	396	2,416
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-	-	4,756	-	1,020	5,776
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	38	38	38	38	38	456
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	163	173	167	162	167	162	162	167	1,970
191	Musical Arts Corporation	37	29	44	36	62	37	37	37	36	37	36	36	464
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	49	50	50	50	50	599
195	Economic Development Bank of PR	154	156	154	151	152	152	157	149	149	148	148	148	1,818
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	15	15	18	16	15	184
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	42	40	40	38	41	487
235	Puerto Rico Housing Finance Authority	-	-	57	14	14	-	28	14	14	-	14	2,146	2,301
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	9	9	10	-	9	92
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	-	-	-	7,488	-	-	10,554
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	1,145	1,145	1,145	1,145	1,145	1,146	13,743
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,299												5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	813	775	773	770	843	766	764	763	761	760	759	756	9,303
		\$ 24,682	\$ 17,268	\$ 20,617	\$ 17,582	\$ 24,044	\$ 21,921	\$ 22,354	\$ 16,978	\$ 20,096	\$ 24,749	\$ 24,190	\$ 43,028	\$ 277,510