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

Sep FY27 YTD

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Additional Disclaimers

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'New PR Government ERP' Financial Accounting System and from individual Budget-to-Actual report submissions provided by Core and Secondary Independently Forecasted Component Units ("IFCUs").

- ERP Transition and Data Completeness. As of the reporting date, financial transaction processing and reporting are operating during the Government's transition to a recently implemented ERP environment. The Budget vs. Recorded Revenue and Expenditure information presented herein reflects data available in New PR Government ERP, Component Unit submissions, and other applicable source systems as of the relevant reporting cut-off dates. Certain transactions, adjustments, encumbrances, commitments, or other financial activity may be affected by the timing of migration, interfaces, posting, validation, processing, or reconciliation and therefore may not yet be reflected in the information presented. Accordingly, reported amounts, balances, and variances may be subject to subsequent adjustment as transition-related processing and reconciliation continue.

- Reporting Comparability During ERP Transition. Changes from amounts previously reported for the same fiscal period may reflect, in part, the timing of migration, interfaces, posting, validation, processing, reconciliation, or other transition-related activity, and not solely changes in underlying financial activity. Accordingly, comparisons with prior report versions or extracts should be interpreted with caution during the ERP transition and stabilization period.

- Various Central Government agencies such as the Department of Education, the Department of Health, the Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than New PR Government ERP. Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to the New PR Government ERP Central Government System through interfaces, which may result in timing differences. Additionally, encumbrances from these agencies are not reflected in New PR Government ERP.

- Budget vs. Recorded Expenditures figures could be limited to financial information pending transfer to New PR Government ERP as well as various adjustments, including journal entry

- It is the sole responsibility of the Central Government instrumentalities and Component Units at an agency level to maintain proper and up-to-date accounting of its operations.

- Current Financial Accounting Systems encounter several deficiencies regarding their control structures. Certain measures are in place, and will continue to be implemented, to address these control structure deficiencies.

- The Government of Puerto Rico is committed to providing accurate and complete information.

- Various periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to distinguish the scope of this Budget vs. Recorded Revenue and Expenditure report from others, such as reports on Fiscal Year Budget vs. Cash Outlays, Non-Central Government instrumentalities reports, or Special Revenue Funds, and reports on transfers related to the TSA.

- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.

- This Budget vs. Recorded Expenditures exercise might not include all Inter-Agency balances.

- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

- Expense-related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency, and spend concept.

- Limitations exist regarding the visibility of budget distribution from Agency 17 (appropriations under custody of OMB) to other agencies.

- There are limitations in the reporting from 'New PR Government ERP' and from the CUs relating to the identification of expenses by funding source. As a result, some assumptions may be needed to allocate expenses by fund source and by expense concept. Actual results by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.

- The Government is committed to provide and comply with all reporting requirements, and will provide an updated version of the report as information becomes available.

- Efforts are underway to address deficiencies in the proper recording and accounting of PayGo. As issues continue to develop, the Central Government's primary financial system may present incomplete information. Information is currently presented per the Retirement System (GL200), which is the best available source of data.

- Fund 221 'Schoolwide' from the Department of Education, has been excluded from this report, previously reported as SRF, and will be excluded from all reports going forward; as this relates to a combination of General Fund and Federal Funds.

Assumptions/Resources:

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

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

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

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

General Fund Expenses: IntegraPR

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

Special Revenue Fund Expenses: IntegraPR

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY27 General Fund Expenses - Budget vs. Actual
Sep FY27 YTD
By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %	Comments
1 Payroll	869,395	$ 750,354	$ 119,041	14%	Largely due to a $37.8M variance in OMB Custody, $30.0M in the Department of Education, $17M Department of the Treasury and $18.2M in Puerto Rico Fire Department Bureau.
2 Facilities	116,913	77,190	39,723	34%	Largely due to delayed disbursements from the Department of Education amounting to $38.6M.
3 Purchased Services	142,160	73,644	68,516	48%	Variances are primarily due to the timing of disbursements. The most significant variances include the Department of Education, $16.5M, OMB Custody $11.6M , Correctional Health $6.5M, the Department of Health $5.6M and Department of Correction and Rehabilitation $7M.
4 Donations and Subsidies	75,118	56,055	19,063	25%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to $18.2M.
5 Transportation	27,417	7,704	19,713	72%	Primarily due to delayed disbursements by the Department of Education for the amount of $10.6M and Custody of the OMB $6.2M.
6 Professional Services	136,378	33,199	103,179	76%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for $28.8M, Department of Treasury Custosy for $27.0M and Department of the Treasury for $9.7M.
7 Other Operating	64,147	31,821	32,326	50%	Variances are primarily the result of disbursement timing differences. The most significant variances include $15.3M PRITS and Department of Education $10.1M.
8 Capital Expenditures	30,322	4,733	25,589	84%	Most capital projects of fiscal year 2027 have not started yet. Major drivers for this concept are the Custody of OMB $13.6M, Department of Health $6.8M, PBA $4.8M, among others.
9 Payments of current & prior period obligations	145,471	145,493	(22)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms.
10 Materials and Supplies	20,150	8,335	11,816	59%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for $5.9M, the Police Bureau for $2.1M and the Department of Health $1.2M.
11 Equipment Purchases	18,428	975	17,453	95%	Variances are primarily due to delayed disbursement across various agencies. Key variances include: Department of Education for $8.6M and OMB Custody $3.9M.
12 Media and Advertisements	1,188	905	283	24%	Variances are primarily attributed to disbursement timing differences. Main variance is from Department of Health for $103K.
13 Social Wellbeing for Puerto Rico	491,592	523,817	(32,225)	-7%	Variance is driven by early disbursements in health insurance by the Puerto Rico Health Insurance Administration totaling ($46.6M) . This is partially offset by $14.5M under the Custody of OMB, pending disbursement to various agencies.
14 Appropriations to non-governmental entities	49,109	17,619	31,490	64%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for $14.7M, ADEA $7.6M and Department of Health $2.4M.
30 PayGo	509,145	467,705	41,441	8%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	66,158	25,358	40,799	62%	The variance is driven by $32.6M from OMB Custory mainly related to disbursements in the plan of adjustment and medicaid reserve.
82 Federal Fund Matching	35,326	4,384	30,942	88%	This variance is primarily driven by $22.0M under OMB Custody that remains undisbursed and the Department of Health for the amount of $5.2M.
89 Prior Period Debts	617	105	512	83%	Mainly driven by ASEM for the amount of $448K.
98 Budgetary Reserve	68,443	-	68,443	100%	Funds to be distributed in Q4 FY 2027.
Subtotal General Fund Expenditures	**$ 2,867,478**	**$ 2,229,397**	**$ 638,081**	**22%**	
Non-Governmental Expenses included in the Certified Budget[1]					
9 Payments of current & prior period obligations	17,893	-	17,893	*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	26,840	-	26,840	*100.0%*	
Subtotal Non-Governmental	**$ 44,733**	**$ -**	**$ 44,733**	**100%**	
Total General Fund Expenditures	**$ 2,912,210**	**$ 2,229,397**	**$ 682,814**	**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
FY27 YTD General Fund Expenses vs. Actuals
Sep FY27 YTD
By Concept

(figures in $000s)

	General Fund Expenses	Expense Budget	Adjustments & Revisions[1]	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
1	Payroll	$ 3,593,848	$ (116,268)	$ 3,477,580	$ 869,395	$ 750,354	$ 119,041	14%
2	Facilities	485,864	(18,213)	467,651	116,913	77,190	39,723	34%
3	Purchased Services	583,974	(15,334)	568,640	142,160	73,644	68,516	48%
4	Donations and Subsidies	313,386	(12,916)	300,471	75,118	56,055	19,063	25%
5	Transportation	112,704	(3,038)	109,666	27,417	7,704	19,713	72%
6	Professional Services	571,619	(26,106)	545,513	136,378	33,199	103,179	76%
7	Other Operating	262,065	(5,476)	256,589	64,147	31,821	32,326	50%
8	Capital Expenditures	127,716	(6,427)	121,289	30,322	4,733	25,589	84%
9	Payments of current & prior period obligations	976,067	-	976,067	145,471	145,493	(22)	0%
10	Materials and Supplies	83,181	(2,579)	80,602	20,150	8,335	11,816	59%
11	Equipment Purchases	76,104	(2,393)	73,711	18,428	975	17,453	95%
12	Media and Advertisements	4,998	(247)	4,751	1,188	905	283	24%
13	Social Wellbeing for Puerto Rico	1,998,199	(31,830)	1,966,369	491,592	523,817	(32,225)	-7%
14	Appropriations to non-governmental entities	1,336,703	(8,588)	1,328,115	49,109	17,619	31,490	64%
30	PayGo	2,036,581	-	2,036,581	509,145	467,705	41,441	8%
81	Undistributed Appropriations	281,730	(17,100)	264,630	66,158	25,358	40,799	62%
82	Federal Fund Matching	148,448	(7,143)	141,305	35,326	4,384	30,942	88%
89	Prior Period Debts	2,586	(117)	2,469	617	105	512	83%
98	Budgetary Reserve	-	273,774	273,774	68,443	-	68,443	100%
	Subtotal General Fund Expenditures	**$ 12,995,773**	**$ (0)**	**$ 12,995,773**	**$ 2,867,478**	**$ 2,229,397**	**$ 638,081**	**22%**
	Non-Governmental Expenses included in the Certified Budget[2]							
9	Payments of current & prior period obligations	71,572	-	71,572	17,893	-	17,893	*100.0%*
13	Social Wellbeing for Puerto Rico	107,358	-	107,358	26,840	-	26,840	*100.0%*
	Subtotal Non-Governmental	**$ 178,930**	**$ -**	**$ 178,930**	**$ 44,733**	**$ -**	**$ 44,733**	**100%**
	Total General Fund Expenditures	**$ 13,174,703**	**$ (0)**	**$ 13,174,703**	**$ 2,912,210**	**$ 2,229,397**	**$ 682,814**	**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
FY27 Monthly General Fund Expenses vs. Actuals
For the month of: September-26
Period: 3

(figures in $000s)

		FY27 Certified Budget				Actual	Variance	
	General Fund Expenses	Expense Budget	Adjustments & Revisions[1]	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
1	Payroll	$ 3,593,848	$ (116,268)	$ 3,477,580	$ 289,798	$ 256,107	$ 33,692	12%
2	Facilities	485,864	(18,213)	467,651	38,971	56,218	(17,247)	-44%
3	Purchased Services	583,974	(15,334)	568,640	47,387	40,468	6,919	15%
4	Donations and Subsidies	313,386	(12,916)	300,471	25,039	31,978	(6,939)	-28%
5	Transportation	112,704	(3,038)	109,666	9,139	7,379	1,760	19%
6	Professional Services	571,619	(26,106)	545,513	45,459	22,352	23,108	51%
7	Other Operating	262,065	(5,476)	256,589	21,382	9,548	11,834	55%
8	Capital Expenditures	127,716	(6,427)	121,289	10,107	8	10,099	100%
9	Payments of current & prior period obligations	976,067	-	976,067	48,490	10	48,480	100%
10	Materials and Supplies	83,181	(2,579)	80,602	6,717	3,459	3,258	49%
11	Equipment Purchases	76,104	(2,393)	73,711	6,143	327	5,815	95%
12	Media and Advertisements	4,998	(247)	4,751	396	816	(420)	-106%
13	Social Wellbeing for Puerto Rico	1,998,199	(31,830)	1,966,369	163,864	229,757	(65,893)	-40%
14	Appropriations to non-governmental entities	1,336,703	(8,588)	1,328,115	16,370	5,673	10,696	65%
30	PayGo	2,036,581	-	2,036,581	169,715	156,230	13,485	8%
81	Undistributed Appropriations	281,730	(17,100)	264,630	22,053	8,175	13,877	63%
82	Federal Fund Matching	148,448	(7,143)	141,305	11,775	527	11,248	96%
89	Prior Period Debts	2,586	(117)	2,469	206	20	186	90%
98	Budgetary Reserve	-	273,774	273,774	22,814	-	22,814	100%
	Subtotal General Fund Expenditures	**$ 12,995,773**	**$ (0)**	**$ 12,995,773**	**$ 955,826**	**$ 829,052**	**$ 126,774**	**13%**
	Non-Governmental Expenses included in the Certified Budget[2]							
9	Payments of current & prior period obligations	71,572	-	71,572	5,964	-	5,964	*100.0%*
13	Social Wellbeing for Puerto Rico	107,358	-	107,358	8,947	-	8,947	*100.0%*
	Subtotal Non-Governmental	**$ 178,930**	**$ -**	**$ 178,930**	**$ 14,911**	**$ -**	**$ 14,911**	**100%**
	Total General Fund Expenditures	**$ 13,174,703**	**$ (0)**	**$ 13,174,703**	**$ 970,737**	**$ 829,052**	**$ 141,685**	**15%**

Notes :

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

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

Puerto Rico Department of Treasury

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

By Agency

Sep FY27 YTD

(figures in $000s)

		Revised Budget	YTD Budget	YTD Total Revenue[1]	Over / (Under) Performance
	Entities Operating in IntegraPR				
16	Office of Management and Budget	$ 1,290.00	$ 322.50	$ -	$ (322.50)
18	Planning Board	-	-	12	12
21	Emergency and Disaster Management Bureau	353	88	-	(88)
23	Puerto Rico Department of State	5,229	1,307	1,276	(31)
24	Puerto Rico Department of Treasury	833,890	208,473	139,230	(69,242)
30	Human Resources Management & Transformation	1,763	441	935	494
31	General Services Administration	39,353	9,838	418	(9,420)
38	Puerto Rico Department of Justice	7,024	1,756	-	(1,756)
40	Puerto Rico Police Bureau	19,266	4,817	3,127	(1,690)
42	Puerto Rico Fire Department Bureau	16,991	4,248	-	(4,248)
45	Department of Public Safety	232	58	2,852	2,794
49	Department of Transportation and Public Works	218,042	54,511	51,281	(3,229)
50	Department of Natural and Environmental Resources	48,420	12,105	9,682	(2,423)
55	Puerto Rico Department of Agriculture	3,646	912	1,846	934
67	Puerto Rico Department of Labor and Human Resources	319,978	79,995	20,328	(59,667)
68	Puerto Rico Labor Relations Board	502	126	395	270
69	Puerto Rico Department of Consumer Affairs	2,154	539	34	(504)
71	Department of Health	186,159	46,540	24,082	(22,458)
78	Department of Housing	13,569	3,392	2,859	(533)
81	Department of Education	10,426	2,607	-	(2,607)
87	Department of Recreation and Sports	22,747	5,687	207	(5,480)
95	Mental Health and Drug Addiction Services Administration	6,857	1,714	1,099	(616)
126	Vocational Rehabilitation Administration	878	220	-	(220)
137	Department of Correction and Rehabilitation	24,443	6,111	1,797	(4,314)
155	State Historic Preservation Office of Puerto Rico	1,263	316	-	(316)
221	Medical Emergency Bureau	8,673	2,168	-	(2,168)
	Total - Entities Operating in IntegraPR	**$ 1,794,273**	**$ 448,568**	**$ 262,431**	**$ (186,138)**

		Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
	Core Component Units				
70	State Insurance Fund Corporation	$ 510,240	$ 127,560	$ 355,686	$ 228,126
79	Automobile Accidents Compensation Administration	85,790	21,448	628	(20,819)
90	Medical Services Administration of Puerto Rico	145,742	36,436	60,461	24,026
119	Department of Economic Development & Commerce	74,009	18,502	11,794	(6,708)
162	Public Building Authority	151,845	37,961	14,903	(23,058)
168	Puerto Rico Ports Authority	84,230	21,058	21,948	891
180	Tourism Company	168,101	42,025	61,721	19,696
187	Puerto Rico Health Insurance Administration	230,249	57,562	162,768	105,206
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	21,865	31,231	9,366
235	Puerto Rico Housing Finance Corporation	102,776	25,694	8,255	(17,439)
277	Agricultural Enterprises Development Administration	88,900	22,225	91,592	69,367
285	Puerto Rico Integrated Transit Authority	41,115	10,279	15,752	5,473
295	Fiscal Agency & Financial Advisory Authority	15,708	3,927	1,891	(2,036)
303	Convention Center of District Authority	72,705	18,176	34,176	15,999
	Total - Core Component Units	**$ 1,858,870**	**$ 464,718**	**$ 872,805**	**$ 408,088**

		Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
	Secondary Component Units				
11	Puerto Rico Traffic Safety Commission	$ 1,961	$ 490	$ 995	$ 505

Puerto Rico Department of Treasury

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

By Agency

Sep FY27 YTD

(figures in $000s)

22	Office of The Commissioner of Insurance	12,452	3,113	1,917	(1,196)
75	Office of the Financial Institutions Commissioner	15,498	3,875	12,571	8,697
82	Institute of Puerto Rican Culture	1,394	349	-	(349)
105	Industrial Commission	23,862	5,966	23,862	17,897
109	Puerto Rico School of Plastic Arts	2,504	626	516	(110)
121	Government Board of the 911 Service	23,109	5,777	4,593	(1,184)
138	Institutional Trust of the National Guard of Puerto Rico	8,517	2,129	1,994	(135)
161	Puerto Rico Infrastructure Financing Authority	1,436	359	2,008	1,649
165	Land Authority of Puerto Rico	13,016	3,254	2,017	(1,237)
167	Integral Development of the "Península de Cantera"	270	68	-	(68)
177	Land Administration of Puerto Rico	14,251	3,563	2,509	(1,054)
186	Culebra Conservation and Development Authority	329	82	324	242
189	Institute of Forensic Science	604	151	5,490	5,339
191	Musical Arts Corporation	2,235	559	272	(287)
192	Fine Arts Center Corporation	2,860	715	678	(37)
195	Economic Development Bank of PR	15,958	3,990	1,866	(2,124)
196	Puerto Rico Public Broadcasting Corporation	139	35	-	(35)
198	Agricultural Insurance Corporation	3,937	984	-	(984)
215	Puerto Rico Conservatory of Music Corporation	4,698	1,175	1,010	(165)
236	Innovation Fund for Agricultural Development of Puerto Rico	14,158	3,540	2,272	(1,268)
265	Roosevelt Roads	1,047	262	760	498
271	Puerto Rico Technology and Innovation Services	10,074	2,519	-	(2,519)
286	Authority of the Port of Ponce	2,260	565	521	(44)
288	University of Puerto Rico Comprehensive Cancer Center	59,992	14,998	14,103	(895)
293	Center for Diabetes Research, Education, and Medical Services	300	75	-	(75)
298	Public Service Regulatory Board	32,464	8,116	10,260	2,144
310	Municipal Finance Corporation	423,855	105,964	-	(105,964)
311	Puerto Rico Gaming Commission	499,265	124,816	-	(124,816)
312	Retirement Board of the Government of Puerto Rico	3,448	862	92	(770)
	Total - Secondary Component Units	**$ 1,195,893**	**$ 298,973**	**$ 90,630**	**$ (208,343)**

		Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
	OMB and Hacienda Custodies				
17	Custody of the Office of Management and Budget	$ -	$ -	$ -	$ -
25	Custody of the Department of the Treasury	703,208	175,802	59,231	(116,571)
	Total - OMB and Hacienda Custodies	**$ 703,208**	**$ 175,802**	**$ 59,231**	**$ (116,571)**

		Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
	Out of Scope Entities				
10	The General Court of Justice	$ 19,183.00	$ 4,795.75	$ -	$ (4,795.75)
106	Public Housing Administration	17,217	4,304	-	(4,304)
166	Industrial Development Company	-	-	10,945	10,945
	Total - Out of Scope Entities	**$ 36,400**	**$ 9,100**	**$ 10,945**	**$ 1,845**

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Recap				
Entities Operating in IntegraPR	$ 1,794,273	$ 448,568	$ 262,431	$ (186,138)
Core Component Units	1,858,870	464,718	872,805	408,088
Secondary Component Units	1,195,893	298,973	90,630	(208,343)
OMB and Hacienda Custodies	703,208	175,802	59,231	(116,571)
Out of Scope Entities	36,400	9,100	10,945	1,845
Total	**$ 5,588,644**	**$ 1,397,161**	**$ 1,296,042**	**$ (101,119)**

Notes:

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report [1]

All Entities Included in the Commonwealth Budget

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	$ 4,343,878	$ (115,816)	$ 4,228,062	$ 902,156	$ 3,325,907
2	Facilities	585,433	13,787	599,220	88,354	510,867
3	Purchased Services	1,064,040	(15,335)	1,048,705	128,287	920,418
4	Donations and Subsidies	344,446	(12,913)	331,534	57,953	273,580
5	Transportation	130,104	(3,038)	127,066	8,935	118,131
6	Professional Services	878,115	(25,856)	852,259	64,858	787,401
7	Other Operating	487,430	(5,730)	481,700	90,984	390,716
8	Capital Expenditures	141,807	73,092	214,899	5,589	209,310
9	Payments of current and prior period obligations	976,067	-	976,067	145,493	830,574
10	Materials and Supplies	211,297	(2,579)	208,718	31,784	176,934
11	Equipment Purchases	121,008	(2,393)	118,615	1,864	116,751
12	Media and Advertisements	40,428	(247)	40,181	6,089	34,092
13	Social Wellbeing for Puerto Rico	2,977,152	(31,830)	2,945,322	663,684	2,281,638
14	Appropriations to non-governmental entities	1,964,556	(8,613)	1,955,943	108,342	1,847,601
30	PayGo	2,565,567	25	2,565,592	605,462	1,960,130
81	Undistributed Appropriations	1,469,559	(14,475)	1,455,084	161,666	1,293,418
82	Federal Fund Matching	156,772	(7,143)	149,629	4,430	145,198
89	Prior Period Debts	11,662	(116)	11,546	216	11,330
98	Budgetary Reserve	500	273,774	274,274	-	274,274
	Subtotal Expenditures	**$ 18,469,821**	**$ 114,596**	**$ 18,584,417**	**$ 3,076,147**	**$ 15,508,270**
	Non-Governmental Expenses included in the Certified Budget[3]					
9	Payments of current & prior period obligations	71,572	-	71,572	-	71,572
13	Social Wellbeing for Puerto Rico	107,358	-	107,358	-	107,358
	Subtotal Non-Governmental	**$ 178,930**	**$ -**	**$ 178,930**	**$ -**	**$ 178,930**
	Total Expenditures	**$ 18,648,751**	**$ 114,596**	**$ 18,763,347**	**$ 3,076,147**	**$ 15,687,200**

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report [1]

All Entities Included in the Commonwealth Budget

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable $
1	Payroll	$ 361,990	$ (9,651)	$ 352,339	$ 308,552	$ 43,787
2	Facilities	48,786	1,149	49,935	62,877	(12,942)
3	Purchased Services	88,670	(1,278)	87,392	63,728	23,664
4	Donations and Subsidies	28,704	(1,076)	27,628	32,090	(4,462)
5	Transportation	10,842	(253)	10,589	7,697	2,892
6	Professional Services	73,176	(2,155)	71,022	36,079	34,942
7	Other Operating	40,619	(477)	40,142	17,216	22,926
8	Capital Expenditures	11,817	6,091	17,908	576	17,332
9	Payments of current & prior period obligations	70,203	-	70,203	10	70,193
10	Materials and Supplies	17,608	(215)	17,393	14,530	2,863
11	Equipment Purchases	10,084	(199)	9,885	595	9,290
12	Media and Advertisements	3,369	(21)	3,348	3,543	(194)
13	Social Wellbeing for Puerto Rico	248,096	(2,653)	245,443	282,295	(36,852)
14	Appropriations to non-governmental entities	69,407	(718)	68,689	8,825	59,863
30	PayGo	213,797	2	213,799	201,788	12,011
81	Undistributed Appropriations	122,463	(1,206)	121,257	52,176	69,081
82	Federal Fund Matching	13,064	(595)	12,469	567	11,902
89	Prior Period Debts	972	(10)	962	32	930
98	Budgetary Reserve	42	22,814	22,856	-	22,856
	Subtotal Expenditures	**$ 1,433,709**	**$ 9,550**	**$ 1,443,259**	**$ 1,093,175**	**$ 350,084**
Non-Governmental Expenses included in the Certified Budget [3]						
9	Payments of current & prior period obligations	5,964	-	5,964	-	5,964
13	Social Wellbeing for Puerto Rico	8,947	-	8,947	-	8,947
	Subtotal Non-Governmental	**$ 14,911**	**$ -**	**$ 14,911**	**$ -**	**$ 14,911**
	Total Expenditures	**$ 1,448,620**	**$ 9,550**	**$ 1,458,169**	**$ 1,093,175**	**$ 364,994**

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report[1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	Remaining Balance
	Entities Operating in IntegraPR					
15	Office of the Governor	$ 17,019	$ -	$ 17,019	$ 3,395	$ 13,624
16	Office of Management and Budget	29,174	0	29,174	5,480	23,694
18	Planning Board	15,974	-	15,974	3,555	12,419
21	Emergency and Disaster Management Bureau	7,545	-	7,545	238	7,307
23	Puerto Rico Department of State	18,529	302	18,831	3,430	15,401
24	Puerto Rico Department of Treasury	1,036,741	-	1,036,741	151,353	885,388
28	State Elections Commission	34,061	0	34,061	6,608	27,453
30	Human Resources Management & Transformation	18,502	-	18,502	2,239	16,263
31	General Services Administration	25,358	33,500	58,858	3,415	55,443
34	Commission of Investigation, Processing and Appeals	529	0	529	114	415
37	Civil Rights Commission	839	-	839	101	738
38	Puerto Rico Department of Justice	161,524	(136)	161,388	34,135	127,253
40	Puerto Rico Police Bureau	1,120,971	(2,600)	1,118,371	250,466	867,905
41	Special Investigations Bureau	5,800	-	5,800	133	5,667
42	Puerto Rico Fire Department Bureau	99,478	-	99,478	1,603	97,875
43	Puerto Rico National Guard	19,439	-	19,439	3,710	15,729
45	Shared Services within Departent of Public Safety	34,166	-	34,166	39,272	(5,106)
49	Department of Transportation and Public Works	193,959	79,519	273,478	18,937	254,541
50	Department of Natural and Environmental Resources	162,058	-	162,058	22,921	139,137
55	Puerto Rico Department of Agriculture	42,108	(0)	42,108	5,478	36,630
60	Office of the Citizen's Ombudsman	3,769	0	3,769	747	3,022
62	Cooperative Development Commission of Puerto Rico	2,778	(0)	2,778	552	2,226
67	Puerto Rico Department of Labor and Human Resources	356,155	(0)	356,155	17,160	338,995
68	Puerto Rico Labor Relations Board	1,571	-	1,571	331	1,240
69	Puerto Rico Department of Consumer Affairs	15,687	(0)	15,687	2,797	12,890
71	Department of Health	700,426	(0)	700,426	107,588	592,838
78	Department of Housing	42,183	(0)	42,183	6,994	35,189
81	Department of Education	3,012,279	(0)	3,012,279	534,211	2,478,068
87	Department of Recreation and Sports	58,249	-	58,249	7,322	50,927
95	Mental Health and Drug Addiction Services Administration	156,864	(0)	156,864	30,147	126,717
96	Office of the Women's Advocate	7,271	-	7,271	973	6,298
120	Veteran's Advocate Office of Puerto Rico	4,297	(0)	4,297	1,219	3,078
123	Family and Children Administration	224,287	(0)	224,287	48,683	175,604
124	Child Support Administration (ASUME)	25,712	-	25,712	3,443	22,269
126	Vocational Rehabilitation Administration	29,260	0	29,260	4,656	24,604
127	Administration for Socioeconomic Development of the Family	101,520	-	101,520	15,136	86,384
137	Department of Correction and Rehabilitation	485,669	-	485,669	97,469	388,200
139	Parole Board	3,414	-	3,414	535	2,879
143	Office of Protection and Defense for People with Disabilities	1,185	-	1,185	213	972
152	Elderly and Retired People Advocate Office	3,822	-	3,822	461	3,361
153	Office for People with Disabilities	2,973	-	2,973	552	2,421
155	State Historic Preservation Office of Puerto Rico	4,515	(265)	4,250	536	3,714
221	Medical Emergency Corps Bureau	35,703	-	35,703	362	35,341
231	Office for the Patient's Advocate	2,067	0	2,067	278	1,789
241	Administration for Integral Development of Childhood	24,701	-	24,701	4,523	20,178
279	Public Service Appeals Commission	2,800	-	2,800	601	2,199
281	Office of the Election Comptroller	4,274	(0)	4,274	922	3,352
	Total - Entities Operating in IntegraPR	**$ 8,407,645**	**$ 111,446**	**$ 8,519,091**	**$ 1,458,428**	**$ 7,060,663**

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report[1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Core Component Units					
70	State Insurance Fund Corporation	$ 510,240	$ -	$ 510,240	$ 138,970	$ 371,270
79	Automobile Accidents Compensation Administration	85,790	-	85,790	22,688	63,102
90	Medical Services Administration of Puerto Rico	248,409	0	248,409	49,603	198,806
119	Department of Economic Development & Commerce	95,772	-	95,772	10,300	85,472
162	Public Building Authority	176,120	-	176,120	27,727	148,393
168	Puerto Rico Ports Authority	84,230	-	84,230	12,162	72,068
180	Tourism Company	168,101	-	168,101	66,036	102,065
187	Puerto Rico Health Insurance Administration	1,260,559	(0)	1,260,559	367,766	892,793
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	20,785	66,675
235	Puerto Rico Housing Finance Corporation	108,186	-	108,186	3,714	104,472
277	Agricultural Enterprises Development Administration	160,056	0	160,056	31,123	128,933
285	Puerto Rico Integrated Transit Authority	118,319	0	118,319	29,325	88,994
295	Fiscal Agency & Financial Advisory Authority	47,005	(0)	47,005	3,687	43,318
303	Convention Center of District Authority	72,705	-	72,705	11,569	61,136
	Total - Core Component Units	**$ 3,222,952**	**$ (0)**	**$ 3,222,952**	**$ 795,453**	**$ 2,427,499**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Secondary Component Units					
11	Puerto Rico Traffic Safety Commission	$ 1,961	$ -	$ 1,961	$ 380	$ 1,581
22	Office of The Commissioner of Insurance	12,452	-	12,452	1,857	10,595
29	Puerto Rico Federal Affairs Administration	3,203	-	3,203	566	2,637
75	Office of the Financial Institutions Commissioner	15,498	-	15,498	2,264	13,234
82	Institute of Puerto Rican Culture	19,806	0	19,806	2,685	17,121
105	Industrial Commission	23,862	-	23,862	4,145	19,717
109	Puerto Rico School of Plastic Arts	5,872	0	5,872	1,056	4,816
121	Government Board of the 911 Service	23,109	-	23,109	2,530	20,579
138	Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	1,009	7,508
161	Puerto Rico Infrastructure Financing Authority	3,956	(147)	3,809	617	3,192
165	Land Authority of Puerto Rico	13,016	-	13,016	2,065	10,951
167	Integral Development of the “Península de Cantera"	890	(0)	890	182	708
177	Land Administration of Puerto Rico	14,251	-	14,251	1,426	12,825
186	Culebra Conservation and Development Authority	630	-	630	205	425
189	Institute of Forensic Science	26,123	(0)	26,123	5,370	20,753
191	Musical Arts Corporation	10,695	150	10,845	2,363	8,482
192	Fine Arts Center Corporation	7,315	0	7,315	1,535	5,780
195	Economic Development Bank of PR	15,958	-	15,958	1,910	14,048
196	Puerto Rico Public Broadcasting Corporation	1,392	-	1,392	30	1,362
198	Agricultural Insurance Corporation	3,937	-	3,937	1,223	2,714
215	Puerto Rico Conservatory of Music Corporation	13,631	0	13,631	2,693	10,938
236	Innovation Fund for Agricultural Development of Puerto Rico	14,158	(0)	14,158	587	13,571
238	Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	204	731
264	Corporation for the "Caño Martin Peña" Enlace Project	11,184	0	11,184	637	10,547
265	Roosevelt Roads	4,627	(0)	4,627	585	4,042
271	Puerto Rico Technology and Innovation Services	108,133	0	108,133	2,492	105,641
276	Puerto Rico Public Private Partnership Authority	27,420	(0)	27,420	1,233	26,187
286	Authority of the Port of Ponce	2,918	0	2,918	972	1,946
288	University of Puerto Rico Comprehensive Cancer Center	87,993	(10,881)	77,112	20,612	56,500
293	Center for Diabetes Research, Education, and Medical Services	1,119	-	1,119	249	870
298	Public Service Regulatory Board	40,648	-	40,648	3,959	36,689
310	Municipal Finance Corporation	423,855	-	423,855	-	423,855
311	Puerto Rico Gaming Commission	501,482	-	501,482	100,644	400,838
312	Retirement Board of the Government of Puerto Rico	65,555	-	65,555	8,068	57,487
329	Office of Socioeconomic Development	5,042	(2,081)	2,962	327	2,634
	Total - Secondary Component Units	**$ 1,521,144**	**$ (12,959)**	**$ 1,508,185**	**$ 176,682**	**$ 1,331,503**

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report[1]

Sep FY27 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	$ 666,700	$ 13,617	$ 680,317	$ -	$ 680,317
25	Custody of the Department of the Treasury	3,431,326	-	3,431,326	323,556	3,107,770
	Total - OMB and Hacienda Custodies	**$ 4,098,026**	**$ 13,617**	**$ 4,111,643**	**$ 323,556**	**$ 3,788,086**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Out of Scope Entities					
8	Office of the Comptroller	$ 56,170	$ -	$ 56,170	$ 13,514	$ 42,656
10	The General Court of Justice	421,757	-	421,757	85,212	336,545
100	Legislative Assembly of the Commonwealth	137,109	2,493	139,602	50,467	89,134
106	Public Housing Administration	23,049	(0)	23,049	5,906	17,143
166	Industrial Development Company	-	-	-	-	-
176	University of Puerto Rico	560,898	-	560,898	133,213	427,685
193	Office of Government Ethics	10,140	(0)	10,140	2,382	7,758
200	Special Independent Prosecutor's Panel	3,985	(0)	3,985	944	3,041
208	Contributions to the Municipalities	51,875	-	51,875	8,214	43,661
220	Correctional Health	51,677	-	51,677	2,614	49,063
268	Puerto Rico Institute of Statistics	3,045	-	3,045	723	2,322
272	Office of the Inspector General	19,956	-	19,956	4,748	15,208
297	Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	14,089	45,234
	Total - Out of Scope Entities	**$ 1,398,984**	**$ 2,493**	**$ 1,401,477**	**$ 322,028**	**$ 1,079,448**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in IntegraPR	$ 8,407,645	$ 111,446	$ 8,519,091	$ 1,458,428	$ 7,060,663
Core Component Units	3,222,952	(0)	3,222,952	795,453	2,427,499
Secondary Component Units	1,521,144	(12,959)	1,508,185	176,682	1,331,503
OMB and Hacienda Custodies	4,098,026	13,617	4,111,643	323,556	3,788,086
Out of Scope Entities	1,398,984	2,493	1,401,477	322,028	1,079,448
Total	**$ 18,648,751**	**$ 114,596**	**$ 18,763,347**	**$ 3,076,147**	**$ 15,687,200**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	Remaining Balance
	Entities Operating in IntegraPR					
15	Office of the Governor	$ 17,019	$ -	$ 17,019	$ 3,395	$ 13,624
16	Office of Management and Budget	27,884	0	27,884	5,480	22,404
18	Planning Board	15,974	-	15,974	3,555	12,419
21	Emergency and Disaster Management Bureau	7,192	-	7,192	238	6,954
23	Puerto Rico Department of State	13,602	0	13,602	2,940	10,662
24	Puerto Rico Department of Treasury	202,851	-	202,851	10,455	192,396
28	State Elections Commission	34,061	0	34,061	6,608	27,453
30	Human Resources Management & Transformation	16,739	-	16,739	2,089	14,650
31	General Services Administration	19,505	-	19,505	3,217	16,288
34	Commission of Investigation, Processing and Appeals	529	0	529	114	415
37	Civil Rights Commission	839	-	839	101	738
38	Puerto Rico Department of Justice	154,500	(136)	154,364	34,309	120,055
40	Puerto Rico Police Bureau	1,101,705	(2,600)	1,099,105	250,321	848,784
41	Special Investigations Bureau	5,800	-	5,800	133	5,667
42	Puerto Rico Fire Department Bureau	82,487	-	82,487	1,593	80,894
43	Puerto Rico National Guard	19,439	-	19,439	3,710	15,729
45	Shared Services within Departent of Public Safety	33,934	-	33,934	38,687	(4,753)
49	Department of Transportation and Public Works	55,436	-	55,436	12,122	43,314
50	Department of Natural and Environmental Resources	113,638	-	113,638	21,402	92,236
55	Puerto Rico Department of Agriculture	38,462	(0)	38,462	5,240	33,222
60	Office of the Citizen's Ombudsman	3,769	0	3,769	747	3,022
62	Cooperative Development Commission of Puerto Rico	2,778	(0)	2,778	552	2,226
67	Puerto Rico Department of Labor and Human Resources	36,177	(0)	36,177	11,592	24,585
68	Puerto Rico Labor Relations Board	1,069	-	1,069	269	800
69	Puerto Rico Department of Consumer Affairs	13,533	(0)	13,533	2,702	10,831
71	Department of Health	514,267	(0)	514,267	69,352	444,915
78	Department of Housing	28,614	(0)	28,614	6,994	21,620
81	Department of Education	3,001,853	(0)	3,001,853	534,074	2,467,779
87	Department of Recreation and Sports	35,502	-	35,502	7,162	28,340
95	Mental Health and Drug Addiction Services Administration	150,007	(0)	150,007	30,091	119,916
96	Office of the Women's Advocate	7,271	-	7,271	973	6,298
120	Veteran's Advocate Office of Puerto Rico	4,297	(0)	4,297	1,219	3,078
123	Family and Children Administration	224,287	(0)	224,287	48,683	175,604
124	Child Support Administration (ASUME)	25,712	-	25,712	2,727	22,985
126	Vocational Rehabilitation Administration	28,382	0	28,382	4,656	23,726
127	Administration for Socioeconomic Development of the Family	101,520	-	101,520	15,136	86,384
137	Department of Correction and Rehabilitation	461,226	-	461,226	97,128	364,098
139	Parole Board	3,414	-	3,414	535	2,879
143	Office of Protection and Defense for People with Disabilities	1,185	-	1,185	213	972
152	Elderly and Retired People Advocate Office	3,822	-	3,822	416	3,406
153	Office for People with Disabilities	2,973	-	2,973	552	2,421
155	State Historic Preservation Office of Puerto Rico	3,252	(265)	2,987	536	2,451
221	Medical Emergency Corps Bureau	27,030	-	27,030	133	26,897
231	Office for the Patient's Advocate	2,067	0	2,067	278	1,789
241	Administration for Integral Development of Childhood	24,701	-	24,701	4,523	20,178
279	Public Service Appeals Commission	2,800	-	2,800	601	2,199
281	Office of the Election Comptroller	4,274	(0)	4,274	922	3,352
	Total - Entities Operating in IntegraPR	**$ 6,727,818**	**$ (3,001)**	**$ 6,724,817**	**$ 1,261,906**	**$ 5,462,912**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Core Component Units					
90	Medical Services Administration of Puerto Rico	$ 102,667.00	$ 0.00	$ 102,667.00	$ 17,741.81	$ 84,925.19
119	Department of Economic Development & Commerce	21,763	-	21,763	4,527	17,236
162	Public Building Authority	24,275	-	24,275	1,164	23,111
187	Puerto Rico Health Insurance Administration	1,030,310	(0)	1,030,310	300,879	729,431
235	Puerto Rico Housing Finance Corporation	5,410	-	5,410	504	4,906
277	Agricultural Enterprises Development Administration	71,156	0	71,156	15,178	55,978
285	Puerto Rico Integrated Transit Authority	77,204	0	77,204	18,594	58,610
295	Fiscal Agency & Financial Advisory Authority	31,297	(0)	31,297	3,687	27,610
	Total - Core Component Units	**$ 1,364,082**	**$ (0)**	**$ 1,364,082**	**$ 362,274**	**$ 1,001,808**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Secondary Component Units					
29	Puerto Rico Federal Affairs Administration	$ 3,203.00	$ -	$ 3,203.00	$ 566.05	$ 2,636.95
82	Institute of Puerto Rican Culture	18,412	0	18,412	2,637	15,775
109	Puerto Rico School of Plastic Arts	3,368	0	3,368	876	2,492
161	Puerto Rico Infrastructure Financing Authority	2,520	(147)	2,373	547	1,826
167	Integral Development of the "Península de Cantera"	620	(0)	620	164	456
186	Culebra Conservation and Development Authority	301	-	301	39	262
189	Institute of Forensic Science	25,519	(0)	25,519	5,370	20,149
191	Musical Arts Corporation	8,610	0	8,610	2,083	6,527
192	Fine Arts Center Corporation	4,455	0	4,455	1,057	3,398
195	Economic Development Bank of PR	-	-	-	1,499	(1,499)
196	Puerto Rico Public Broadcasting Corporation	1,253	-	1,253	30	1,223
215	Puerto Rico Conservatory of Music Corporation	8,933	0	8,933	2,090	6,843
238	Ponce Authority (Authority Of The Port Of The Americas)	935	-	935	204	731
264	Corporation for the "Caño Martin Peña" Enlace Project	11,184	0	11,184	637	10,547
265	Roosevelt Roads	3,580	(0)	3,580	418	3,162
271	Puerto Rico Technology and Innovation Services	98,059	0	98,059	2,492	95,567
276	Puerto Rico Public Private Partnership Authority	27,420	(0)	27,420	1,233	26,187
286	Authority of the Port of Ponce	658	0	658	99	559
288	University of Puerto Rico Comprehensive Cancer Center	28,001	(10,881)	17,120	5,392	11,728
293	Center for Diabetes Research, Education, and Medical Services	819	-	819	164	655
298	Public Service Regulatory Board	8,184	-	8,184	2,340	5,844
311	Puerto Rico Gaming Commission	2,217	-	2,217	458	1,759
312	Retirement Board of the Government of Puerto Rico	62,107	-	62,107	8,068	54,039
329	Office of Socioeconomic Development	5,042	(2,081)	2,962	327	2,634
	Total - Secondary Component Units	**$ 325,401**	**$ (13,109)**	**$ 312,292**	**$ 38,792**	**$ 273,501**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 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	$ 666,700	$ 13,617	$ 680,317	$ -	$ 680,317
25	Custody of the Department of the Treasury	2,728,118	-	2,728,118	249,637	2,478,481
	Total - OMB and Hacienda Custodies	**$ 3,394,818**	**$ 13,617**	**$ 3,408,435**	**$ 249,637**	**$ 3,158,798**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Out of Scope Entities					
8	Office of the Comptroller	$ 56,170	$ -	$ 56,170	$ 13,514	$ 42,656
10	The General Court of Justice	402,574	-	402,574	85,210	317,364
100	Legislative Assembly of the Commonwealth	137,109	2,493	139,602	50,467	89,134
106	Public Housing Administration	5,832	(0)	5,832	669	5,163
176	University of Puerto Rico	560,898	-	560,898	133,213	427,685
193	Office of Government Ethics	10,140	(0)	10,140	2,382	7,758
200	Special Independent Prosecutor's Panel	3,985	(0)	3,985	944	3,041
208	Contributions to the Municipalities	51,875	-	51,875	8,214	43,661
220	Correctional Health	51,677	-	51,677	2,614	49,063
268	Puerto Rico Institute of Statistics	3,045	-	3,045	723	2,322
272	Office of the Inspector General	19,956	-	19,956	4,748	15,208
297	Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	14,089	45,234
	Total - Out of Scope Entities	**$ 1,362,584**	**$ 2,493**	**$ 1,365,077**	**$ 316,789**	**$ 1,048,288**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in IntegraPR	$ 6,727,818	$ (3,001)	$ 6,724,817	$ 1,261,906	$ 5,462,912
Core Component Units	1,364,082	(0)	1,364,082	362,274	1,001,808
Secondary Component Units	325,401	(13,109)	312,292	38,792	273,501
OMB and Hacienda Custodies	3,394,818	13,617	3,408,435	249,637	3,158,798
Out of Scope Entities	1,362,584	2,493	1,365,077	316,789	1,048,288
Total	**$ 13,174,703**	**$ (0)**	**$ 13,174,703**	**$ 2,229,397**	**$ 10,945,306**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	Remaining Balance
	Entities Operating in IntegraPR					
16	Office of Management and Budget	$ 1,290.00	$ -	$ 1,290.00	$ -	$ 1,290.00
21	Emergency and Disaster Management Bureau	353	-	353	-	353
23	Puerto Rico Department of State	4,927	302	5,229	491	4,738
24	Puerto Rico Department of Treasury	833,890	-	833,890	140,898	692,992
30	Human Resources Management & Transformation	1,763	-	1,763	151	1,612
31	General Services Administration	5,853	33,500	39,353	199	39,154
38	Puerto Rico Department of Justice	7,024	-	7,024	(174)	7,198
40	Puerto Rico Police Bureau	19,266	-	19,266	145	19,121
42	Puerto Rico Fire Department Bureau	16,991	-	16,991	9	16,982
45	Shared Services within Departent of Public Safety	232	-	232	585	(353)
49	Department of Transportation and Public Works	138,523	79,519	218,042	6,815	211,228
50	Department of Natural and Environmental Resources	48,420	-	48,420	1,519	46,901
55	Puerto Rico Department of Agriculture	3,646	-	3,646	238	3,408
67	Puerto Rico Department of Labor and Human Resources	319,978	-	319,978	5,568	314,410
68	Puerto Rico Labor Relations Board	502	-	502	62	440
69	Puerto Rico Department of Consumer Affairs	2,154	-	2,154	95	2,059
71	Department of Health	186,159	-	186,159	38,236	147,923
78	Department of Housing	13,569	-	13,569	-	13,569
81	Department of Education	10,426	-	10,426	137	10,289
87	Department of Recreation and Sports	22,747	-	22,747	161	22,586
95	Mental Health and Drug Addiction Services Administration	6,857	-	6,857	56	6,801
126	Vocational Rehabilitation Administration	878	-	878	-	878
137	Department of Correction and Rehabilitation	24,443	-	24,443	340	24,103
155	State Historic Preservation Office of Puerto Rico	1,263	-	1,263	-	1,263
221	Medical Emergency Corps Bureau	8,673	-	8,673	229	8,444
	Total - Entities Operating in IntegraPR	**$ 1,679,827**	**$ 114,446**	**1,794,273**	**$ 196,522**	**$ 1,597,752**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Core Component Units					
70	State Insurance Fund Corporation	$ 510,240	$ -	510,240	$ 138,970	$ 371,270
79	Automobile Accidents Compensation Administration	85,790	-	85,790	22,688	63,102
90	Medical Services Administration of Puerto Rico	145,742	-	145,742	31,861	113,881
119	Department of Economic Development & Commerce	74,009	-	74,009	5,773	68,236
162	Public Building Authority	151,845	-	151,845	26,563	125,282
168	Puerto Rico Ports Authority	84,230	-	84,230	12,162	72,068
180	Tourism Company	168,101	-	168,101	66,036	102,065
187	Puerto Rico Health Insurance Administration	230,249	-	230,249	66,887	163,362
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	87,460	-	87,460	20,785	66,675
235	Puerto Rico Housing Finance Corporation	102,776	-	102,776	3,210	99,566
277	Agricultural Enterprises Development Administration	88,900	-	88,900	15,945	72,955
285	Puerto Rico Integrated Transit Authority	41,115	-	41,115	10,731	30,384
295	Fiscal Agency & Financial Advisory Authority	15,708	-	15,708	-	15,708
303	Convention Center of District Authority	72,705	-	72,705	11,569	61,136
	Total - Core Component Units	**$ 1,858,870**	**$ -**	**1,858,870**	**$ 433,179**	**$ 1,425,691**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Secondary Component Units					
11	Puerto Rico Traffic Safety Commission	$ 1,961	$ -	1,961	$ 380	$ 1,581
22	Office of The Commissioner of Insurance	12,452	-	12,452	1,857	10,595
75	Office of the Financial Institutions Commissioner	15,498	-	15,498	2,264	13,234
82	Institute of Puerto Rican Culture	1,394	-	1,394	48	1,346
105	Industrial Commission	23,862	-	23,862	4,145	19,717
109	Puerto Rico School of Plastic Arts	2,504	-	2,504	180	2,324
121	Government Board of the 911 Service	23,109	-	23,109	2,530	20,579
138	Institutional Trust of the National Guard of Puerto Rico	8,517	-	8,517	1,009	7,508
161	Puerto Rico Infrastructure Financing Authority	1,436	-	1,436	70	1,366
165	Land Authority of Puerto Rico	13,016	-	13,016	2,065	10,951
167	Integral Development of the “Península de Cantera"	270	-	270	18	252
177	Land Administration of Puerto Rico	14,251	-	14,251	1,426	12,825
186	Culebra Conservation and Development Authority	329	-	329	166	163
189	Institute of Forensic Science	604	-	604	-	604
191	Musical Arts Corporation	2,085	150	2,235	280	1,955
192	Fine Arts Center Corporation	2,860	-	2,860	478	2,382
195	Economic Development Bank of PR	15,958	-	15,958	411	15,547
196	Puerto Rico Public Broadcasting Corporation	139	-	139	-	139
198	Agricultural Insurance Corporation	3,937	-	3,937	1,223	2,714
215	Puerto Rico Conservatory of Music Corporation	4,698	-	4,698	603	4,095
236	Innovation Fund for Agricultural Development of Puerto Rico	14,158	(0)	14,158	587	13,571
265	Roosevelt Roads	1,047	-	1,047	167	880
271	Puerto Rico Technology and Innovation Services	10,074	-	10,074	-	10,074
286	Authority of the Port of Ponce	2,260	-	2,260	873	1,387
288	University of Puerto Rico Comprehensive Cancer Center	59,992	-	59,992	15,220	44,772
293	Center for Diabetes Research, Education, and Medical Services	300	-	300	85	215
298	Public Service Regulatory Board	32,464	-	32,464	1,619	30,845
310	Municipal Finance Corporation	423,855	-	423,855	-	423,855
311	Puerto Rico Gaming Commission	499,265	-	499,265	100,186	399,079
312	Retirement Board of the Government of Puerto Rico	3,448	-	3,448	-	3,448
	Total - Secondary Component Units	**$ 1,195,743**	**$ 150**	**1,195,893**	**$ 137,890**	**$ 1,058,003**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 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	$ -	$ -	-	$ -	$ -
25	Custody of the Department of the Treasury	703,208	-	703,208	73,920	629,288
	Total - OMB and Hacienda Custodies	**$ 703,208**	**$ -**	**703,208**	**$ 73,920**	**$ 629,288**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
	Out of Scope Entities					
10	The General Court of Justice	$ 19,183.00	$ -	$ 19,183.00	$ 2.30	$ 19,180.70
106	Public Housing Administration	17,217	-	17,217	5,237	11,980
166	Industrial Development Company	-	-	-	-	-
	Total - Out of Scope Entities	**$ 36,400**	**$ -**	**36,400**	**$ 5,239**	**$ 31,161**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in IntegraPR	$ 1,679,827	$ 114,446	1,794,273	$ 196,522	$ 1,597,752
Core Component Units	1,858,870	-	1,858,870	433,179	1,425,691
Secondary Component Units	1,195,743	150	1,195,893	137,890	1,058,003
OMB and Hacienda Custodies	703,208	-	703,208	73,920	629,288
Out of Scope Entities	36,400	-	36,400	5,239	31,161
Total	**$ 5,474,048**	**$ 114,596**	**5,588,644**	**$ 846,750**	**$ 4,741,894**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
15	Office of the Governor	$ 4,255	$ -	$ 4,255	$ 3,395	$ 860	20%
16	Office of Management and Budget	7,294	0	7,294	5,480	1,813	25%
18	Planning Board	3,994	-	3,994	3,555	438	11%
21	Emergency and Disaster Management Bureau	1,886	-	1,886	238	1,648	87%
23	Puerto Rico Department of State	4,632	76	4,708	3,430	1,277	27%
24	Puerto Rico Department of Treasury	259,185	-	259,185	151,353	107,833	42%
28	State Elections Commission	8,515	0	8,515	6,608	1,907	22%
30	Human Resources Management & Transformation	4,626	-	4,626	2,239	2,386	52%
31	General Services Administration	6,340	8,375	14,715	3,415	11,299	77%
34	Commission of Investigation, Processing and Appeals	132	0	132	114	18	13%
37	Civil Rights Commission	210	-	210	101	109	52%
38	Puerto Rico Department of Justice	40,381	(34)	40,347	34,135	6,212	15%
40	Puerto Rico Police Bureau	280,243	(650)	279,593	250,466	29,127	10%
41	Special Investigations Bureau	1,450	-	1,450	133	1,317	91%
42	Puerto Rico Fire Department Bureau	24,870	-	24,870	1,603	23,267	94%
43	Puerto Rico National Guard	4,860	-	4,860	3,710	1,149	24%
45	Department of Public Safety	8,542	-	8,542	39,272	(30,730)	-360%
49	Department of Transportation and Public Works	48,490	19,880	68,370	18,937	49,433	72%
50	Department of Natural and Environmental Resources	40,515	-	40,515	22,921	17,594	43%
55	Puerto Rico Department of Agriculture	10,527	(0)	10,527	5,478	5,049	48%
60	Office of the Citizen's Ombudsman	942	0	942	747	196	21%
62	Cooperative Development Commission of Puerto Rico	695	(0)	695	552	142	20%
67	Puerto Rico Department of Labor and Human Resources	89,039	(0)	89,039	17,160	71,879	81%
68	Puerto Rico Labor Relations Board	393	-	393	331	62	16%
69	Puerto Rico Department of Consumer Affairs	3,922	(0)	3,922	2,797	1,125	29%
71	Department of Health	175,107	(0)	175,107	107,588	67,519	39%
78	Department of Housing	10,546	(0)	10,546	6,994	3,552	34%
81	Department of Education	753,070	(0)	753,070	534,211	218,858	29%
87	Department of Recreation and Sports	14,562	-	14,562	7,322	7,240	50%
95	Mental Health and Drug Addiction Services Administration	39,216	(0)	39,216	30,147	9,069	23%
96	Office of the Women's Advocate	1,818	-	1,818	973	844	46%
120	Veteran's Advocate Office of Puerto Rico	1,074	(0)	1,074	1,219	(145)	-13%
123	Family and Children Administration	56,072	(0)	56,072	48,683	7,389	13%
124	Child Support Administration (ASUME)	6,428	-	6,428	3,443	2,985	46%
126	Vocational Rehabilitation Administration	7,315	0	7,315	4,656	2,659	36%
127	Administration for Socioeconomic Development of the Family	25,380	-	25,380	15,136	10,244	40%
137	Department of Correction and Rehabilitation	121,417	-	121,417	97,469	23,949	20%
139	Parole Board	854	-	854	535	319	37%
143	Office of Protection and Defense for People with Disabilities	296	-	296	213	83	28%
152	Elderly and Retired People Advocate Office	956	-	956	461	494	52%
153	Office for People with Disabilities	743	-	743	552	191	26%
155	State Historic Preservation Office of Puerto Rico	1,129	(66)	1,063	536	527	50%
221	Medical Emergency Corps Bureau	8,926	-	8,926	362	8,564	96%
231	Office for the Patient's Advocate	517	0	517	278	238	46%
241	Administration for Integral Development of Childhood	6,175	-	6,175	4,523	1,652	27%
279	Public Service Appeals Commission	700	-	700	601	99	14%
281	Office of the Election Comptroller	1,069	(0)	1,069	922	146	14%
	Total - Entities Operating in IntegraPR	**$ 2,101,911**	**$ 27,861**	**$ 2,129,773**	**$ 1,458,428**	**$ 671,345**	**32%**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
70	State Insurance Fund Corporation	$ 127,560	$ -	$ 127,560	$ 138,970	$ (11,410)	-9%
79	Automobile Accidents Compensation Administration	21,448	-	21,448	22,688	(1,240)	-6%
90	Medical Services Administration of Puerto Rico	62,102	0	62,102	49,603	12,499	20%
119	Department of Economic Development & Commerce	23,943	-	23,943	10,300	13,643	57%
162	Public Building Authority	44,030	-	44,030	27,727	16,303	37%
168	Puerto Rico Ports Authority	21,058	-	21,058	12,162	8,896	42%
180	Tourism Company	42,025	-	42,025	66,036	(24,010)	-57%
187	Puerto Rico Health Insurance Administration	315,140	(0)	315,140	367,766	(52,626)	-17%
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,865	-	21,865	20,785	1,080	5%
235	Puerto Rico Housing Finance Corporation	27,047	-	27,047	3,714	23,332	86%
277	Agricultural Enterprises Development Administration	40,014	0	40,014	31,123	8,891	22%
285	Puerto Rico Integrated Transit Authority	29,580	0	29,580	29,325	255	1%
295	Fiscal Agency & Financial Advisory Authority	11,751	(0)	11,751	3,687	8,065	69%
303	Convention Center of District Authority	18,176	-	18,176	11,569	6,608	36%
	Total - Core Component Units	**$ 805,738**	**$ (0)**	**$ 805,738**	**$ 795,453**	**$ 10,285**	**1%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
11	Puerto Rico Traffic Safety Commission	$ 490	$ -	$ 490	$ 380	$ 110	22%
22	Office of The Commissioner of Insurance	3,113	-	3,113	1,857	1,256	40%
29	Puerto Rico Federal Affairs Administration	801	-	801	566	235	29%
75	Office of the Financial Institutions Commissioner	3,875	-	3,875	2,264	1,610	42%
82	Institute of Puerto Rican Culture	4,952	0	4,952	2,685	2,267	46%
105	Industrial Commission	5,966	-	5,966	4,145	1,821	31%
109	Puerto Rico School of Plastic Arts	1,468	0	1,468	1,056	412	28%
121	Government Board of the 911 Service	5,777	-	5,777	2,530	3,247	56%
138	Institutional Trust of the National Guard of Puerto Rico	2,129	-	2,129	1,009	1,120	53%
161	Puerto Rico Infrastructure Financing Authority	989	(37)	952	617	335	35%
165	Land Authority of Puerto Rico	3,254	-	3,254	2,065	1,189	37%
167	Integral Development of the "Península de Cantera"	223	(0)	223	182	41	18%
177	Land Administration of Puerto Rico	3,563	-	3,563	1,426	2,136	60%
186	Culebra Conservation and Development Authority	158	-	158	205	(47)	-30%
189	Institute of Forensic Science	6,531	(0)	6,531	5,370	1,161	18%
191	Musical Arts Corporation	2,674	38	2,711	2,363	348	13%
192	Fine Arts Center Corporation	1,829	0	1,829	1,535	294	16%
195	Economic Development Bank of PR	3,990	-	3,990	1,910	2,079	52%
196	Puerto Rico Public Broadcasting Corporation	348	-	348	30	318	91%
198	Agricultural Insurance Corporation	984	-	984	1,223	(238)	-24%
215	Puerto Rico Conservatory of Music Corporation	3,408	0	3,408	2,693	714	21%
236	Innovation Fund for Agricultural Development of Puerto Rico	3,540	(0)	3,540	587	2,953	83%
238	Ponce Authority (Authority Of The Port Of The Americas)	234	-	234	204	29	13%
264	Corporation for the "Caño Martin Peña" Enlace Project	2,796	0	2,796	637	2,159	77%
265	Roosevelt Roads	1,157	(0)	1,157	585	572	49%
271	Puerto Rico Technology and Innovation Services	27,033	0	27,033	2,492	24,541	91%
276	Puerto Rico Public Private Partnership Authority	6,855	(0)	6,855	1,233	5,622	82%
286	Authority of the Port of Ponce	730	0	730	972	(243)	-33%
288	University of Puerto Rico Comprehensive Cancer Center	21,998	(2,720)	19,278	20,612	(1,334)	-7%
293	Center for Diabetes Research, Education, and Medical Services	280	-	280	249	31	11%
298	Public Service Regulatory Board	10,162	-	10,162	3,959	6,203	61%
310	Municipal Finance Corporation	105,964	-	105,964	-	105,964	100%
311	Puerto Rico Gaming Commission	125,371	-	125,371	100,644	24,727	20%
312	Retirement Board of the Government of Puerto Rico	16,389	-	16,389	8,068	8,321	51%
329	Office of Socioeconomic Development	1,261	(520)	740	327	413	56%
	Total - Secondary Component Units	**$ 380,286**	**$ (3,240)**	**$ 377,046**	**$ 176,682**	**$ 200,364**	**53%**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	OMB and Hacienda Custodies						
17	Custody of the Office of Management and Budget	$ 166,675	$ 3,404	$ 170,079	$ -	$ 170,079	100%
25	Custody of the Department of the Treasury	431,634	-	431,634	323,556	108,077	25%
	Total - OMB and Hacienda Custodies	**$ 598,309**	**$ 3,404**	**$ 601,713**	**$ 323,556**	**$ 278,157**	**46%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
8	Office of the Comptroller	$ 14,043	$ -	$ 14,043	$ 13,514	$ 528	4%
10	The General Court of Justice	105,439	-	105,439	85,212	20,227	19%
100	Legislative Assembly of the Commonwealth	34,277	623	34,900	50,467	(15,567)	-45%
106	Public Housing Administration	5,762	(0)	5,762	5,906	(144)	-3%
166	Industrial Development Company	-	-	-	-	-	
176	University of Puerto Rico	140,225	-	140,225	133,213	7,011	5%
193	Office of Government Ethics	2,535	(0)	2,535	2,382	153	6%
200	Special Independent Prosecutor's Panel	996	(0)	996	944	52	5%
208	Contributions to the Municipalities	12,969	-	12,969	8,214	4,755	37%
220	Correctional Health	12,919	-	12,919	2,614	10,305	80%
268	Puerto Rico Institute of Statistics	761	-	761	723	38	5%
272	Office of the Inspector General	4,989	-	4,989	4,748	241	5%
297	Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	14,089	742	5%
	Total - Out of Scope Entities	**$ 349,746**	**$ 623**	**$ 350,369**	**$ 322,028**	**$ 28,341**	**8%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Recap						
	Entities Operating in IntegraPR	$ 2,101,911	$ 27,861	$ 2,129,773	$ 1,458,428	$ 671,345	32%
	Core Component Units	805,738	(0)	805,738	795,453	10,285	1%
	Secondary Component Units	380,286	(3,240)	377,046	176,682	200,364	53%
	OMB and Hacienda Custodies	598,309	3,404	601,713	323,556	278,157	46%
	Out of Scope Entities	349,746	623	350,369	322,028	28,341	8%
	Total	**$ 4,235,990**	**$ 28,649**	**$ 4,264,639**	**$ 3,076,147**	**$ 1,188,492**	**28%**

Notes:

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

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

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for General Fund

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
15	Office of the Governor	$ 4,255	$ -	$ 4,255	$ 3,395	$ 860	20%
16	Office of Management and Budget	6,971	0	6,971	5,480	1,491	21%
18	Planning Board	3,994	-	3,994	3,555	438	11%
21	Emergency and Disaster Management Bureau	1,798	-	1,798	238	1,560	87%
23	Puerto Rico Department of State	3,401	0	3,401	2,940	461	14%
24	Puerto Rico Department of Treasury	50,713	-	50,713	10,455	40,258	79%
28	State Elections Commission	8,515	0	8,515	6,608	1,907	22%
30	Human Resources Management & Transformation	4,185	-	4,185	2,089	2,096	50%
31	General Services Administration	4,876	-	4,876	3,217	1,660	34%
34	Commission of Investigation, Processing and Appeals	132	0	132	114	18	13%
37	Civil Rights Commission	210	-	210	101	109	52%
38	Puerto Rico Department of Justice	38,625	(34)	38,591	34,309	4,282	11%
40	Puerto Rico Police Bureau	275,426	(650)	274,776	250,321	24,456	9%
41	Special Investigations Bureau	1,450	-	1,450	133	1,317	91%
42	Puerto Rico Fire Department Bureau	20,622	-	20,622	1,593	19,028	92%
43	Puerto Rico National Guard	4,860	-	4,860	3,710	1,149	24%
45	Department of Public Safety	8,484	-	8,484	38,687	(30,203)	-356%
49	Department of Transportation and Public Works	13,859	-	13,859	12,122	1,737	13%
50	Department of Natural and Environmental Resources	28,410	-	28,410	21,402	7,008	25%
55	Puerto Rico Department of Agriculture	9,616	(0)	9,616	5,240	4,375	46%
60	Office of the Citizen's Ombudsman	942	0	942	747	196	21%
62	Cooperative Development Commission of Puerto Rico	695	(0)	695	552	142	20%
67	Puerto Rico Department of Labor and Human Resources	9,044	(0)	9,044	11,592	(2,548)	-28%
68	Puerto Rico Labor Relations Board	267	-	267	269	(2)	-1%
69	Puerto Rico Department of Consumer Affairs	3,383	(0)	3,383	2,702	682	20%
71	Department of Health	128,567	(0)	128,567	69,352	59,215	46%
78	Department of Housing	7,154	(0)	7,154	6,994	160	2%
81	Department of Education	750,463	(0)	750,463	534,074	216,389	29%
87	Department of Recreation and Sports	8,876	-	8,876	7,162	1,714	19%
95	Mental Health and Drug Addiction Services Administration	37,502	(0)	37,502	30,091	7,411	20%
96	Office of the Women's Advocate	1,818	-	1,818	973	844	46%
120	Veteran's Advocate Office of Puerto Rico	1,074	(0)	1,074	1,219	(145)	-13%
122	Secretariat of the Department of the Family	12,610	-	12,610	13,430	(820)	-7%
123	Family and Children Administration	56,072	(0)	56,072	48,683	7,389	13%
124	Child Support Administration (ASUME)	6,428	-	6,428	2,727	3,701	58%
126	Vocational Rehabilitation Administration	7,096	0	7,096	4,656	2,439	34%
127	Administration for Socioeconomic Development of the Family	25,380	-	25,380	15,136	10,244	40%
137	Department of Correction and Rehabilitation	115,307	-	115,307	97,128	18,178	16%
139	Parole Board	854	-	854	535	319	37%
143	Office of Protection and Defense for People with Disabilities	296	-	296	213	83	28%
152	Elderly and Retired People Advocate Office	956	-	956	416	539	56%
153	Office for People with Disabilities	743	-	743	552	191	26%
155	State Historic Preservation Office of Puerto Rico	813	(66)	747	536	211	28%
221	Medical Emergency Corps Bureau	6,758	-	6,758	133	6,625	98%
231	Office for the Patient's Advocate	517	0	517	278	238	46%
241	Administration for Integral Development of Childhood	6,175	-	6,175	4,523	1,652	27%
279	Public Service Appeals Commission	700	-	700	601	99	14%
281	Office of the Election Comptroller	1,069	(0)	1,069	922	146	14%
	Total - Entities Operating in IntegraPR	**$ 1,681,955**	**$ (750)**	**$ 1,681,204**	**$ 1,261,906**	**$ 419,299**	**25%**

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for General Fund

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
90	Medical Services Administration of Puerto Rico	$ 25,666.75	$ 0.00	$ 25,666.75	$ 17,741.81	$ 7,924.94	31%
119	Department of Economic Development & Commerce	5,441	-	5,441	4,527	913	17%
162	Public Building Authority	6,069	-	6,069	1,164	4,905	81%
187	Puerto Rico Health Insurance Administration	257,578	(0)	257,578	300,879	(43,301)	-17%
235	Puerto Rico Housing Finance Corporation	1,353	-	1,353	504	849	63%
277	Agricultural Enterprises Development Administration	17,789	0	17,789	15,178	2,611	15%
285	Puerto Rico Integrated Transit Authority	19,301	0	19,301	18,594	707	4%
295	Fiscal Agency & Financial Advisory Authority	7,824	(0)	7,824	3,687	4,138	53%
	Total - Core Component Units	**$ 341,021**	**$ (0)**	**$ 341,021**	**$ 362,274**	**$ (21,254)**	**-6%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
29	Puerto Rico Federal Affairs Administration	$ 800.75	$ -	$ 800.75	$ 566.05	$ 234.70	29%
82	Institute of Puerto Rican Culture	4,603	0	4,603	2,637	1,966	43%
109	Puerto Rico School of Plastic Arts	842	0	842	876	(34)	-4%
161	Puerto Rico Infrastructure Financing Authority	630	(37)	593	547	46	8%
167	Integral Development of the "Península de Cantera"	155	(0)	155	164	(9)	-6%
186	Culebra Conservation and Development Authority	75	-	75	39	36	48%
189	Institute of Forensic Science	6,380	(0)	6,380	5,370	1,010	16%
191	Musical Arts Corporation	2,153	0	2,153	2,083	69	3%
192	Fine Arts Center Corporation	1,114	0	1,114	1,057	57	5%
195	Economic Development Bank of PR	-	-	-	1,499	(1,499)	
196	Puerto Rico Public Broadcasting Corporation	313	-	313	30	283	90%
215	Puerto Rico Conservatory of Music Corporation	2,233	0	2,233	2,090	143	6%
238	Ponce Authority (Authority Of The Port Of The Americas)	234	-	234	204	29	13%
264	Corporation for the "Caño Martin Peña" Enlace Project	2,796	0	2,796	637	2,159	77%
265	Roosevelt Roads	895	(0)	895	418	477	53%
271	Puerto Rico Technology and Innovation Services	24,515	0	24,515	2,492	22,022	90%
276	Puerto Rico Public Private Partnership Authority	6,855	(0)	6,855	1,233	5,622	82%
286	Authority of the Port of Ponce	165	0	165	99	65	40%
288	University of Puerto Rico Comprehensive Cancer Center	7,000	(2,720)	4,280	5,392	(1,112)	-26%
293	Center for Diabetes Research, Education, and Medical Services	205	-	205	164	41	20%
298	Public Service Regulatory Board	2,046	-	2,046	2,340	(294)	-14%
311	Puerto Rico Gaming Commission	554	-	554	458	96	17%
312	Retirement Board of the Government of Puerto Rico	15,527	-	15,527	8,068	7,459	48%
329	Office of Socioeconomic Development	1,261	(520)	740	327	413	56%
	Total - Secondary Component Units	**$ 81,350**	**$ (3,277)**	**$ 78,073**	**$ 38,792**	**$ 39,281**	**50%**

Puerto Rico Department of Treasury

FY27 YTD Budget vs. YTD Actual Results for General Fund

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	OMB and Hacienda Custodies						
17	Custody of the Office of Management and Budget	$ 166,675	$ 3,404	$ 170,079	$ -	$ 170,079	100%
25	Custody of the Department of the Treasury	255,832	-	255,832	249,637	6,195	2%
	Total - OMB and Hacienda Custodies	**$ 422,507**	**$ 3,404**	**$ 425,911**	**$ 249,637**	**$ 176,274**	**41%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
8	Office of the Comptroller	$ 14,043	$ -	$ 14,043	$ 13,514	$ 528	4%
10	The General Court of Justice	100,644	-	100,644	85,210	15,434	15%
100	Legislative Assembly of the Commonwealth	34,277	623	34,900	50,467	(15,567)	-45%
106	Public Housing Administration	1,458	(0)	1,458	669	789	54%
176	University of Puerto Rico	140,225	-	140,225	133,213	7,011	5%
193	Office of Government Ethics	2,535	(0)	2,535	2,382	153	6%
200	Special Independent Prosecutor's Panel	996	(0)	996	944	52	5%
208	Contributions to the Municipalities	12,969	-	12,969	8,214	4,755	37%
220	Correctional Health	12,919	-	12,919	2,614	10,305	80%
268	Puerto Rico Institute of Statistics	761	-	761	723	38	5%
272	Office of the Inspector General	4,989	-	4,989	4,748	241	5%
297	Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	14,089	742	5%
	Total - Out of Scope Entities	**$ 340,646**	**$ 623**	**$ 341,269**	**$ 316,789**	**$ 24,480**	**7%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Recap						
	Entities Operating in IntegraPR	$ 1,681,955	$ (750)	$ 1,681,204	$ 1,261,906	$ 419,299	25%
	Core Component Units	341,021	(0)	341,021	362,274	(21,254)	-6%
	Secondary Component Units	81,350	(3,277)	78,073	38,792	39,281	50%
	OMB and Hacienda Custodies	422,507	3,404	425,911	249,637	176,274	41%
	Out of Scope Entities	340,646	623	341,269	316,789	24,480	7%
	Total	**$ 2,867,478**	**$ (0)**	**$ 2,867,478**	**$ 2,229,397**	**$ 638,081**	**22%**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
16	Office of Management and Budget	$ 322.50	$ -	$ 322.50	$ -	$ 322.50	100%
21	Emergency and Disaster Management Bureau	88	-	88	-	88	100%
23	Puerto Rico Department of State	1,232	76	1,307	491	817	62%
24	Puerto Rico Department of Treasury	208,473	-	208,473	140,898	67,575	32%
30	Human Resources Management & Transformation	441	-	441	151	290	66%
31	General Services Administration	1,463	8,375	9,838	199	9,640	98%
38	Puerto Rico Department of Justice	1,756	-	1,756	(174)	1,930	110%
40	Puerto Rico Police Bureau	4,817	-	4,817	145	4,672	97%
42	Puerto Rico Fire Department Bureau	4,248	-	4,248	9	4,239	100%
45	Department of Public Safety	58	-	58	585	(527)	-908%
49	Department of Transportation and Public Works	34,631	19,880	54,511	6,815	47,696	87%
50	Department of Natural and Environmental Resources	12,105	-	12,105	1,519	10,586	87%
55	Puerto Rico Department of Agriculture	912	-	912	238	673	74%
67	Puerto Rico Department of Labor and Human Resources	79,995	-	79,995	5,568	74,427	93%
68	Puerto Rico Labor Relations Board	126	-	126	62	64	51%
69	Puerto Rico Department of Consumer Affairs	539	-	539	95	443	82%
71	Department of Health	46,540	-	46,540	38,236	8,304	18%
78	Department of Housing	3,392	-	3,392	-	3,392	100%
81	Department of Education	2,607	-	2,607	137	2,469	95%
87	Department of Recreation and Sports	5,687	-	5,687	161	5,526	97%
95	Mental Health and Drug Addiction Services Administration	1,714	-	1,714	56	1,658	97%
126	Vocational Rehabilitation Administration	220	-	220	-	220	100%
137	Department of Correction and Rehabilitation	6,111	-	6,111	340	5,770	94%
155	State Historic Preservation Office of Puerto Rico	316	-	316	-	316	100%
221	Medical Emergency Corps Bureau	2,168	-	2,168	229	1,939	89%
	Total - Entities Operating in IntegraPR	**$ 419,957**	**$ 28,612**	**$ 448,568**	**$ 196,522**	**$ 252,046**	**56%**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
70	State Insurance Fund Corporation	$ 127,560	$ -	$ 127,560	$ 138,970	$ (11,410)	-9%
79	Automobile Accidents Compensation Administration	21,448	-	21,448	22,688	(1,240)	-6%
90	Medical Services Administration of Puerto Rico	36,436	-	36,436	31,861	4,575	13%
119	Department of Economic Development & Commerce	18,502	-	18,502	5,773	12,729	69%
162	Public Building Authority	37,961	-	37,961	26,563	11,398	30%
168	Puerto Rico Ports Authority	21,058	-	21,058	12,162	8,896	42%
180	Tourism Company	42,025	-	42,025	66,036	(24,010)	-57%
187	Puerto Rico Health Insurance Administration	57,562	-	57,562	66,887	(9,325)	-16%
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	21,865	-	21,865	20,785	1,080	5%
235	Puerto Rico Housing Finance Corporation	25,694	-	25,694	3,210	22,484	88%
277	Agricultural Enterprises Development Administration	22,225	-	22,225	15,945	6,280	28%
285	Puerto Rico Integrated Transit Authority	10,279	-	10,279	10,731	(452)	-4%
295	Fiscal Agency & Financial Advisory Authority	3,927	-	3,927	-	3,927	100%
303	Convention Center of District Authority	18,176	-	18,176	11,569	6,608	36%
	Total - Core Component Units	**$ 464,718**	**$ -**	**$ 464,718**	**$ 433,179**	**$ 31,538**	**7%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
11	Puerto Rico Traffic Safety Commission	$ 490	$ -	$ 490	$ 380	$ 110	22%
22	Office of The Commissioner of Insurance	3,113	-	3,113	1,857	1,256	40%
75	Office of the Financial Institutions Commissioner	3,875	-	3,875	2,264	1,610	42%
82	Institute of Puerto Rican Culture	349	-	349	48	301	86%
105	Industrial Commission	5,966	-	5,966	4,145	1,821	31%
109	Puerto Rico School of Plastic Arts	626	-	626	180	446	71%
121	Government Board of the 911 Service	5,777	-	5,777	2,530	3,247	56%
138	Institutional Trust of the National Guard of Puerto Rico	2,129	-	2,129	1,009	1,120	53%
161	Puerto Rico Infrastructure Financing Authority	359	-	359	70	289	81%
165	Land Authority of Puerto Rico	3,254	-	3,254	2,065	1,189	37%
167	Integral Development of the “Península de Cantera"	68	-	68	18	50	73%
177	Land Administration of Puerto Rico	3,563	-	3,563	1,426	2,136	60%
186	Culebra Conservation and Development Authority	82	-	82	166	(84)	-102%
189	Institute of Forensic Science	151	-	151	-	151	100%
191	Musical Arts Corporation	521	38	559	280	279	50%
192	Fine Arts Center Corporation	715	-	715	478	237	33%
195	Economic Development Bank of PR	3,990	-	3,990	411	3,578	90%
196	Puerto Rico Public Broadcasting Corporation	35	-	35	-	35	100%
198	Agricultural Insurance Corporation	984	-	984	1,223	(238)	-24%
215	Puerto Rico Conservatory of Music Corporation	1,175	-	1,175	603	572	49%
236	Innovation Fund for Agricultural Development of Puerto Rico	3,540	(0)	3,540	587	2,953	83%
265	Roosevelt Roads	262	-	262	167	95	36%
271	Puerto Rico Technology and Innovation Services	2,519	-	2,519	-	2,519	100%
286	Authority of the Port of Ponce	565	-	565	873	(308)	-55%
288	University of Puerto Rico Comprehensive Cancer Center	14,998	-	14,998	15,220	(222)	-1%
293	Center for Diabetes Research, Education, and Medical Services	75	-	75	85	(10)	-13%
298	Public Service Regulatory Board	8,116	-	8,116	1,619	6,497	80%
310	Municipal Finance Corporation	105,964	-	105,964	-	105,964	100%
311	Puerto Rico Gaming Commission	124,816	-	124,816	100,186	24,630	20%
312	Retirement Board of the Government of Puerto Rico	862	-	862	-	862	100%
	Total - Secondary Component Units	**$ 298,936**	**$ 37**	**$ 298,973**	**$ 137,890**	**$ 161,083**	**54%**

Puerto Rico Department of Treasury

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

By Agency [1]

Sep FY27 YTD

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	OMB and Hacienda Custodies						
17	Custody of the Office of Management and Budget	$ -	$ -	$ -	$ -	$ -	
25	Custody of the Department of the Treasury	175,802	-	175,802	73,920	101,882	58%
	Total - OMB and Hacienda Custodies	**$ 175,802**	**$ -**	**$ 175,802**	**$ 73,920**	**$ 101,882**	**58%**

		Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
10	The General Court of Justice	$ 4,795.75	$ -	$ 4,795.75	$ 2.30	$ 4,793.45	100%
106	Public Housing Administration	4,304	-	4,304	5,237	(933)	-22%
166	Industrial Development Company	-	-	-	-	-	
	Total - Out of Scope Entities	**$ 9,100**	**$ -**	**$ 9,100**	**$ 5,239**	**$ 3,861**	**42%**

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
Recap						
Entities Operating in IntegraPR	$ 419,957	$ 28,612	$ 448,568	$ 196,522	$ 252,046	56%
Core Component Units	464,718	-	464,718	433,179	31,538	7%
Secondary Component Units	298,936	37	298,973	137,890	161,083	54%
OMB and Hacienda Custodies	175,802	-	175,802	73,920	101,882	58%
Out of Scope Entities	9,100	-	9,100	5,239	3,861	42%
Total	**$ 1,368,512**	**$ 28,649**	**$ 1,397,161**	**$ 846,750**	**$ 550,411**	**39%**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
15	Office of the Governor	$ 1,418	$ -	$ 1,418	$ 1,473	$ (54)	-4%
16	Office of Management and Budget	2,431	0	2,431	2,641	(210)	-9%
18	Planning Board	1,331	-	1,331	1,521	(190)	-14%
21	Emergency and Disaster ManagementBureau	629	-	629	206	423	67%
23	Puerto Rico Department of State	1,544	25	1,569	2,146	(577)	-37%
24	Puerto Rico Department of Treasury	86,395	-	86,395	48,797	37,598	44%
28	State Elections Commission	2,838	0	2,838	2,822	16	1%
30	Human Resources Management & Transformation	1,542	-	1,542	794	748	49%
31	General Services Administration	2,113	2,792	4,905	1,403	3,502	71%
34	Commission of Investigation, Processing and Appeals	44	0	44	48	(4)	-10%
37	Civil Rights Commission	70	-	70	36	34	49%
38	Puerto Rico Department of Justice	13,460	(11)	13,449	13,345	104	1%
40	Puerto Rico Police Bureau	93,414	(217)	93,198	96,361	(3,164)	-3%
41	Special Investigations Bureau	483	-	483	57	426	88%
42	Puerto Rico Fire Department Bureau	8,290	-	8,290	1,375	6,914	83%
43	Puerto Rico National Guard	1,620	-	1,620	1,825	(205)	-13%
45	Department of Public Safety	2,847	-	2,847	12,980	(10,133)	-356%
49	Department of Transportation and Public Works	16,163	6,627	22,790	9,106	13,684	60%
50	Department of Natural and Environmental Resources	12,915	-	12,915	11,206	1,709	13%
55	Puerto Rico Department of Agriculture	3,509	(0)	3,509	2,134	1,375	39%
60	Office of the Citizen's Ombudsman	314	0	314	309	5	2%
62	Cooperative Development Commission of Puerto Rico	232	(0)	232	205	27	12%
67	Puerto Rico Department of Labor and Human Resources	29,680	(0)	29,680	6,343	23,337	79%
68	Puerto Rico Labor Relations Board	131	-	131	127	4	3%
69	Puerto Rico Department of Consumer Affairs	1,307	(0)	1,307	975	332	25%
71	Department of Health	58,369	(0)	58,369	40,596	17,773	30%
78	Department of Housing	3,515	(0)	3,515	2,766	749	21%
81	Department of Education	251,023	(0)	251,023	200,307	50,716	20%
87	Department of Recreation and Sports	4,854	-	4,854	3,153	1,701	35%
95	Mental Health and Drug Addiction Services Administration	13,072	(0)	13,072	14,120	(1,048)	-8%
96	Office of the Women's Advocate	606	-	606	417	189	31%
122	Secretariat of the Department of the Family	4,203	94	4,297	7,866	(3,569)	-83%
123	Family and Children Administration	18,691	(0)	18,691	13,947	4,743	25%
124	Child Support Administration (ASUME)	2,143	-	2,143	1,920	222	10%
126	Vocational Rehabilitation Administration	2,438	0	2,438	1,931	507	21%
127	Administration for Socioeconomic Development of the Family	8,460	-	8,460	5,361	3,099	37%
137	Department of Correction and Rehabilitation	40,472	-	40,472	48,795	(8,323)	-21%
139	Parole Board	285	-	285	175	110	39%
143	Office of Protection and Defense for People with Disabilities	99	-	99	105	(6)	-6%
152	Elderly and Retired People Advocate Office	319	-	319	193	126	39%
153	Office for People with Disabilities	248	-	248	210	38	15%
155	State Historic Preservation Office of Puerto Rico	376	(22)	354	348	6	2%
221	Medical Emergency Corps Bureau	2,975	-	2,975	350	2,626	88%
231	Office for the Patient's Advocate	172	0	172	93	79	46%
241	Administration for Integral Development of Childhood	2,058	-	2,058	3,726	(1,667)	-81%
279	Public Service Appeals Commission	233	-	233	209	24	10%
281	Office of the Election Comptroller	356	(0)	356	316	40	11%
	Total - Entities Operating in IntegraPR	**$ 700,047**	**$ 9,287**	**$ 709,334**	**$ 566,024**	**$ 143,310**	**20%**

Puerto Rico Department of Treasury

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

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
70	State Insurance Fund Corporation	$ 42,520	$ -	$ 42,520	$ 33,717	$ 8,803	21%
79	Automobile Accidents Compensation Administration	7,149	-	7,149	5,785	1,364	19%
90	Medical Services Administration of Puerto Rico	20,701	0	20,701	17,421	3,279	16%
119	Department of Economic Development & Commerce	7,981	-	7,981	3,360	4,621	58%
162	Public Building Authority	14,677	-	14,677	10,629	4,048	28%
168	Puerto Rico Ports Authority	7,019	-	7,019	4,417	2,602	37%
180	Tourism Company	14,008	-	14,008	14,079	(71)	-1%
187	Puerto Rico Health Insurance Administration	105,047	(0)	105,047	179,263	(74,216)	-71%
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	7,068	220	3%
235	Puerto Rico Housing Finance Corporation	9,016	-	9,016	1,386	7,629	85%
277	Agricultural Enterprises Development Administration	13,338	0	13,338	3,316	10,022	75%
285	Puerto Rico Integrated Transit Authority	9,860	0	9,860	10,237	(377)	-4%
295	Fiscal Agency & Financial Advisory Authority	3,917	(0)	3,917	1,016	2,901	74%
303	Convention Center of District Authority	6,059	-	6,059	97	5,962	98%
	Total - Core Component Units	**$ 268,579**	**$ (0)**	**$ 268,579**	**$ 291,791**	**$ (23,211)**	**-9%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
11	Puerto Rico Traffic Safety Commission	$ 163	$ -	$ 163	$ 136	$ 27	17%
22	Office of The Commissioner of Insurance	1,038	-	1,038	624	414	40%
29	Puerto Rico Federal Affairs Administration	267	-	267	198	69	26%
75	Office of the Financial Institutions Commissioner	1,292	-	1,292	1,011	280	22%
82	Institute of Puerto Rican Culture	1,651	0	1,651	1,046	604	37%
105	Industrial Commission	1,989	-	1,989	1,377	611	31%
109	Puerto Rico School of Plastic Arts	489	0	489	234	255	52%
121	Government Board of the 911 Service	1,926	-	1,926	914	1,012	53%
138	Institutional Trust of the National Guard of Puerto Rico	710	-	710	251	459	65%
161	Puerto Rico Infrastructure Financing Authority	330	(12)	317	228	90	28%
165	Land Authority of Puerto Rico	1,085	-	1,085	659	426	39%
167	Integral Development of the "Península de Cantera"	74	(0)	74	61	13	18%
177	Land Administration of Puerto Rico	1,188	-	1,188	425	763	64%
186	Culebra Conservation and Development Authority	53	-	53	65	(13)	-24%
189	Institute of Forensic Science	2,177	(0)	2,177	1,919	258	12%
191	Musical Arts Corporation	891	13	904	925	(21)	-2%
192	Fine Arts Center Corporation	610	0	610	572	38	6%
195	Economic Development Bank of PR	1,330	-	1,330	725	605	46%
196	Puerto Rico Public Broadcasting Corporation	116	-	116	10	106	91%
198	Agricultural Insurance Corporation	328	-	328	299	29	9%
215	Puerto Rico Conservatory of Music Corporation	1,136	0	1,136	1,128	8	1%
236	Innovation Fund for Agricultural Development of Puerto Rico	1,180	(0)	1,180	210	970	82%
238	Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	62	16	21%
264	Corporation for the "Caño Martin Peña" Enlace Project	932	0	932	193	739	79%
265	Roosevelt Roads	386	(0)	386	192	194	50%
271	Puerto Rico Technology and Innovation Services	9,011	0	9,011	312	8,699	97%
276	Puerto Rico Public Private Partnership Authority	2,285	(0)	2,285	671	1,614	71%
286	Authority of the Port of Ponce	243	0	243	229	14	6%
288	University of Puerto Rico Comprehensive Cancer Center	7,333	(907)	6,426	11,249	(4,823)	-75%
293	Center for Diabetes Research, Education, and Medical Services	93	-	93	86	7	8%
298	Public Service Regulatory Board	3,387	-	3,387	1,262	2,125	63%
310	Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311	Puerto Rico Gaming Commission	41,790	-	41,790	22,342	19,448	47%
312	Retirement Board of the Government of Puerto Rico	5,463	-	5,463	3,671	1,791	33%
329	Office of Socioeconomic Development	420	(173)	247	7	240	97%
	Total - Secondary Component Units	**$ 126,762**	**$ (1,080)**	**$ 125,682**	**$ 53,293**	**$ 72,389**	**58%**

Puerto Rico Department of Treasury

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

By Agency [1]

For the month of: September-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	$ 55,558	$ 1,135	$ 56,693	$ -	$ 56,693	100%
25	Custody of the Department of the Treasury	166,180	-	166,180	67,906	98,274	59%
	Total - OMB and Hacienda Custodies	**$ 221,738**	**$ 1,135**	**$ 222,873**	**$ 67,906**	**$ 154,967**	**70%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
8	Office of the Comptroller	$ 4,681	$ -	$ 4,681	$ 4,499	$ 181	4%
10	The General Court of Justice	35,146	-	35,146	23,891	11,256	32%
100	Legislative Assembly of the Commonwealth	11,426	208	11,633	27,534	(15,901)	-137%
106	Public Housing Administration	1,921	(0)	1,921	1,950	(30)	-2%
166	Industrial Development Company	-	-	-	-	-	
176	University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193	Office of Government Ethics	845	(0)	845	794	51	6%
200	Special Independent Prosecutor's Panel	332	(0)	332	315	17	5%
208	Contributions to the Municipalities	4,323	-	4,323	4,107	216	5%
220	Correctional Health	4,306	-	4,306	149	4,158	97%
268	Puerto Rico Institute of Statistics	254	-	254	241	13	5%
272	Office of the Inspector General	1,663	-	1,663	1,580	83	5%
297	Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
	Total - Out of Scope Entities	**$ 116,582**	**$ 208**	**$ 116,790**	**$ 114,161**	**$ 2,629**	**2%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Recap						
	Entities Operating in IntegraPR	$ 700,047	$ 9,287	$ 709,334	$ 566,024	$ 143,310	20%
	Core Component Units	268,579	(0)	268,579	291,791	(23,211)	-9%
	Secondary Component Units	126,762	(1,080)	125,682	53,293	72,389	58%
	OMB and Hacienda Custodies	221,738	1,135	222,873	67,906	154,967	70%
	Out of Scope Entities	116,582	208	116,790	114,161	2,629	2%
	Total	**$ 1,433,709**	**$ 9,550**	**$ 1,443,259**	**$ 1,093,175**	**$ 350,084**	**24%**

Notes:

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

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

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions[2]	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
15	Office of the Governor	$ 1,418	$ -	$ 1,418	$ 1,473	$ (54)	-4%
16	Office of Management and Budget	2,324	0	2,324	2,641	(317)	-14%
18	Planning Board	1,331	-	1,331	1,521	(190)	-14%
21	Emergency and Disaster ManagementBureau	599	-	599	206	393	66%
23	Puerto Rico Department of State	1,134	0	1,134	1,928	(794)	-70%
24	Puerto Rico Department of Treasury	16,904	-	16,904	3,469	13,435	79%
28	State Elections Commission	2,838	0	2,838	2,822	16	1%
30	Human Resources Management & Transformation	1,395	-	1,395	703	692	50%
31	General Services Administration	1,625	-	1,625	1,338	287	18%
34	Commission of Investigation, Processing and Appeals	44	0	44	48	(4)	-10%
37	Civil Rights Commission	70	-	70	36	34	49%
38	Puerto Rico Department of Justice	12,875	(11)	12,864	13,578	(715)	-6%
40	Puerto Rico Police Bureau	91,809	(217)	91,592	96,214	(4,622)	-5%
41	Special Investigations Bureau	483	-	483	57	426	88%
42	Puerto Rico Fire Department Bureau	6,874	-	6,874	1,366	5,508	80%
43	Puerto Rico National Guard	1,620	-	1,620	1,825	(205)	-13%
45	Department of Public Safety	2,828	-	2,828	12,578	(9,751)	-345%
49	Department of Transportation and Public Works	4,620	-	4,620	5,597	(977)	-21%
50	Department of Natural and Environmental Resources	8,880	-	8,880	10,576	(1,695)	-19%
55	Puerto Rico Department of Agriculture	3,205	(0)	3,205	2,059	1,146	36%
60	Office of the Citizen's Ombudsman	314	0	314	309	5	2%
62	Cooperative Development Commission of Puerto Rico	232	(0)	232	205	27	12%
67	Puerto Rico Department of Labor and Human Resources	3,015	(0)	3,015	4,126	(1,112)	-37%
68	Puerto Rico Labor Relations Board	89	-	89	96	(7)	-8%
69	Puerto Rico Department of Consumer Affairs	1,128	(0)	1,128	932	195	17%
71	Department of Health	42,856	(0)	42,856	21,320	21,536	50%
78	Department of Housing	2,385	(0)	2,385	2,766	(382)	-16%
81	Department of Education	250,154	(0)	250,154	200,271	49,883	20%
87	Department of Recreation and Sports	2,959	-	2,959	2,993	(34)	-1%
95	Mental Health and Drug Addiction Services Administration	12,501	(0)	12,501	14,051	(1,550)	-12%
96	Office of the Women's Advocate	606	-	606	417	189	31%
122	Secretariat of the Department of the Family	4,203	-	4,203	7,866	(3,662)	-87%
123	Family and Children Administration	18,691	(0)	18,691	13,947	4,743	25%
124	Child Support Administration (ASUME)	2,143	-	2,143	1,204	938	44%
126	Vocational Rehabilitation Administration	2,365	0	2,365	1,931	434	18%
127	Administration for Socioeconomic Development of the Family	8,460	-	8,460	5,361	3,099	37%
137	Department of Correction and Rehabilitation	38,436	-	38,436	48,505	(10,070)	-26%
139	Parole Board	285	-	285	175	110	39%
143	Office of Protection and Defense for People with Disabilities	99	-	99	105	(6)	-6%
152	Elderly and Retired People Advocate Office	319	-	319	178	141	44%
153	Office for People with Disabilities	248	-	248	210	38	15%
155	State Historic Preservation Office of Puerto Rico	271	(22)	249	348	(99)	-40%
221	Medical Emergency Corps Bureau	2,253	-	2,253	121	2,132	95%
231	Office for the Patient's Advocate	172	0	172	93	79	46%
241	Administration for Integral Development of Childhood	2,058	-	2,058	3,726	(1,667)	-81%
279	Public Service Appeals Commission	233	-	233	209	24	10%
281	Office of the Election Comptroller	356	(0)	356	316	40	11%
	Total - Entities Operating in IntegraPR	**$ 560,062**	**$ (250)**	**$ 559,812**	**$ 492,701**	**$ 67,111**	**12%**

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
90	Medical Services Administration of Puerto Rico	$ 8,555.58	$ 0.00	$ 8,555.58	$ 5,903.33	$ 2,652.25	31%
119	Department of Economic Development & Commerce	1,814	-	1,814	1,469	345	19%
162	Public Building Authority	2,023	-	2,023	323	1,700	84%
187	Puerto Rico Health Insurance Administration	85,859	(0)	85,859	146,615	(60,756)	-71%
235	Puerto Rico Housing Finance Corporation	451	-	451	233	218	48%
277	Agricultural Enterprises Development Administration	5,930	0	5,930	1,817	4,113	69%
285	Puerto Rico Integrated Transit Authority	6,434	0	6,434	6,891	(457)	-7%
295	Fiscal Agency & Financial Advisory Authority	2,608	(0)	2,608	1,016	1,592	61%
	Total - Core Component Units	**$ 113,674**	**$ (0)**	**$ 113,674**	**$ 164,267**	**$ (50,593)**	**-45%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
29	Puerto Rico Federal Affairs Administration	$ 266.92	$ -	$ 266.92	$ 198.31	$ 68.61	26%
82	Institute of Puerto Rican Culture	1,534	0	1,534	1,010	524	34%
109	Puerto Rico School of Plastic Arts	281	0	281	198	82	29%
161	Puerto Rico Infrastructure Financing Authority	210	(12)	198	176	22	11%
167	Integral Development of the “Península de Cantera"	52	(0)	52	53	(1)	-3%
186	Culebra Conservation and Development Authority	25	-	25	15	10	39%
189	Institute of Forensic Science	2,127	(0)	2,127	1,919	208	10%
191	Musical Arts Corporation	718	0	718	696	22	3%
192	Fine Arts Center Corporation	371	0	371	352	19	5%
195	Economic Development Bank of PR	-	-	-	588	(588)	
196	Puerto Rico Public Broadcasting Corporation	104	-	104	10	94	90%
215	Puerto Rico Conservatory of Music Corporation	744	0	744	847	(103)	-14%
238	Ponce Authority (Authority Of The Port Of The Americas)	78	-	78	62	16	21%
264	Corporation for the "Caño Martin Peña" Enlace Project	932	0	932	193	739	79%
265	Roosevelt Roads	298	(0)	298	148	150	50%
271	Puerto Rico Technology and Innovation Services	8,172	0	8,172	312	7,860	96%
276	Puerto Rico Public Private Partnership Authority	2,285	(0)	2,285	671	1,614	71%
286	Authority of the Port of Ponce	55	0	55	30	24	44%
288	University of Puerto Rico Comprehensive Cancer Center	2,333	(907)	1,427	3,129	(1,702)	-119%
293	Center for Diabetes Research, Education, and Medical Services	68	-	68	51	17	25%
298	Public Service Regulatory Board	682	-	682	766	(84)	-12%
311	Puerto Rico Gaming Commission	185	-	185	141	43	23%
312	Retirement Board of the Government of Puerto Rico	5,176	-	5,176	3,671	1,504	29%
329	Office of Socioeconomic Development	420	(173)	247	7	240	97%
	Total - Secondary Component Units	**$ 27,117**	**$ (1,092)**	**$ 26,024**	**$ 15,244**	**$ 10,781**	**41%**

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for General Fund

By Agency [1]

For the month of: September-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	$ 55,558	$ 1,135	$ 56,693	$ -	$ 56,693	100%
25	Custody of the Department of the Treasury	107,579	-	107,579	44,417	63,162	59%
	Total - OMB and Hacienda Custodies	**$ 163,138**	**$ 1,135**	**$ 164,272**	**$ 44,417**	**$ 119,856**	**73%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
8	Office of the Comptroller	4,681	-	4,681	4,499	181	4%
10	The General Court of Justice	33,548	-	33,548	23,889	9,659	29%
100	Legislative Assembly of the Commonwealth	11,426	208	11,633	27,534	(15,901)	-137%
106	Public Housing Administration	486	(0)	486	215	271	56%
176	University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193	Office of Government Ethics	845	(0)	845	794	51	6%
200	Special Independent Prosecutor's Panel	332	(0)	332	315	17	5%
208	Contributions to the Municipalities	4,323	-	4,323	4,107	216	5%
220	Correctional Health	4,306	-	4,306	149	4,158	97%
268	Puerto Rico Institute of Statistics	254	-	254	241	13	5%
272	Office of the Inspector General	1,663	-	1,663	1,580	83	5%
297	Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
	Total - Out of Scope Entities	**$ 113,549**	**$ 208**	**$ 113,756**	**$ 112,424**	**$ 1,332**	**1%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Recap						
	Entities Operating in IntegraPR	$ 560,062	$ (250)	$ 559,812	$ 492,701	$ 67,111	12%
	Core Component Units	113,674	(0)	113,674	164,267	(50,593)	-45%
	Secondary Component Units	27,117	(1,092)	26,024	15,244	10,781	41%
	OMB and Hacienda Custodies	163,138	1,135	164,272	44,417	119,856	73%
	Out of Scope Entities	113,549	208	113,756	112,424	1,332	1%
	Total	**$ 977,538**	**$ (0)**	**$ 977,538**	**$ 829,052**	**$ 148,486**	**15%**

Notes:

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

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

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions2	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Entities Operating in IntegraPR						
16	Office of Management and Budget	108	-	108	-	108	100%
21	Emergency and Disaster ManagementBureau	29	-	29	-	29	100%
23	Puerto Rico Department of State	411	25	436	218	218	50%
24	Puerto Rico Department of Treasury	69,491	-	69,491	45,328	24,163	35%
30	Human Resources Management & Transformation	147	-	147	90	56	38%
31	General Services Administration	488	2,792	3,279	65	3,214	98%
38	Puerto Rico Department of Justice	585	-	585	(234)	819	140%
40	Puerto Rico Police Bureau	1,606	-	1,606	147	1,458	91%
42	Puerto Rico Fire Department Bureau	1,416	-	1,416	9	1,407	99%
45	Department of Public Safety	19	-	19	401	(382)	-1976%
49	Department of Transportation and Public Works	11,544	6,627	18,170	3,509	14,662	81%
50	Department of Natural and Environmental Resources	4,035	-	4,035	631	3,404	84%
55	Puerto Rico Department of Agriculture	304	-	304	75	229	75%
67	Puerto Rico Department of Labor and Human Resources	26,665	-	26,665	2,216	24,449	92%
68	Puerto Rico Labor Relations Board	42	-	42	31	11	26%
69	Puerto Rico Department of Consumer Affairs	180	-	180	43	137	76%
71	Department of Health	15,513	-	15,513	19,277	(3,763)	-24%
78	Department of Housing	1,131	-	1,131	-	1,131	100%
81	Department of Education	869	-	869	36	833	96%
87	Department of Recreation and Sports	1,896	-	1,896	161	1,735	92%
95	Mental Health and Drug Addiction Services Administration	571	-	571	69	502	88%
126	Vocational Rehabilitation Administration	73	-	73	-	73	100%
137	Department of Correction and Rehabilitation	2,037	-	2,037	290	1,747	86%
155	State Historic Preservation Office of Puerto Rico	105	-	105	-	105	100%
221	Medical Emergency Corps Bureau	723	-	723	229	494	68%
	Total - Entities Operating in IntegraPR	**139,986**	**9,537**	**149,523**	**73,323**	**76,200**	**51%**

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Core Component Units						
70	State Insurance Fund Corporation	42,520	-	42,520	33,717	8,803	21%
79	Automobile Accidents Compensation Administration	7,149	-	7,149	5,785	1,364	19%
90	Medical Services Administration of Puerto Rico	12,145	-	12,145	11,518	627	5%
119	Department of Economic Development & Commerce	6,167	-	6,167	1,891	4,276	69%
162	Public Building Authority	12,654	-	12,654	10,306	2,348	19%
168	Puerto Rico Ports Authority	7,019	-	7,019	4,417	2,602	37%
180	Tourism Company	14,008	-	14,008	14,079	(71)	-1%
187	Puerto Rico Health Insurance Administration	19,187	-	19,187	32,648	(13,461)	-70%
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,288	-	7,288	7,068	220	3%
235	Puerto Rico Housing Finance Corporation	8,565	-	8,565	1,153	7,412	87%
277	Agricultural Enterprises Development Administration	7,408	-	7,408	1,499	5,909	80%
285	Puerto Rico Integrated Transit Authority	3,426	-	3,426	3,346	80	2%
295	Fiscal Agency & Financial Advisory Authority	1,309	-	1,309	-	1,309	100%
303	Convention Center of District Authority	6,059	-	6,059	97	5,962	98%
	Total - Core Component Units	**154,906**	**-**	**154,906**	**127,524**	**27,382**	**18%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Secondary Component Units						
11	Puerto Rico Traffic Safety Commission	163	-	163	136	27	17%
22	Office of The Commissioner of Insurance	1,038	-	1,038	624	414	40%
75	Office of the Financial Institutions Commissioner	1,292	-	1,292	1,011	280	22%
82	Institute of Puerto Rican Culture	116	-	116	36	80	69%
105	Industrial Commission	1,989	-	1,989	1,377	611	31%
109	Puerto Rico School of Plastic Arts	209	-	209	36	173	83%
121	Government Board of the 911 Service	1,926	-	1,926	914	1,012	53%
138	Institutional Trust of the National Guard of Puerto Rico	710	-	710	251	459	65%
161	Puerto Rico Infrastructure Financing Authority	120	-	120	52	68	57%
165	Land Authority of Puerto Rico	1,085	-	1,085	659	426	39%
167	Integral Development of the "Península de Cantera"	23	-	23	8	15	64%
177	Land Administration of Puerto Rico	1,188	-	1,188	425	763	64%
186	Culebra Conservation and Development Authority	27	-	27	50	(23)	-82%
189	Institute of Forensic Science	50	-	50	-	50	100%
191	Musical Arts Corporation	174	13	186	229	(43)	-23%
192	Fine Arts Center Corporation	238	-	238	220	18	8%
195	Economic Development Bank of PR	1,330	-	1,330	137	1,193	90%
196	Puerto Rico Public Broadcasting Corporation	12	-	12	-	12	100%
198	Agricultural Insurance Corporation	328	-	328	299	29	9%
215	Puerto Rico Conservatory of Music Corporation	392	-	392	281	111	28%
236	Innovation Fund for Agricultural Development of Puerto Rico	1,180	(0)	1,180	210	970	82%
265	Roosevelt Roads	87	-	87	44	43	50%
271	Puerto Rico Technology and Innovation Services	840	-	840	-	840	100%
286	Authority of the Port of Ponce	188	-	188	199	(11)	-6%
288	University of Puerto Rico Comprehensive Cancer Center	4,999	-	4,999	8,120	(3,121)	-62%
293	Center for Diabetes Research, Education, and Medical Services	25	-	25	35	(10)	-40%
298	Public Service Regulatory Board	2,705	-	2,705	496	2,209	82%
310	Municipal Finance Corporation	35,321	-	35,321	-	35,321	100%
311	Puerto Rico Gaming Commission	41,605	-	41,605	22,201	19,404	47%
312	Retirement Board of the Government of Puerto Rico	287	-	287	-	287	100%
	Total - Secondary Component Units	**99,645**	**12**	**99,658**	**38,050**	**61,608**	**62%**

Puerto Rico Department of Treasury

FY27 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency [1]

For the month of: September-26

(figures in $000s)

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	OMB and Hacienda Custodies						
17	Custody of the Office of Management and Budget	-	-	-	-	-	
25	Custody of the Department of the Treasury	58,601	-	58,601	23,489	35,112	60%
	Total - OMB and Hacienda Custodies	**58,601**	**-**	**58,601**	**23,489**	**35,112**	**60%**

		Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
	Out of Scope Entities						
10	The General Court of Justice	1,599	-	1,599	2	1,597	100%
106	Public Housing Administration	1,435	-	1,435	1,735	(300)	-21%
166	Industrial Development Company	-	-	-	-	-	
	Total - Out of Scope Entities	**3,033**	**-**	**3,033**	**1,737**	**1,296**	**43%**

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable $	(Unfavorable) / Favorable %
Recap						
Entities Operating in IntegraPR	139,986	9,537	149,523	73,323	76,200	51%
Core Component Units	154,906	-	154,906	127,524	27,382	18%
Secondary Component Units	99,645	12	99,658	38,050	61,608	62%
OMB and Hacienda Custodies	58,601	-	58,601	23,489	35,112	60%
Out of Scope Entities	3,033	-	3,033	1,737	1,296	43%
Total	**456,171**	**9,550**	**465,720**	**264,123**	**201,598**	**43%**

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency [1]

For the month of: September-26

(figures in $000s)

		CapEx Certified Budget		Adjustments & Revisions[2]		CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
	Entities Operating in IntegraPR							
49	Department of Transportation and Public Works	79,519		-		79,519	-	79,519
71	Department of Health	28,667		(1,433)		27,234	-	27,234
95	Mental Health and Drug Addiction Services Administration	1,066		(46)		1,020	8	1,012
124	Child Support Administration (ASUME)	7,650		(383)		7,268	-	7,268
	Total - Entities Operating in IntegraPR	**$ 116,902**	0	**$ (1,862)**		**$ 115,041**	**$ 8**	**$ 115,033**

		CapEx Certified Budget		Adjustments & Revisions		CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
	Core Component Units							
70	State Insurance Fund Corporation	$ 3,300		$ -		$ 3,300	$ -	$ 3,300
119	Department of Economic Development & Commerce	8,300		-		8,300	-	8,300
162	Public Building Authority	20,405		(1,020)		19,385	752	18,633
	Total - Core Component Units	**$ 32,005**	0	**$ (1,020)**		**$ 30,985**	**$ 840**	**$ 30,145**

		CapEx Certified Budget		Adjustments & Revisions		CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
	Secondary Component Units							
82	Institute of Puerto Rican Culture	-		-		-	-	-
264	Corporation for the "Caño Martin Peña" Enlace Project	7,000		(350)		6,650	-	6,650
288	University of Puerto Rico Comprehensive Cancer Center	700		(35)		665	-	665
311	Puerto Rico Gaming Commission	2,491		-		2,491	16	2,475
	Total - Secondary Component Units	**$ 10,191**		**$ (385)**		**$ 9,806**	**$ 16**	**$ 9,790**

Puerto Rico Department of Treasury

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

By Agency [1]

For the month of: September-26

(figures in $000s)

		CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
	OMB and Hacienda Custodies					
17	Custody of the Office of Management and Budget	$ 57,203	$ (2,860)	$ 54,343	$ -	$ 54,343
	Total - OMB and Hacienda Custodies	**$ 57,203**	**$ (2,860)**	**$ 54,343**	**$ -**	**$ 54,343**

		CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
	Out of Scope Entities					
100	Legislative Assembly of the Commonwealth	4,725	-	4,725	4,725	-
	Total - Out of Scope Entities	**$ 4,725**	**$ -**	**$ 4,725**	**$ 4,725**	**$ -**

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance $
Recap					
Entities Operating in IntegraPR	$ 116,902	$ (1,862)	$ 115,041	$ 8	$ 115,033
Core Component Units	32,005	(1,020)	30,985	840	30,145
Secondary Component Units	10,191	(385)	9,806	16	9,790
OMB and Hacienda Custodies	57,203	(2,860)	54,343	-	54,343
Out of Scope Entities	4,725	-	4,725	4,725	-
Total	**$ 221,026**	**$ (6,127)**	**$ 214,899**	**$ 5,589**	**$ 209,310**

Notes:

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

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

Appendix

Puerto Rico Department of Treasury

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

By Agency

For the month of: September-26

(figures in $000s)

		GF+SRF Budget	1 7/31/2026	2 8/31/2026	3 9/30/2026	YTD Totals	Remaining Balance $	Balance %
	Core Component Units							
70	State Insurance Fund Corporation	$ 510,240	$ 51,145	$ 54,108	$ 33,717	$ 138,970	$ 371,270	73%
79	Automobile Accident Compensation Administration	85,790	7,551	9,352	5,785	22,688	63,102	74%
90	Administration of Medical Services of Puerto Rico	248,409	14,173	18,008	17,421	49,603	198,806	80%
119	Department of Economic Development and Commerce	95,772	3,298	3,643	3,360	10,300	85,472	89%
162	Public Buildings Authority	176,120	7,804	9,294	10,629	27,727	148,393	84%
168	Ports Authority	84,230	4,092	3,653	4,417	12,162	72,068	86%
180	Tourism Company	168,101	42,765	9,192	14,079	66,036	102,065	61%
187	Health Insurance Administration of Puerto Rico	1,260,559	94,116	94,387	179,263	367,766	892,793	71%
188	Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	87,460	6,953	6,763	7,068	20,785	66,675	76%
235	Housing Financing Authority	108,186	1,178	1,150	1,386	3,714	104,472	97%
277	Administration for the Development of Agricultural Enterprises	160,056	13,556	14,251	3,316	31,123	128,933	81%
285	Integrated Transport Authority	118,319	8,468	10,620	10,237	29,325	88,994	75%
295	Financial Advisory Authority and Fiscal Agency of Puerto Rico	47,005	1,603	1,069	1,016	3,687	43,318	92%
303	District Authority of the Convention Center	72,705	6,642	4,830	97	11,569	61,136	84%
	Total - Core Component Units	**$ 3,222,952**	**$ 263,343**	**$ 240,320**	**$ 291,791**	**$ 795,453**	**$ 2,427,499**	**75%**
	Secondary Component Units							
11	Puerto Rico Traffic Safety Commission	$ 1,961	$ 114	$ 130	$ 136	$ 380	$ 1,581	81%
22	Office of The Commissioner of Insurance	12,452	480	753	624	1,857	10,595	85%
29	Puerto Rico Federal Affairs Administration	3,203	153	215	198	566	2,637	82%
75	Office of the Financial Institutions Commissioner	15,498	624	629	1,011	2,264	13,234	85%
82	Institute of Puerto Rican Culture	19,806	675	963	1,046	2,685	17,121	86%
105	Industrial Commission	23,862	1,235	1,533	1,377	4,145	19,717	83%
109	Puerto Rico School of Plastic Arts	5,872	258	563	234	1,056	4,816	82%
121	Government Board of the 911 Service	23,109	578	1,039	914	2,530	20,579	89%
138	Institutional Trust of the National Guard of Puerto Rico	8,517	278	481	251	1,009	7,508	88%
161	Puerto Rico Infrastructure Financing Authority	3,809	177	213	228	617	3,192	84%
165	Land Authority of Puerto Rico	13,016	696	710	659	2,065	10,951	84%
167	Integral Development of the "Península de Cantera"	890	63	58	61	182	708	80%
177	Land Administration of Puerto Rico	14,251	404	598	425	1,426	12,825	90%
186	Culebra Conservation and Development Authority	630	55	84	65	205	425	67%
191	Musical Arts Corporation	10,845	733	706	925	2,363	8,482	78%
192	Fine Arts Center Corporation	7,315	445	519	572	1,535	5,780	79%
195	Economic Development Bank of PR	15,958	532	654	725	1,910	14,048	88%
196	Puerto Rico Public Broadcasting Corporation	1,392	10	10	10	30	1,362	98%
198	Agricultural Insurance Corporation	3,937	734	190	299	1,223	2,714	69%
215	Puerto Rico Conservatory of Music Corporation	13,631	718	847	1,128	2,693	10,938	80%
236	Innovation Fund for Agricultural Development of Puerto Rico	14,158	137	239	210	587	13,571	96%
238	Ponce Authority (Authority Of The Port Of The Americas)	935	71	71	62	204	731	78%
264	Corporation for the "Caño Martin Peña" Enlace Project	11,184	238	206	193	637	10,547	94%
265	Roosevelt Roads	4,627	129	264	192	585	4,042	87%
271	Puerto Rico Technology and Innovation Services	108,133	330	1,850	312	2,492	105,641	98%
276	Puerto Rico Public Private Partnership Authority	27,420	242	320	671	1,233	26,187	96%
286	Authority of the Port of Ponce	2,918	269	473	229	972	1,946	67%
288	University of Puerto Rico Comprehensive Cancer Center	77,112	3,301	6,062	11,249	20,612	56,500	73%
293	Center for Diabetes Research, Education, and Medical Services	1,119	79	84	86	249	870	78%
298	Public Service Regulatory Board	40,648	1,284	1,413	1,262	3,959	36,689	90%
310	Municipal Finance Corporation	423,855	-	-	-	-	423,855	100%
311	Puerto Rico Gaming Commission	501,482	1,288	77,014	22,342	100,644	400,838	80%
312	Retirement Board of the Government of Puerto Rico	65,555	1,871	2,526	3,671	8,068	57,487	88%
329	Office of Socioeconomic Development	2,962	160	161	7	327	2,634	89%
	Total - Secondary Component Units	**$ 1,508,185**	**$ 19,976**	**$ 103,413**	**$ 53,293**	**$ 176,682**	**$ 1,331,503**	**88%**
	Core Component Units	$ 3,222,952	$ 263,343	$ 240,320	$ 291,791	$ 795,453	$ 2,427,499	75%
	Secondary Component Units	1,508,185	19,976	103,413	53,293	176,682	1,331,503	88%
	Combined Component Units Monthly Actuals	**$ 4,731,137**	**$ 283,318**	**$ 343,732**	**$ 345,084**	**$ 972,135**	**$ 3,759,002**	**79%**

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1 1 7/31/2026	Q1 2 8/31/2026	Q1 3 9/30/2026	FY27 YTD Totals
11	Puerto Rico Traffic and Safety Commission	$ -	$ -	$ 22	**$ 22**
22	Office of The Commissioner of Insurance	-	-	-	**-**
70	State Insurance Fund Corporation	-	-	-	**-**
75	OCIF	-	-	-	**-**
79	Automobile Accidents Compensation Administration	-	-	-	**-**
82	Institute of Puerto Rican Culture	-	-	-	**-**
90	Medical Services Administration of Puerto Rico	$ 2,015	$ 2,183	$ 2,016	**$ 6,214**
109	School of Plastic Arts	35	35	-	**70**
119	Department of Economic Development and Commerce	-	1,083	-	**1,083**
121	Government Board of the 911 Service	-	24	-	**24**
138	Institutional Trust of the National Guard of Puerto Rico	-	-	-	**-**
161	Puerto Rico Infrastructure Financing Authority	-	-	-	**-**
162	Public Building Authority	72	2,094	2,013	**4,178**
165	Land Authority of Puerto Rico	-	-	-	**-**
166	Puerto Rico Industrial Development Company	1,265	1,277	-	**2,542**
168	Puerto Rico Ports Authority	2,084	-	-	**2,084**
177	Land Administration of Puerto Rico	-	197	-	**197**
180	Tourism Company of Puerto Rico	-	-	-	**-**
187	Health Insurance Administration of Puerto Rico	38	38	38	**114**
188	Cardiovascular Center Corporation of PR and the Caribbean	174	171	-	**345**
189	Institute of Forensic Science	188	188	188	**564**
191	Musical Arts Corporation	36	36	36	**108**
192	Fine Arts Center Corporation	99	99	99	**297**
195	Economic Development Bank of PR	148	151	147	**446**
198	Agricultural Insurance Corporation	15	15	15	**45**
215	Puerto Rico Conservatory of Music Corporation	40	39	38	**117**
235	Puerto Rico Housing Finance Authority	-	420	-	**420**
236	Innovation Fund for Agricultural Development of Puerto Rico	9	9	9	**27**
285	Puerto Rico Integrated Transit Authority	1,132	1,132	1,132	**3,396**
298	Public Service Regulatory Board	5,244	-	-	**5,244**
312	Government Employees and Judiciary Retirement System	1,488	1,849	969	**4,306**
		$ 14,082	**$ 11,040**	**$ 6,722**	**$ 31,843**