

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*

Apr 26 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Apr 26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,252,531	\$ 2,588,375	\$ 335,844	14.9%
2 Corporate Income Taxes	2,349,410	2,334,260	(15,150)	-0.6%
3 Sales & Use Taxes	2,343,847	2,518,955	175,107	7.5%
4 Act 154 Collections	95,397	91,932	(3,465)	-3.6%
5 Non-Resident Withholdings	673,210	963,391	290,180	43.1%
6 Alcoholic Beverages	260,008	209,368	(50,640)	-19.5%
7 Cigarettes	60,923	99,159	38,236	62.8%
8 Motor Vehicles	649,894	493,940	(155,955)	-24.0%
9 Excises on Off-Shore Shipment Rum	183,443	179,337	(4,106)	-2.2%
10 Partnerships	360,008	269,711	(90,297)	-25.1%
11 Petroleum Products	421,829	396,316	(25,514)	-6.0%
12 Other Excise Taxes	56,162	94,970	38,809	69.1%
13 Other General Fund Revenue	669,752	726,676	56,924	8.5%
14 Other Tax Revenue	357,980	314,664	(43,315)	-12.1%
Total General Fund Revenue	\$ 10,734,395	\$ 11,281,054	\$ 546,659	5%

Notes :

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

Puerto Rico Department of Treasury
Executive Summary - Section 2

YTD FY26 General Fund Expenses - Budget vs. Actual

Apr 26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,920,367	2,742,533	177,834	6%	Primarily due to the Puerto Rico Police Bureau delayed reporting of actual results totaling \$44.9M. In addition, \$36.0M remains under the custody of OMB, and \$33.0M remains under the Department of Education. Other agencies with remaining balances are the Custody of the Treasury Department \$17.1M and \$6.9M in the Treasury Department.
2 Facilities	401,874	322,474	79,400	20%	Largely due to delayed disbursements from the Department of Education amounting to \$43.6M and from the Custody of OMB totaling \$19.8M.
3 Purchased Services	486,226	387,854	98,372	20%	Variances are primarily due to the timing of disbursements. The most significant variances include \$24.2M for the Treasury Department, \$15.7M for the Department of Education, \$19.5M for the Department of Health, and DCR \$14.7M.
4 Donations and Subsidies	273,824	252,732	21,092	8%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$15.5M and Department of Health for the amount of \$4.4M.
5 Transportation	94,261	91,861	2,400	3%	Primarily due to delayed reporting of actual results by the Puerto Rico Police Bureau amounting to \$1.9M.
6 Professional Services	488,796	342,216	146,579	30%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$23.7M, Custody of the Department of Treasury for \$25.3M, Department of the Treasury for \$10.8M, P3 for \$12.3M and AAFAF for \$11.9M.
7 Other Operating	213,159	178,432	34,727	16%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$14.4M for the Department of Education, \$7.5M for the Puerto Rico Police Bureau and \$5.8M the Custody of OMB.
8 Capital Expenditures	124,202	51,563	72,639	58%	Concept reflects lower than expected expenditures, largely attributable to delayed capital projects of fiscal year 2026. Major drivers for this concept are the Custody of OMB \$18.4M, PRITS \$7.8M, Department of Transportation \$7.9M, Department of Health \$7.4M, Puerto Rico Police Bureau \$5.5M and PBA \$5.7M, among others.
9 Debt Service	553,669	554,258	(588)	0%	YTD GO's bonds payments have been fully processed and completed in accordance with the required terms. The variance is related to PP2026-26370 which affects FY26 appropriations for the payment of the "Rum Tax Contingent Value Instrument" to cover projected FY2025 obligations. This will be replenished during FY2026 through an amendment to the General Fund Resolutions.
10 Materials and Supplies	81,475	55,124	26,351	32%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$13.7M, Puerto Rico Police Bureau for \$4.6M, Department of Health for \$2.1M.
11 Equipment Purchases	57,912	33,937	23,975	41%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$10.4M, Department of Health \$4.1M and Puerto Rico Police Bureau \$1.9M.
12 Media and Advertisements	4,768	1,404	3,364	71%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$752K, Administration for Socioeconomic Development of the Family for \$467K, And the Office of Management and Budget \$730K.
13 Social Wellbeing for Puerto Rico	1,572,346	1,399,717	172,629	11%	Variance is primarily driven by the timing of disbursements within the Custody of OMB totaling \$126.70M.
14 Appropriations to non-governmental entities	136,005	118,004	18,001	13%	Primarily due to delayed reporting of actual results by ADEA totaling \$15.3M.
30 PayGo	1,719,638	1,672,029	47,610	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	266,795	204,305	62,490	23%	The variance is driven by \$39.7M yet to be disbursed from the Custody of OMB to various agencies and the Puerto Rico Police Bureau \$16.6M..
82 Federal Fund Matching	129,036	35,321	93,715	73%	This variance is primarily driven by \$80.5M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	5,426	5,966	(540)	-10%	Primarily driven by the Department of Health (\$622K) related to higher than expected disbursements. This was partially offset by Correctional Health \$89K.
98 Budgetary Reserve	174,439	-	174,439	100%	FOMB is currently evaluating the disbursement of these funds in agreement with section 3 of the Joint Resolution.
Subtotal General Fund Expenditures	\$9,704,218	\$ 8,449,728	\$ 1,254,490	13%	
Non-Governmental Expenses included in the Certified Budget¹					
9 Debt Service	56,638	-	56,638	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	84,957	-	84,957	100.0%	
Subtotal Non-Governmental	\$ 141,594	\$ -	\$ 141,594	100%	
Total General Fund Expenditures	\$9,845,812	\$ 8,449,728	\$ 1,396,084	14%	

Notes:

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

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

(figures in \$000s)

General Fund Revenue ¹	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 2,252,531	\$ 2,588,375	\$ 335,844	14.9%
2 Corporate Income Taxes	3,240,287	-	3,240,287	2,349,410	2,334,260	(15,150)	-0.6%
3 Sales & Use Taxes	2,937,776	-	2,937,776	2,343,847	2,518,955	175,107	7.5%
4 Act 154 Collections	114,399	-	114,399	95,397	91,932	(3,465)	-3.6%
5 Non-Resident Withholdings	822,509	-	822,509	673,210	963,391	290,180	43.1%
6 Alcoholic Beverages	314,650	-	314,650	260,008	209,368	(50,640)	-19.5%
7 Cigarettes	75,291	-	75,291	60,923	99,159	38,236	62.8%
8 Motor Vehicles	780,647	-	780,647	649,894	493,940	(155,955)	-24.0%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	183,443	179,337	(4,106)	-2.2%
10 Partnerships	421,665	-	421,665	360,008	269,711	(90,297)	-25.1%
11 Petroleum Products	507,108	-	507,108	421,829	396,316	(25,514)	-6.0%
12 Other Excise Taxes	65,738	-	65,738	56,162	94,970	38,809	69.1%
13 Other General Fund Revenue	842,036	-	842,036	669,752	726,676	56,924	8.5%
14 Other Tax Revenue	434,288	-	434,288	357,980	314,664	(43,315)	-12.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	136,338	128,308	(8,030)	-5.9%
ii. Cigarette Excise Taxes	32,858	-	32,858	27,382	8,940	(18,442)	-67.4%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	29,250	8,550	(20,700)	-70.8%
iv. FAM & Cine	164,807	-	164,807	134,676	150,665	15,989	11.9%
v. PRCCDA	30,334	-	30,334	30,334	18,201	(12,133)	-40.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 10,734,395	\$ 11,281,054	\$ 546,659	5%

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (247,840)	\$ 3,504,440	\$ 2,920,367	\$ 2,742,533	\$ 177,834	6%
2 Facilities	490,504	(8,255)	482,249	401,874	322,474	79,400	20%
3 Purchased Services	572,820	10,651	583,471	486,226	387,854	98,372	20%
4 Donations and Subsidies	334,181	(5,592)	328,589	273,824	252,732	21,092	8%
5 Transportation	113,792	(678)	113,114	94,261	91,861	2,400	3%
6 Professional Services	575,893	10,662	586,555	488,796	342,216	146,579	30%
7 Other Operating	229,417	26,374	255,791	213,159	178,432	34,727	16%
8 Capital Expenditures	157,349	(8,307)	149,042	124,202	51,563	72,639	58%
9 Debt Service	991,017	-	991,017	553,669	554,258	(588)	0%
10 Materials and Supplies	77,444	20,326	97,770	81,475	55,124	26,351	32%
11 Equipment Purchases	41,533	27,961	69,494	57,912	33,937	23,975	41%
12 Media and Advertisements	4,706	1,015	5,721	4,768	1,404	3,364	71%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	1,572,346	1,399,717	172,629	11%
14 Appropriations to non-governmental entities	1,146,700	(12,952)	1,133,748	136,005	118,004	18,001	13%
30 PayGo	2,063,566	-	2,063,566	1,719,638	1,672,029	47,610	3%
81 Undistributed Appropriations	289,889	13,451	303,340	266,795	204,305	62,490	23%
82 Federal Fund Matching	155,865	(1,022)	154,843	129,036	35,321	93,715	73%
89 Prior Period Debts	4,953	1,558	6,511	5,426	5,966	(540)	-10%
98 Budgetary Reserve	-	209,327	209,327	174,439	-	174,439	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 9,704,218	\$ 8,449,728	\$ 1,254,490	13%
Non-Governmental Expenses included in the Certified Budget²							
9 Debt Service	67,965	-	67,965	56,638	-	56,638	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	84,957	-	84,957	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 141,594	\$ -	\$ 141,594	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 9,845,812	\$ 8,449,728	\$ 1,396,084	14%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: April-26
Period: 10

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Expenses							
1 Payroll	\$ 3,752,280	\$ (247,840)	\$ 3,504,440	\$ 292,037	\$ 201,567	\$ 90,470	31%
2 Facilities	490,504	(8,255)	482,249	40,187	25,233	14,954	37%
3 Purchased Services	572,820	10,651	583,471	48,623	36,718	11,904	24%
4 Donations and Subsidies	334,181	(5,592)	328,589	27,382	40,353	(12,970)	-47%
5 Transportation	113,792	(678)	113,114	9,426	12,455	(3,029)	-32%
6 Professional Services	575,893	10,662	586,555	48,880	31,991	16,889	35%
7 Other Operating	229,417	26,374	255,791	21,316	6,142	15,173	71%
8 Capital Expenditures	157,349	(8,307)	149,042	12,420	920	11,500	93%
9 Debt Service	991,017	-	991,017	50,334	50,338	(5)	0%
10 Materials and Supplies	77,444	20,326	97,770	8,148	5,793	2,355	29%
11 Equipment Purchases	41,533	27,961	69,494	5,791	3,117	2,674	46%
12 Media and Advertisements	4,706	1,015	5,721	477	88	388	81%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	157,235	88,860	68,375	43%
14 Appropriations to non-governmental entities	1,146,700	(12,952)	1,133,748	13,601	2,566	11,034	81%
30 PayGo	2,063,566	-	2,063,566	171,964	164,367	7,597	4%
81 Undistributed Appropriations	289,889	13,451	303,340	26,679	1,139	25,540	96%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	1,469	11,434	89%
89 Prior Period Debts	4,953	1,558	6,511	543	196	347	64%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 965,388	\$ 673,314	\$ 292,075	30%

Non-Governmental Expenses included in the Certified Budget²

9 Debt Service	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 979,548	\$ 673,314	\$ 306,234	31%

Notes :

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Revenues vs. Actuals
For the month of: April-26
Period: 10

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 490,913	\$ 578,698	\$ 87,786	17.9%
2 Corporate Income Taxes	3,240,287	-	3,240,287	477,625	611,504	133,878	28.0%
3 Sales & Use Taxes	2,937,776	-	2,937,776	300,401	335,517	35,117	11.7%
4 Act 154 Collections	114,399	-	114,399	12,794	7,893	(4,901)	-38.3%
5 Non-Resident Withholdings	822,509	-	822,509	48,938	74,115	25,177	51.4%
6 Alcoholic Beverages	314,650	-	314,650	24,780	20,598	(4,182)	-16.9%
7 Cigarettes	75,291	-	75,291	7,117	9,800	2,682	37.7%
8 Motor Vehicles	780,647	-	780,647	71,884	42,508	(29,376)	-40.9%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	16,835	24,601	7,766	46.1%
10 Partnerships	421,665	-	421,665	100,915	49,312	(51,603)	-51.1%
11 Petroleum Products	507,108	-	507,108	35,857	35,219	(639)	-1.8%
12 Other Excise Taxes	65,738	-	65,738	5,191	7,459	2,267	43.7%
13 Other General Fund Revenue	842,036	-	842,036	112,713	147,922	35,208	31.2%
14 Other Tax Revenue	434,288	-	434,288	37,861	34,813	(3,049)	-8.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	14,446	18,036	3,590	24.8%
ii. Cigarette Excise Taxes	32,858	-	32,858	2,738	154	(2,584)	-94.4%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	2,925	-	(2,925)	-100.0%
iv. FAM & Cine	164,807	-	164,807	14,719	16,623	1,904	12.9%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 1,743,824	\$ 1,979,957	\$ 236,133	14%

Notes:

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

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	1,046	510	(535)
18 Planning Board	-	-	139	139
21 Emergency and Disaster Management Bureau	347	289	-	(289)
23 Puerto Rico Department of State	5,039	4,199	7,718	3,519
24 Puerto Rico Department of Treasury	818,835	682,363	654,038	(28,324)
30 Human Resources Management & Transformation	1,716	1,430	1,985	555
31 General Services Administration	39,155	32,629	23,385	(9,244)
38 Puerto Rico Department of Justice	7,068	5,890	8,621	2,731
40 Puerto Rico Police Bureau	18,899	15,749	6,299	(9,450)
42 Puerto Rico Fire Department Bureau	15,460	12,883	10,050	(2,833)
45 Department of Public Safety	227	189	5	(184)
49 Department of Transportation and Public Works	285,089	237,575	81,162	(156,412)
50 Department of Natural and Environmental Resources	47,246	39,372	44,855	5,483
55 Puerto Rico Department of Agriculture	3,558	2,965	10,353	7,388
67 Puerto Rico Department of Labor and Human Resources	314,572	262,143	276,464	14,320
68 Puerto Rico Labor Relations Board	487	406	478	72
69 Puerto Rico Department of Consumer Affairs	2,315	1,929	1,688	(241)
71 Department of Health	182,448	152,040	130,965	(21,075)
78 Department of Housing	27,929	23,274	9,537	(13,737)
81 Department of Education	10,039	8,366	4,107	(4,259)
87 Department of Recreation and Sports	22,347	18,623	11,217	(7,405)
95 Mental Health and Drug Addiction Services Administration	6,659	5,549	3,991	(1,558)
126 Vocational Rehabilitation Administration	851	709	21	(689)
137 Department of Correction and Rehabilitation	23,925	19,938	8,450	(11,488)
155 State Historic Preservation Office of Puerto Rico	1,207	1,006	627	(379)
221 Medical Emergency Bureau	8,415	7,013	7,189	177
281 Office of the Election Comptroller	55	46	76	30
Total - Entities Operating in PRIFAS 7.5	\$ 1,845,343	\$ 1,537,786	\$ 1,304,302	\$ (233,484)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 490,860	\$ 788,459	\$ 297,599
79 Automobile Accidents Compensation Administration	97,897	81,580	79,167	(2,413)
90 Medical Services Administration of Puerto Rico	145,742	121,452	118,477	(2,975)
119 Department of Economic Development & Commerce	77,039	64,199	84,576	20,377
162 Public Building Authority	151,067	125,889	111,521	(14,368)
168 Puerto Rico Ports Authority	154,123	128,436	100,244	(28,192)
180 Tourism Company	152,211	126,843	154,331	27,489
187 Puerto Rico Health Insurance Administration	291,559	242,966	538,578	295,613
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	77,895	74,059	(3,836)
235 Puerto Rico Housing Finance Corporation	97,997	81,664	22,235	(59,429)
277 Agricultural Enterprises Development Administration	87,077	72,564	88,217	15,653
285 Puerto Rico Integrated Transit Authority	40,178	33,482	33,428	(54)
295 Fiscal Agency & Financial Advisory Authority	8,730	7,275	5,023	(2,252)
303 Convention Center of District Authority	71,087	59,239	106,577	47,338
Total - Core Component Units	\$ 2,057,212	\$ 1,714,344	\$ 2,304,893	\$ 590,549

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 1,754	\$ 4,732	\$ 2,978
22 Office of The Commissioner of Insurance	11,933	9,944	7,550	(2,394)
75 Office of the Financial Institutions Commissioner	15,069	12,558	46,007	33,450
82 Institute of Puerto Rican Culture	1,453	1,211	1,340	129
105 Industrial Commission	23,356	19,463	23,356	3,893
109 Puerto Rico School of Plastic Arts	2,434	2,028	1,536	(492)
121 Government Board of the 911 Service	25,723	21,436	20,762	(673)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	6,892	6,959	67
161 Puerto Rico Infrastructure Financing Authority	1,346	1,122	34	(1,087)
165 Land Authority of Puerto Rico	12,240	10,200	8,056	(2,144)
167 Integral Development of the "Península de Cantera"	257	214	-	(214)
177 Land Administration of Puerto Rico	14,597	12,164	14,560	2,396
186 Culebra Conservation and Development Authority	319	266	881	615
189 Institute of Forensic Science	523	436	20,709	20,273
191 Musical Arts Corporation	4,519	3,766	1,474	(2,292)
192 Fine Arts Center Corporation	2,968	2,473	2,780	307
195 Economic Development Bank of PR	14,999	12,499	3,760	(8,739)
196 Puerto Rico Public Broadcasting Corporation	142	118	6,587	6,469
198 Agricultural Insurance Corporation	3,416	2,847	-	(2,847)
215 Puerto Rico Conservatory of Music Corporation	4,565	3,804	2,848	(956)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	11,593	10,349	(1,244)
265 Roosevelt Roads	1,920	1,600	1,067	(533)
271 Puerto Rico Technology and Innovation Services	9,897	8,248	5,203	(3,045)
286 Authority of the Port of Ponce	2,215	1,846	4,717	2,871
288 University of Puerto Rico Comprehensive Cancer Center	58,938	49,115	42,985	(6,130)
293 Center for Diabetes Research, Education, and Medical Services	289	241	-	(241)
298 Public Service Regulatory Board	32,099	26,749	30,306	3,557
310 Municipal Finance Corporation	404,665	337,221	173,003	(164,218)
311 Puerto Rico Gaming Commission	486,042	405,035	321,565	(83,470)
312 Retirement Board of the Government of Puerto Rico	3,397	2,831	770	(2,061)
Total - Secondary Component Units	\$ 1,163,607	\$ 969,673	\$ 763,896	\$ (205,777)
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	676,263	563,553	860,911	297,358
Total - OMB and Hacienda Custodies	\$ 676,263	\$ 563,553	\$ 861,283	\$ 297,731
Out of Scope Entities				
10 The General Court of Justice	18,575	15,479	11,851	(3,628)
106 Public Housing Administration	16,598	13,832	-	(13,832)
176 University of Puerto Rico	-	-	73	73
208 Contributions to the Municipalities	-	-	-	-
209 Contributions to Political Parties	-	-	73	73
Total - Out of Scope Entities	\$ 35,173	\$ 29,311	\$ 11,998	\$ (17,313)
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,845,343	\$ 1,537,786	\$ 1,304,302	\$ (233,484)
Core Component Units	2,057,212	1,714,344	2,304,893	590,549
Secondary Component Units	1,163,607	969,673	763,896	(205,777)
OMB and Hacienda Custodies	676,263	563,553	861,283	297,731
Out of Scope Entities	35,173	29,311	11,998	(17,313)
Total	\$ 5,777,599	\$ 4,814,666	\$ 5,246,372	\$ 431,706

Notes:

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

Puerto Rico Department of Treasury

FY26 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

Apr 26 YTD

(figures in \$000s)

	General Fund	Special Revenue	Certified Budget	General Fund	Special Revenue	Adjustments & Revisions ²
1 Payroll	3,752,280	757,155	\$ 4,509,435	\$ (247,840)	\$ 1,008	\$ (246,832)
2 Facilities	490,504	97,864	588,368	(8,255)	32,094	23,839
3 Purchased Services	572,820	470,165	1,042,985	10,651	28,867	39,518
4 Donations and Subsidies	334,181	29,640	363,821	(5,592)	(190)	(5,783)
5 Transportation	113,792	17,128	130,920	(678)	(48)	(726)
6 Professional Services	575,893	292,230	868,123	10,662	5,797	16,458
7 Other Operating	229,417	220,259	449,676	26,374	4,278	30,652
8 Capital Expenditures	157,349	-	157,349	(8,307)	166,984	158,677
9 Debt Service	991,017	-	991,017	-	-	-
10 Materials and Supplies	77,444	138,141	215,585	20,326	207	20,533
11 Equipment Purchases	41,533	50,073	91,606	27,961	141	28,102
12 Media and Advertisements	4,706	31,218	35,924	1,015	215	1,230
13 Social Wellbeing for Puerto Rico	1,923,493	1,043,829	2,967,322	(36,678)	43,850	7,172
14 Appropriations to non-governmental entities	1,146,700	624,024	1,770,724	(12,952)	(10,322)	(23,275)
30 PayGo	2,063,566	536,111	2,599,677	-	(1,989)	(1,989)
81 Undistributed Appropriations	289,889	1,108,642	1,398,531	13,451	77,597	91,048
82 Federal Fund Matching	155,865	6,836	162,701	(1,022)	-	(1,022)
89 Prior Period Debts	4,953	5,495	10,448	1,558	300	1,858
98 Budgetary Reserve	-	-	-	209,327	-	209,327
Subtotal Expenditures	\$ 12,925,402	\$ 5,428,810	\$ 18,354,212	\$ -	\$ 348,789	\$ 348,789

Non-Governmental Expenses included in the Certified Budget³

9 Debt Service	67,965	-	67,965	-	-	-
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	-	-	-
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,095,315	\$ 5,428,810	\$ 18,524,125	\$ -	\$ 348,789	\$ 348,789

Notes:

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

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

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

General Fund	Special Revenue	Revised Budget	GF YTD Actuals	SRF YTD Actuals	Total YTD Actuals	GF Remaining Balance	SRF Remaining Balance	Total Remaining Balance
3,504,440	\$ 758,163	\$ 4,262,603	\$ 2,742,533	\$ 521,285	\$ 3,263,818	\$ 761,908	\$ 236,878	\$ 998,785
482,249	129,958	612,207	\$ 322,474	\$ 76,765	399,239	159,775	53,193	212,968
583,471	499,032	1,082,503	\$ 387,854	\$ 279,682	667,535	195,617	219,351	414,968
328,589	29,450	358,038	\$ 252,732	\$ 12,824	265,555	75,857	16,626	92,483
113,114	17,080	130,194	\$ 91,861	\$ 7,477	99,338	21,253	9,603	30,855
586,555	298,027	884,581	\$ 342,216	\$ 129,811	472,028	244,338	168,215	412,554
255,791	224,537	480,328	\$ 178,432	\$ 203,232	381,664	77,359	21,305	98,664
149,042	166,984	316,026	\$ 51,563	\$ 123	51,686	97,480	166,861	264,341
991,017	-	991,017	\$ 554,258	\$ 15	554,273	436,759	(15)	436,744
97,770	138,348	236,118	\$ 55,124	\$ 88,985	144,109	42,646	49,363	92,009
69,494	50,214	119,708	\$ 33,937	\$ 8,953	42,889	35,557	41,262	76,819
5,721	31,433	37,154	\$ 1,404	\$ 19,330	20,733	4,318	12,103	16,421
1,886,815	1,087,679	2,974,494	\$ 1,399,717	\$ 647,635	2,047,351	487,098	440,045	927,143
1,133,748	613,702	1,747,449	\$ 118,004	\$ 360,276	478,280	1,015,743	253,426	1,269,169
2,063,566	534,122	2,597,688	\$ 1,672,029	\$ 400,029	2,072,058	391,537	134,093	525,630
303,340	1,186,239	1,489,579	\$ 204,305	\$ 799,917	1,004,222	99,035	386,322	485,357
154,843	6,836	161,679	\$ 35,321	\$ 244	35,566	119,522	6,592	126,114
6,511	5,795	12,306	\$ 5,966	\$ 2,381	8,346	545	3,415	3,960
209,327	-	209,327	\$ -	\$ -	-	209,327	-	209,327
\$ 12,925,402	\$ 5,777,599	\$ 18,703,001	\$ 8,449,728	\$ 3,558,962	\$ 12,008,690	\$ 4,475,674	\$ 2,218,637	\$ 6,694,311

67,965	-	67,965	-	-	-	67,965	-	67,965
101,948	-	101,948	-	-	-	101,948	-	101,948
\$ 169,913	\$ -	\$ 169,913	\$ -	\$ -	\$ -	\$ 169,913	\$ -	\$ 169,913
\$ 13,095,315	\$ 5,777,599	\$ 18,872,914	\$ 8,449,728	\$ 3,558,962	\$ 12,008,690	\$ 4,645,587	\$ 2,218,637	\$ 6,864,224

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: April-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,569)	\$ 355,217	\$ 250,731	\$ 104,486
2	Facilities	49,031	1,987	51,017	34,737	16,280
3	Purchased Services	86,915	3,293	90,209	58,445	31,763
4	Donations and Subsidies	30,318	(482)	29,837	41,453	(11,616)
5	Transportation	10,910	(61)	10,849	13,182	(2,332)
6	Professional Services	72,344	1,372	73,715	46,178	27,537
7	Other Operating	37,473	2,554	40,027	40,521	(494)
8	Capital Expenditures	13,112	13,223	26,336	1,040	25,295
9	Debt Service	50,334	-	50,334	50,338	(5)
10	Materials and Supplies	17,965	1,711	19,677	17,820	1,856
11	Equipment Purchases	7,634	2,342	9,976	4,310	5,666
12	Media and Advertisements	2,994	103	3,096	2,862	234
13	Social Wellbeing for Puerto Rico	247,277	598	247,875	134,059	113,816
14	Appropriations to non-governmental entities	66,682	(1,940)	64,742	66,145	(1,402)
30	PayGo	216,640	(166)	216,474	203,142	13,332
81	Undistributed Appropriations	116,544	8,989	125,533	64,715	60,817
82	Federal Fund Matching	13,558	(85)	13,473	1,537	11,936
89	Prior Period Debts	871	155	1,025	254	772
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	Subtotal Expenditures	\$ 1,416,388	\$ 30,467	\$ 1,446,855	\$ 1,031,469	\$ 415,386

Non-Governmental Expenses included in the Certified Budget ³

9	Debt Service	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
	Total Expenditures	\$ 1,430,548	\$ 30,467	\$ 1,461,014	\$ 1,031,469	\$ 429,546

Notes:

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

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

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

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency Budget-to-Actual Report¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 14,020	\$ 5,770
16 Office of Management and Budget	27,651	8,949	36,600	16,792	19,808
18 Planning Board	-	21,243	21,243	11,331	9,912
21 Emergency and Disaster Management Bureau	8,545	-	8,545	3,901	4,644
23 Puerto Rico Department of State	21,747	(1,102)	20,645	13,935	6,711
24 Puerto Rico Department of Treasury	1,034,237	37,578	1,071,815	795,589	276,226
28 State Elections Commission	32,400	(33)	32,367	23,127	9,240
30 Human Resources Management & Transformation	12,060	6,348	18,408	13,960	4,448
31 General Services Administration	30,363	35,076	65,439	24,991	40,448
34 Commission of Investigation, Processing and Appeals	526	0	526	402	124
37 Civil Rights Commission	856	-	856	516	340
38 Puerto Rico Department of Justice	166,748	2,232	168,980	124,207	44,773
40 Puerto Rico Police Bureau	879,837	21,091	900,928	648,302	252,627
41 Special Investigations Bureau	6,061	-	6,061	4,636	1,425
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	76,415	26,174
43 Puerto Rico National Guard	20,916	178	21,094	16,093	5,001
45 Shared Services within Department of Public Safety	276,756	369	277,125	228,144	48,981
49 Department of Transportation and Public Works	202,976	149,857	352,833	139,707	213,126
50 Department of Natural and Environmental Resources	169,715	12,578	182,293	99,462	82,831
55 Puerto Rico Department of Agriculture	42,469	113	42,582	31,664	10,918
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,218	802
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	2,067	935
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	169,455	189,870
68 Puerto Rico Labor Relations Board	1,558	-	1,558	1,087	471
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	11,617	5,247
71 Department of Health	713,244	32,478	745,722	485,693	260,029
78 Department of Housing	55,106	(0)	55,106	31,588	23,518
81 Department of Education	3,054,423	20,341	3,074,764	2,294,984	779,780
87 Department of Recreation and Sports	59,691	72	59,763	34,858	24,904
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	109,906	47,419
96 Office of the Women's Advocate	5,341	1,654	6,995	3,845	3,150
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	2,250	2,205
122 Secretariat of the Department of the Family	51,562	211	51,773	41,070	10,703
123 Family and Children Administration	236,201	39,560	275,761	214,241	61,521
124 Child Support Administration (ASUME)	17,837	164	18,001	13,340	4,661
126 Vocational Rehabilitation Administration	29,671	408	30,079	24,095	5,984
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	73,436	32,052
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	332,930	134,477
139 Parole Board	3,419	(43)	3,376	2,281	1,095
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	9,540	(8,276)
152 Elderly and Retired People Advocate Office	3,809	15	3,824	2,021	1,803
153 Office for People with Disabilities	4,057	-	4,057	1,762	2,295
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	3,478	1,652
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	28,514	12,653
231 Office for the Patient's Advocate	2,089	15	2,104	1,441	664
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	15,248	13,812
279 Public Service Appeals Commission	2,819	22	2,841	2,222	620
281 Office of the Election Comptroller	2,923	742	3,665	2,738	927
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 411,598	\$ 8,884,615	\$ 6,206,116	\$ 2,678,499

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 385,732	\$ 203,300
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	62,541	35,356
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	194,739	54,135
119 Department of Economic Development & Commerce	99,121	2,482	101,603	50,947	50,655
162 Public Building Authority	156,114	6,812	162,926	113,031	49,895
168 Puerto Rico Ports Authority	84,265	69,858	154,123	65,620	88,503
180 Tourism Company	152,211	-	152,211	132,536	19,675
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	928,955	197,118
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	75,371	24,103
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	14,368	91,955
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	102,959	57,349
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	96,518	27,975
295 Fiscal Agency & Financial Advisory Authority	47,355	2,680	50,035	18,231	31,803
303 Convention Center of District Authority	58,477	13,828	72,305	82,820	(10,515)
Total - Core Component Units	\$ 3,146,077	\$ 99,598	\$ 3,245,675	\$ 2,324,369	\$ 921,306

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,448	\$ 657
22 Office of The Commissioner of Insurance	11,933	-	11,933	6,877	5,056
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	2,189	1,044
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	7,726	7,343
82 Institute of Puerto Rican Culture	20,951	498	21,449	11,468	9,981
105 Industrial Commission	23,356	-	23,356	15,813	7,543
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	3,972	2,045
121 Government Board of the 911 Service	22,597	3,126	25,723	10,065	15,658
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	4,198	4,072
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	2,429	1,418
165 Land Authority of Puerto Rico	12,195	45	12,240	12,396	(156)
167 Integral Development of the "Península de Cantera"	859	(0)	859	549	310
177 Land Administration of Puerto Rico	9,987	4,610	14,597	6,071	8,526
186 Culebra Conservation and Development Authority	583	-	583	709	(126)
189 Institute of Forensic Science	25,062	3,747	28,809	21,079	7,729
191 Musical Arts Corporation	10,522	2,570	13,092	9,082	4,010
192 Fine Arts Center Corporation	7,030	740	7,770	5,194	2,576
195 Economic Development Bank of PR	14,999	-	14,999	7,460	7,539
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	7,549	(4,344)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,653	763
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	10,058	3,522
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,859	9,053
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	715	386
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	2,307	2,022
265 Roosevelt Roads	1,920	1,148	3,068	1,866	1,202
271 Puerto Rico Technology and Innovation Services	113,320	3,857	117,177	68,583	48,594
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	8,799	19,791
286 Authority of the Port of Ponce	2,906	0	2,906	4,113	(1,207)
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	68,720	24,036
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	919	1,287
298 Public Service Regulatory Board	40,271	(550)	39,721	21,172	18,549
310 Municipal Finance Corporation	404,665	-	404,665	171,331	233,334
311 Puerto Rico Gaming Commission	451,915	36,319	488,234	323,734	164,500
312 Retirement Board of the Government of Puerto Rico	59,846	23,047	82,893	47,792	35,101
329 Office of Socioeconomic Development	5,747	-	5,747	3,793	1,954
Total - Secondary Component Units	\$ 1,425,750	\$ 95,704	\$ 1,521,454	\$ 877,686	\$ 643,769

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency Budget-to-Actual Report¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (415,838)	\$ 408,403	\$ 52	\$ 408,352
25 Custody of the Department of the Treasury	3,245,441	93,116	3,338,557	1,393,460	1,945,097
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (322,722)	\$ 3,746,960	\$ 1,393,511	\$ 2,353,449

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 45,193	\$ 11,215
10 The General Court of Justice	430,232	3,300	433,532	358,141	75,391
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	115,579	23,802
106 Public Housing Administration	22,462	0	22,462	22,407	55
176 University of Puerto Rico	560,898	5,136	566,034	449,180	116,854
193 Office of Government Ethics	10,149	(2)	10,147	7,956	2,191
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,833	755
208 Contributions to the Municipalities	51,840	54,000	105,840	94,697	11,143
220 Correctional Health	55,039	(0)	55,039	46,252	8,787
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,296	604
272 Office of the Inspector General	19,556	-	19,556	15,511	4,045
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	46,964	12,359
Total - Out of Scope Entities	\$ 1,409,599	\$ 64,611	\$ 1,474,210	\$ 1,207,009	\$ 267,201

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance ³
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 411,598	\$ 8,884,615	\$ 6,206,116	\$ 2,678,499
Core Component Units	3,146,077	99,598	3,245,675	2,324,369	921,306
Secondary Component Units	1,425,750	95,704	1,521,454	877,686	643,769
OMB and Hacienda Custodies	4,069,682	(322,722)	3,746,960	1,393,511	2,353,449
Out of Scope Entities	1,409,599	64,611	1,474,210	1,207,009	267,201
Total	\$ 18,524,125	\$ 348,789	\$ 18,872,914	\$ 12,008,690	\$ 6,864,224

Notes:

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

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 14,020	\$ 5,770
16 Office of Management and Budget	26,396	8,949	35,345	16,562	18,783
18 Planning Board	-	21,243	21,243	11,331	9,912
21 Emergency and Disaster Management Bureau	8,198	-	8,198	3,901	4,297
23 Puerto Rico Department of State	16,957	(1,350)	15,607	11,182	4,425
24 Puerto Rico Department of Treasury	215,402	37,578	252,980	157,267	95,713
28 State Elections Commission	32,400	(33)	32,367	23,127	9,240
30 Human Resources Management & Transformation	10,344	6,348	16,692	13,423	3,269
31 General Services Administration	24,708	1,576	26,284	14,239	12,045
34 Commission of Investigation, Processing and Appeals	526	0	526	402	124
37 Civil Rights Commission	856	-	856	516	340
38 Puerto Rico Department of Justice	159,916	1,996	161,912	122,223	39,689
40 Puerto Rico Police Bureau	860,938	21,091	882,029	645,973	236,057
41 Special Investigations Bureau	6,061	-	6,061	4,636	1,425
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	76,260	10,869
43 Puerto Rico National Guard	20,916	(22)	20,894	16,093	4,801
45 Shared Services within Department of Public Safety	276,529	369	276,898	228,144	48,754
49 Department of Transportation and Public Works	67,492	251	67,743	41,754	25,989
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	93,071	41,976
55 Puerto Rico Department of Agriculture	38,911	113	39,024	30,726	8,298
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,218	802
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	2,067	935
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	39,629	5,124
68 Puerto Rico Labor Relations Board	1,071	-	1,071	863	208
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	10,435	4,113
71 Department of Health	531,762	31,512	563,274	398,318	164,956
78 Department of Housing	27,177	(0)	27,177	22,636	4,541
81 Department of Education	3,044,384	20,341	3,064,725	2,294,521	770,204
87 Department of Recreation and Sports	37,344	72	37,416	27,435	9,981
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	107,657	43,009
96 Office of the Women's Advocate	5,341	1,654	6,995	3,845	3,150
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	2,250	2,205
122 Secretariat of the Department of the Family	51,562	211	51,773	41,070	10,703
123 Family and Children Administration	236,201	39,560	275,761	214,241	61,521
124 Child Support Administration (ASUME)	17,837	164	18,001	13,340	4,661
126 Vocational Rehabilitation Administration	28,820	408	29,228	24,095	5,133
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	73,436	32,052
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	330,226	113,257
139 Parole Board	3,419	(43)	3,376	2,281	1,095
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	9,540	(8,276)
152 Elderly and Retired People Advocate Office	3,809	15	3,824	2,021	1,803
153 Office for People with Disabilities	4,057	-	4,057	1,762	2,295
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	3,015	909
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	23,584	9,167
231 Office for the Patient's Advocate	2,089	15	2,104	1,441	664
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	15,248	13,812
279 Public Service Appeals Commission	2,819	22	2,841	2,222	620
281 Office of the Election Comptroller	2,923	687	3,610	2,738	872
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 226,567	\$ 7,039,272	\$ 5,197,980	\$ 1,841,292

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
 By Agency¹
 Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	76,643	26,488
119 Department of Economic Development & Commerce	45,487	(20,923)	24,564	17,739	6,824
162 Public Building Authority	5,047	6,812	11,859	2,376	9,483
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	652,373	182,141
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	174	5,826
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	2,740	5,586
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	45,372	27,859
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	66,544	17,771
295 Fiscal Agency & Financial Advisory Authority	38,625	2,680	41,305	18,024	23,281
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (6,084)	\$ 1,188,463	\$ 881,985	\$ 306,478

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	2,189	1,044
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	398	19,996	10,824	9,172
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	2,382	1,201
121 Government Board of the 911 Service	-	-	-	-	-
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-
161 Puerto Rico Infrastructure Financing Authority	2,405	95	2,500	1,877	624
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Peninsula de Cantera"	602	(0)	602	391	211
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	195	69
189 Institute of Forensic Science	24,539	3,747	28,286	21,079	7,206
191 Musical Arts Corporation	8,506	67	8,573	7,045	1,528
192 Fine Arts Center Corporation	4,262	540	4,802	3,621	1,181
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	2,673	390
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	7,385	1,630
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	715	386
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	2,307	2,022
265 Roosevelt Roads	-	1,148	1,148	976	172
271 Puerto Rico Technology and Innovation Services	103,423	3,857	107,280	66,364	40,916
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	8,799	19,791
286 Authority of the Port of Ponce	691	0	691	455	236
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	24,455	9,363
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	642	1,275
298 Public Service Regulatory Board	8,172	(550)	7,622	6,473	1,149
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	1,459	733
312 Retirement Board of the Government of Puerto Rico	56,449	23,047	79,496	47,792	31,704
329 Office of Socioeconomic Development	5,747	-	5,747	3,793	1,954
Total - Secondary Component Units	\$ 309,317	\$ 48,530	\$ 357,847	\$ 223,890	\$ 133,957

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
 By Agency¹
 Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (415,838)	\$ 408,403	\$ 52	\$ 408,352
25 Custody of the Department of the Treasury	2,580,079	82,214	2,662,293	968,812	1,693,481
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (333,623)	\$ 3,070,697	\$ 968,864	\$ 2,101,833

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 45,193	\$ 11,215
10 The General Court of Justice	411,657	3,300	414,957	347,243	67,714
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	115,579	23,802
106 Public Housing Administration	5,864	0	5,864	3,305	2,559
176 University of Puerto Rico	560,898	5,136	566,034	449,180	116,854
193 Office of Government Ethics	10,149	(2)	10,147	7,956	2,191
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,833	755
208 Contributions to the Municipalities	51,840	54,000	105,840	94,697	11,143
220 Correctional Health	55,039	(0)	55,039	46,252	8,787
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,296	604
272 Office of the Inspector General	19,556	-	19,556	15,511	4,045
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	46,964	12,359
Total - Out of Scope Entities	\$ 1,374,426	\$ 64,611	\$ 1,439,037	\$ 1,177,010	\$ 262,027

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 226,567	\$ 7,039,272	\$ 5,197,980	\$ 1,841,292
Core Component Units	1,194,547	(6,084)	1,188,463	881,985	306,478
Secondary Component Units	309,317	48,530	357,847	223,890	133,957
OMB and Hacienda Custodies	3,404,320	(333,623)	3,070,697	968,864	2,101,833
Out of Scope Entities	1,374,426	64,611	1,439,037	1,177,010	262,027
Total	\$ 13,095,315	0	\$ 13,095,315	\$ 8,449,728	\$ 4,645,587

Notes:

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

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund
 By Agency¹
 Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	230	1,025
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	2,753	2,286
24 Puerto Rico Department of Treasury	818,835	-	818,835	638,322	180,513
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	537	1,179
31 General Services Administration	5,655	33,500	39,155	10,751	28,404
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	236	7,067,8500	1,984	5,084
40 Puerto Rico Police Bureau	18,899	-	18,899	2,329	16,570
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	155	15,305
43 Puerto Rico National Guard	-	200	200	-	200
45 Shared Services within Department of Public Safety	227	-	227	0	227
49 Department of Transportation and Public Works	135,484	149,605	285,089	97,952	187,137
50 Department of Natural and Environmental Resources	47,246	-	47,246	6,391	40,855
55 Puerto Rico Department of Agriculture	3,558	-	3,558	938	2,620
60 Office of the Citiwen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	129,826	184,746
68 Puerto Rico Labor Relations Board	487	-	487	224	263
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	1,181	1,134
71 Department of Health	181,482	966	182,448	87,375	95,073
78 Department of Housing	27,929	-	27,929	8,953	18,976
81 Department of Education	10,039	-	10,039	463	9,576
87 Department of Recreation and Sports	22,347	-	22,347	7,423	14,924
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	2,250	4,409
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	-	851
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	2,704	21,221
139 Parole Board	-	-	-	-	-
143 Office of Protection and Defense for People with Disabilities	-	-	-	-	-
152 Elderly and Retired People Advocate Office	-	-	-	-	-
153 Office for People with Disabilities	-	-	-	-	-
155 State Historic Preservation Office of Puerto Rico	1,207	-	1,207	464	743
221 Medical Emergency Corps Bureau	8,415	-	8,415	4,929	3,486
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	55	55	-	55
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 185,031	\$ 1,845,343	\$ 1,008,136	\$ 837,207

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund
 By Agency¹
 Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 385,732	\$ 203,300
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	62,541	35,356
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	118,096	27,646
119 Department of Economic Development & Commerce	53,634	23,405	77,039	33,208	43,831
162 Public Building Authority	151,067	-	151,067	110,656	40,411
168 Puerto Rico Ports Authority	84,265	69,858	154,123	65,620	88,503
180 Tourism Company	152,211	-	152,211	132,536	19,675
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	276,582	14,977
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	75,197	18,277
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	11,628	86,369
277 Agricultural Enterprises Development Administration	87,077	-	87,077	57,587	29,490
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	29,974	10,204
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	207	8,523
303 Convention Center of District Authority	58,477	12,610	71,087	82,820	(11,733)
Total - Core Component Units	\$ 1,951,530	\$ 105,682	\$ 2,057,212	\$ 1,442,384	\$ 614,829

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,448	\$ 657
22 Office of The Commissioner of Insurance	11,933	-	11,933	6,877	5,056
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	7,726	7,343
82 Institute of Puerto Rican Culture	1,353	100	1,453	644	809
105 Industrial Commission	23,356	-	23,356	15,813	7,543
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,590	844
121 Government Board of the 911 Service	22,597	3,126	25,723	10,065	15,658
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	4,198	4,072
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	552	794
165 Land Authority of Puerto Rico	12,195	45	12,240	12,396	(156)
167 Integral Development of the "Península de Cantera"	257	-	257	158	99
177 Land Administration of Puerto Rico	9,987	4,610	14,597	6,071	8,526
186 Culebra Conservation and Development Authority	319	-	319	514	(195)
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	2,037	2,482
192 Fine Arts Center Corporation	2,768	200	2,968	1,573	1,395
195 Economic Development Bank of PR	14,999	-	14,999	7,460	7,539
196 Puerto Rico Public Broadcasting Corporation	142	-	142	4,876	(4,734)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,653	763
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	2,673	1,892
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,859	9,053
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	890	1,030
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	2,219	7,678
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	3,658	(1,443)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	44,265	14,673
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	277	12
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	14,699	17,400
310 Municipal Finance Corporation	404,665	-	404,665	171,331	233,334
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	322,275	163,767
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ 47,174	\$ 1,163,607	\$ 653,796	\$ 509,812

Puerto Rico Department of Treasury

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

By Agency¹

Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	665,362	10,901	676,263	424,648	251,615
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 10,901	\$ 676,263	\$ 424,648	\$ 251,615

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Out of Scope Entities					
10 The General Court of Justice	18,575	-	18,575	10,898	7,677
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	16,598	-	16,598	19,102	(2,504)
113 CRIM	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-
176 University of Puerto Rico	-	-	-	-	-
193 Office of Government Ethics	-	-	-	-	-
200 Special Independent Prosecutor's Panel	-	-	-	-	-
209 Contributions to Political Parties	-	-	-	-	-
208 Contributions to the Municipalities	-	-	-	-	-
212 COSSEC	-	-	-	-	-
220 Correctional Health	-	-	-	-	-
268 Puerto Rico Institute of Statistics	-	-	-	-	-
272 Office of the Inspector General	-	-	-	-	-
289 Energy Commission	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-
Total - Out of Scope Entities	\$ 35,173	\$ -	\$ 35,173	\$ 29,999	\$ 5,174

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 185,031	\$ 1,845,343	\$ 1,008,136	\$ 837,207
Core Component Units	1,951,530	105,682	2,057,212	1,442,384	614,829
Secondary Component Units	1,116,433	47,174	1,163,607	653,796	509,812
OMB and Hacienda Custodies	665,362	10,901	676,263	424,648	251,615
Out of Scope Entities	35,173	-	35,173	29,999	5,174
Total	\$ 5,428,810	\$ 348,789	\$ 5,777,599	\$ 3,558,962	\$ 2,218,637

Notes:

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

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,492	\$ -	\$ 16,492	\$ 14,020	\$ 2,472	15%
16 Office of Management and Budget	23,043	7,457	30,500	16,792	13,708	45%
18 Planning Board	-	17,703	17,703	11,331	6,372	36%
21 Emergency and Disaster Management Bureau	7,121	-	7,121	3,901	3,220	45%
23 Puerto Rico Department of State	18,123	(918)	17,205	13,935	3,270	19%
24 Puerto Rico Department of Treasury	861,864	31,315	893,179	795,589	97,590	11%
28 State Elections Commission	27,000	(28)	26,973	23,127	3,846	14%
30 Human Resources Management & Transformation	10,050	5,290	15,340	13,960	1,380	9%
31 General Services Administration	25,303	29,230	54,533	24,991	29,542	54%
34 Commission of Investigation, Processing and Appeals	438	0	438	402	37	8%
37 Civil Rights Commission	713	-	713	516	197	28%
38 Puerto Rico Department of Justice	138,957	1,860	140,817	124,207	16,610	12%
40 Puerto Rico Police Bureau	733,198	17,576	750,774	648,302	102,472	14%
41 Special Investigations Bureau	5,051	-	5,051	4,636	415	8%
42 Puerto Rico Fire Department Bureau	85,491	-	85,491	76,415	9,076	11%
43 Puerto Rico National Guard	17,430	148	17,578	16,093	1,485	8%
45 Department of Public Safety	230,630	307	230,937	228,144	2,794	1%
49 Department of Transportation and Public Works	169,147	124,881	294,027	139,707	154,321	52%
50 Department of Natural and Environmental Resources	135,532	10,482	146,014	99,462	46,552	32%
55 Puerto Rico Department of Agriculture	35,391	94	35,485	31,664	3,821	11%
60 Office of the Citizen's Ombudsman	3,338	11	3,350	3,218	132	4%
62 Cooperative Development Commission of Puerto Rico	2,502	0	2,502	2,067	435	17%
67 Puerto Rico Department of Labor and Human Resources	299,488	(51)	299,437	169,455	129,982	43%
68 Puerto Rico Labor Relations Board	1,298	-	1,298	1,087	211	16%
69 Puerto Rico Department of Consumer Affairs	13,843	210	14,053	11,617	2,436	17%
71 Department of Health	594,370	27,065	621,435	485,693	135,742	22%
78 Department of Housing	45,922	(0)	45,922	31,588	14,333	31%
81 Department of Education	2,545,353	16,951	2,562,303	2,294,984	267,319	10%
87 Department of Recreation and Sports	49,743	60	49,802	34,858	14,944	30%
95 Mental Health and Drug Addiction Services Administration	131,359	(255)	131,104	109,906	21,198	16%
96 Office of the Women's Advocate	4,451	1,378	5,829	3,845	1,984	34%
120 Veteran's Advocate Office of Puerto Rico	3,713	(0)	3,713	2,250	1,463	39%
122 Secretariat of the Department of the Family	42,968	176	43,144	41,070	2,074	5%
123 Family and Children Administration	196,834	32,967	229,801	214,241	15,560	7%
124 Child Support Administration (ASUME)	14,864	137	15,001	13,340	1,661	11%
126 Vocational Rehabilitation Administration	24,726	340	25,065	24,095	971	4%
127 Administration for Socioeconomic Development of the Family	87,951	(44)	87,907	73,436	14,471	16%
137 Department of Correction and Rehabilitation	386,706	2,800	389,506	332,930	56,576	15%
139 Parole Board	2,849	(36)	2,813	2,281	532	19%
143 Office of Protection and Defense for People with Disabilities	1,053	(0)	1,053	9,540	(8,487)	-806%
152 Elderly and Retired People Advocate Office	3,174	12	3,186	2,021	1,166	37%
153 Office for People with Disabilities	3,381	-	3,381	1,762	1,619	48%
155 State Historic Preservation Office of Puerto Rico	3,808	467	4,275	3,478	797	19%
221 Medical Emergency Corps Bureau	32,043	2,262	34,305	28,514	5,792	17%
231 Office for the Patient's Advocate	1,741	13	1,754	1,441	313	18%
241 Administration for Integral Development of Childhood	11,717	12,500	24,217	15,248	8,969	37%
279 Public Service Appeals Commission	2,349	19	2,368	2,222	146	6%
281 Office of the Election Comptroller	2,436	618	3,054	2,738	316	10%
Total - Entities Operating in PRIFAS 7.5	\$ 7,054,950	\$ 342,998	\$ 7,397,948	\$ 6,206,116	\$ 1,191,832	16%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 490,860	\$ -	\$ 490,860	\$ 385,732	\$ 105,128	21%
79 Automobile Accidents Compensation Administration	81,739	(159)	81,580	62,541	19,040	23%
90 Medical Services Administration of Puerto Rico	204,026	3,369	207,395	194,739	12,656	6%
119 Department of Economic Development & Commerce	82,601	2,068	84,669	50,947	33,722	40%
162 Public Building Authority	130,095	5,677	135,772	113,031	22,740	17%
168 Puerto Rico Ports Authority	70,221	58,215	128,436	65,620	62,816	49%
180 Tourism Company	126,843	-	126,843	132,536	(5,693)	-4%
187 Puerto Rico Health Insurance Administration	938,394	-	938,394	928,955	9,439	1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	82,895	-	82,895	75,371	7,524	9%
235 Puerto Rico Housing Finance Corporation	88,603	-	88,603	14,368	74,234	84%
277 Agricultural Enterprises Development Administration	133,841	(251)	133,590	102,959	30,631	23%
285 Puerto Rico Integrated Transit Authority	103,421	323	103,744	96,518	7,226	7%
295 Fiscal Agency & Financial Advisory Authority	39,463	2,233	41,695	18,231	23,464	56%
303 Convention Center of District Authority	48,731	11,523	60,254	82,820	(22,566)	-37%
Total - Core Component Units	\$ 2,621,731	\$ 82,998	\$ 2,704,729	\$ 2,324,369	\$ 380,361	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,595	\$ 159	\$ 1,754	\$ 1,448	\$ 306	17%
22 Office of The Commissioner of Insurance	9,944	-	9,944	6,877	3,068	31%
29 Puerto Rico Federal Affairs Administration	2,685	9	2,694	2,189	505	19%
75 Office of the Financial Institutions Commissioner	12,558	-	12,558	7,726	4,831	38%
82 Institute of Puerto Rican Culture	17,459	415	17,874	11,468	6,406	36%
105 Industrial Commission	19,463	-	19,463	15,813	3,650	19%
109 Puerto Rico School of Plastic Arts	4,451	563	5,014	3,972	1,043	21%
121 Government Board of the 911 Service	18,831	2,605	21,436	10,065	11,371	53%
138 Institutional Trust of the National Guard of Puerto Rico	6,892	-	6,892	4,198	2,693	39%
161 Puerto Rico Infrastructure Financing Authority	3,126	80	3,205	2,429	776	24%
165 Land Authority of Puerto Rico	10,163	38	10,200	12,396	(2,196)	-22%
167 Integral Development of the "Península de Cantera"	716	(0)	716	549	167	23%
177 Land Administration of Puerto Rico	8,323	3,842	12,164	6,071	6,093	50%
186 Culebra Conservation and Development Authority	486	-	486	709	(223)	-46%
189 Institute of Forensic Science	20,885	3,122	24,007	21,079	2,928	12%
191 Musical Arts Corporation	8,768	2,142	10,910	9,082	1,828	17%
192 Fine Arts Center Corporation	5,858	617	6,475	5,194	1,281	20%
195 Economic Development Bank of PR	12,499	-	12,499	7,460	5,040	40%
196 Puerto Rico Public Broadcasting Corporation	118	2,553	2,671	7,549	(4,878)	-183%
198 Agricultural Insurance Corporation	2,847	-	2,847	2,653	194	7%
215 Puerto Rico Conservatory of Music Corporation	11,251	66	11,317	10,058	1,259	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,593	-	11,593	4,859	6,735	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	918	-	918	715	203	22%
264 Corporation for the "Caño Martin Peña" Enlace Project	3,007	601	3,608	2,307	1,301	36%
265 Roosevelt Roads	1,600	956	2,556	1,866	690	27%
271 Puerto Rico Technology and Innovation Services	94,433	3,214	97,647	68,583	29,065	30%
276 Puerto Rico Public Private Partnership Authority	23,878	(53)	23,825	8,799	15,026	63%
286 Authority of the Port of Ponce	2,422	0	2,422	4,113	(1,691)	-70%
288 University of Puerto Rico Comprehensive Cancer Center	68,049	9,247	77,296	68,720	8,577	11%
293 Center for Diabetes Research, Education, and Medical Services	1,273	565	1,838	919	919	50%
298 Public Service Regulatory Board	33,559	(458)	33,101	21,172	11,928	36%
310 Municipal Finance Corporation	337,221	-	337,221	171,331	165,890	49%
311 Puerto Rico Gaming Commission	376,596	30,266	406,862	323,734	83,128	20%
312 Retirement Board of the Government of Puerto Rico	49,872	19,206	69,078	47,792	21,286	31%
329 Office of Socioeconomic Development	4,789	-	4,789	3,793	996	21%
Total - Secondary Component Units	\$ 1,188,125	\$ 79,754	\$ 1,267,879	\$ 877,686	\$ 390,193	31%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
 By Agency¹
 Apr 26 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	\$ 686,868	\$ (346,531)	\$ 340,336	\$ 52	\$ 340,285	100%
25 Custody of the Department of the Treasury	1,501,887	77,596	1,579,483	1,393,460	186,023	12%
Total - OMB and Hacienda Custodies	\$ 2,188,755	\$ (268,935)	\$ 1,919,819	\$ 1,393,511	\$ 526,308	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 46,779	\$ 227	\$ 47,006	\$ 45,193	\$ 1,814	4%
10 The General Court of Justice	358,527	2,750	361,277	358,141	3,136	1%
100 Legislative Assembly of the Commonwealth	114,564	1,587	116,151	115,579	572	0%
106 Public Housing Administration	18,718	0	18,718	22,407	(3,689)	-20%
176 University of Puerto Rico	467,415	4,280	471,695	449,180	22,515	5%
193 Office of Government Ethics	8,458	(2)	8,456	7,956	500	6%
200 Special Independent Prosecutor's Panel	2,990	-	2,990	2,833	157	5%
208 Contributions to the Municipalities	43,200	45,000	88,200	94,697	(6,497)	-7%
220 Correctional Health	45,866	(0)	45,866	46,252	(386)	-1%
268 Puerto Rico Institute of Statistics	2,417	-	2,417	2,296	121	5%
272 Office of the Inspector General	16,297	-	16,297	15,511	786	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,436	-	49,436	46,964	2,472	5%
Total - Out of Scope Entities	\$ 1,174,666	\$ 53,842	\$ 1,228,508	\$ 1,207,009	\$ 21,499	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 7,054,950	\$ 342,998	\$ 7,397,948	\$ 6,206,116	\$ 1,191,832	16%
Core Component Units	2,621,731	82,998	2,704,729	2,324,369	380,361	14%
Secondary Component Units	1,188,125	79,754	1,267,879	877,686	390,193	31%
OMB and Hacienda Custodies	2,188,755	(268,935)	1,919,819	1,393,511	526,308	27%
Out of Scope Entities	1,174,666	53,842	1,228,508	1,207,009	21,499	2%
Total	\$ 14,228,226	\$ 290,657	\$ 14,518,884	\$ 12,008,690	\$ 2,510,193	17%

Notes:

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 16,492	\$ -	\$ 16,492	\$ 14,020	\$ 2,472	15%
16 Office of Management and Budget	21,997	7,457	29,454	16,562	12,892	44%
18 Planning Board	-	17,703	17,703	11,331	6,372	36%
21 Emergency and Disaster Management Bureau	6,832	-	6,832	3,901	2,930	43%
23 Puerto Rico Department of State	14,131	(1,125)	13,006	11,182	1,823	14%
24 Puerto Rico Department of Treasury	179,502	31,315	210,817	157,267	53,550	25%
28 State Elections Commission	27,000	(28)	26,973	23,127	3,846	14%
30 Human Resources Management & Transformation	8,620	5,290	13,910	13,423	487	3%
31 General Services Administration	20,590	1,313	21,903	14,239	7,664	35%
34 Commission of Investigation, Processing and Appeals	438	0	438	402	37	8%
37 Civil Rights Commission	713	-	713	516	197	28%
38 Puerto Rico Department of Justice	133,263	1,663	134,927	122,223	12,703	9%
40 Puerto Rico Police Bureau	717,448	17,576	735,025	645,973	89,052	12%
41 Special Investigations Bureau	5,051	-	5,051	4,636	415	8%
42 Puerto Rico Fire Department Bureau	72,608	-	72,608	76,260	(3,652)	-5%
43 Puerto Rico National Guard	17,430	(18)	17,412	16,093	1,318	8%
45 Department of Public Safety	230,441	307	230,748	228,144	2,604	1%
49 Department of Transportation and Public Works	56,243	209	56,453	41,754	14,698	26%
50 Department of Natural and Environmental Resources	96,160	10,482	106,642	93,071	13,571	13%
55 Puerto Rico Department of Agriculture	32,426	94	32,520	30,726	1,794	6%
60 Office of the Citizen's Ombudsman	3,338	11	3,350	3,218	132	4%
62 Cooperative Development Commission of Puerto Rico	2,502	0	2,502	2,067	435	17%
67 Puerto Rico Department of Labor and Human Resources	37,344	(51)	37,294	39,629	(2,335)	-6%
68 Puerto Rico Labor Relations Board	893	-	893	863	29	3%
69 Puerto Rico Department of Consumer Affairs	12,098	26	12,124	10,435	1,689	14%
71 Department of Health	443,135	26,260	469,395	398,318	71,077	15%
78 Department of Housing	22,648	(0)	22,648	22,636	12	0%
81 Department of Education	2,536,987	16,951	2,553,938	2,294,521	259,416	10%
87 Department of Recreation and Sports	31,120	60	31,180	27,435	3,745	12%
95 Mental Health and Drug Addiction Services Administration	125,810	(255)	125,555	107,657	17,898	14%
96 Office of the Women's Advocate	4,451	1,378	5,829	3,845	1,984	34%
120 Veteran's Advocate Office of Puerto Rico	3,713	(0)	3,713	2,250	1,463	39%
122 Secretariat of the Department of the Family	42,968	176	43,144	41,070	2,074	5%
123 Family and Children Administration	196,834	32,967	229,801	214,241	15,560	7%
124 Child Support Administration (ASUME)	14,864	137	15,001	13,340	1,661	11%
126 Vocational Rehabilitation Administration	24,017	340	24,356	24,095	262	1%
127 Administration for Socioeconomic Development of the Family	87,951	(44)	87,907	73,436	14,471	16%
137 Department of Correction and Rehabilitation	366,768	2,800	369,569	330,226	39,343	11%
139 Parole Board	2,849	(36)	2,813	2,281	532	19%
143 Office of Protection and Defense for People with Disabilities	1,053	(0)	1,053	9,540	(8,487)	-806%
152 Elderly and Retired People Advocate Office	3,174	12	3,186	2,021	1,166	37%
153 Office for People with Disabilities	3,381	-	3,381	1,762	1,619	48%
155 State Historic Preservation Office of Puerto Rico	2,803	467	3,270	3,015	255	8%
221 Medical Emergency Corps Bureau	25,031	2,262	27,293	23,584	3,708	14%
231 Office for the Patient's Advocate	1,741	13	1,754	1,441	313	18%
241 Administration for Integral Development of Childhood	11,717	12,500	24,217	15,248	8,969	37%
279 Public Service Appeals Commission	2,349	19	2,368	2,222	146	6%
281 Office of the Election Comptroller	2,436	573	3,008	2,738	271	9%
Total - Entities Operating in PRIFAS 7.5	\$ 5,671,357	\$ 188,806	\$ 5,860,162	\$ 5,197,980	\$ 662,182	11%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	82,574	3,369	85,943	76,643	9,300	11%
119 Department of Economic Development & Commerce	37,906	(17,436)	20,470	17,739	2,731	13%
162 Public Building Authority	4,206	5,677	9,883	2,376	7,507	76%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	695,428	-	695,428	652,373	43,055	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	5,000	-	5,000	174	4,826	97%
235 Puerto Rico Housing Finance Corporation	6,938	-	6,938	2,740	4,198	61%
277 Agricultural Enterprises Development Administration	61,277	(251)	61,026	45,372	15,653	26%
285 Puerto Rico Integrated Transit Authority	69,939	323	70,262	66,544	3,718	5%
295 Fiscal Agency & Financial Advisory Authority	32,188	2,233	34,420	18,024	16,397	48%
303 Convention Center of District Authority	-	1,015	1,015	-	1,015	100%
Total - Core Component Units	\$ 995,456	\$ (5,070)	\$ 990,386	\$ 881,985	\$ 108,401	11%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	2,685	9	2,694	2,189	505	19%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	16,332	331	16,663	10,824	5,839	35%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	2,423	563	2,986	2,382	604	20%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	2,004	80	2,084	1,877	207	10%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	502	(0)	502	391	111	22%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	220	-	220	195	25	11%
189 Institute of Forensic Science	20,449	3,122	23,571	21,079	2,492	11%
191 Musical Arts Corporation	7,088	56	7,144	7,045	100	1%
192 Fine Arts Center Corporation	3,552	450	4,002	3,621	380	10%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	2,553	2,553	2,673	(120)	-5%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	7,447	66	7,512	7,385	127	2%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	918	-	918	715	203	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,007	601	3,608	2,307	1,301	36%
265 Roosevelt Roads	-	956	956	976	(20)	-2%
271 Puerto Rico Technology and Innovation Services	86,186	3,214	89,400	66,364	23,036	26%
276 Puerto Rico Public Private Partnership Authority	23,878	(53)	23,825	8,799	15,026	63%
286 Authority of the Port of Ponce	576	0	576	455	121	21%
288 University of Puerto Rico Comprehensive Cancer Center	18,934	9,247	28,181	24,455	3,726	13%
293 Center for Diabetes Research, Education, and Medical Services	1,032	565	1,597	642	955	60%
298 Public Service Regulatory Board	6,810	(458)	6,352	6,473	(122)	-2%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,894	(68)	1,827	1,459	368	20%
312 Retirement Board of the Government of Puerto Rico	47,041	19,206	66,247	47,792	18,455	28%
329 Office of Socioeconomic Development	4,789	-	4,789	3,793	996	21%
Total - Secondary Component Units	\$ 257,764	\$ 40,442	\$ 298,206	\$ 223,890	\$ 74,316	25%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Apr 26 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	\$ 686,868	\$ (346,531)	\$ 340,336	\$ 52	\$ 340,285	100%
25 Custody of the Department of the Treasury	947,419	68,512	1,015,931	968,812	47,119	5%
Total - OMB and Hacienda Custodies	\$ 1,634,286	\$ (278,019)	\$ 1,356,267	\$ 968,864	\$ 387,403	29%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 46,779	\$ 227	\$ 47,006	\$ 45,193	\$ 1,814	4%
10 The General Court of Justice	343,048	2,750	345,798	347,243	(1,446)	0%
100 Legislative Assembly of the Commonwealth	114,564	1,587	116,151	115,579	572	0%
106 Public Housing Administration	4,887	0	4,887	3,305	1,581	32%
176 University of Puerto Rico	467,415	4,280	471,695	449,180	22,515	5%
193 Office of Government Ethics	8,458	(2)	8,456	7,956	500	6%
200 Special Independent Prosecutor's Panel	2,990	-	2,990	2,833	157	5%
208 Contributions to the Municipalities	43,200	45,000	88,200	94,697	(6,497)	-7%
220 Correctional Health	45,866	(0)	45,866	46,252	(386)	-1%
268 Puerto Rico Institute of Statistics	2,417	-	2,417	2,296	121	5%
272 Office of the Inspector General	16,297	-	16,297	15,511	786	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	49,436	-	49,436	46,964	2,472	5%
Total - Out of Scope Entities	\$ 1,145,355	\$ 53,842	\$ 1,199,197	\$ 1,177,010	\$ 22,188	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,671,357	\$ 188,806	\$ 5,860,162	\$ 5,197,980	\$ 662,182	11%
Core Component Units	995,456	(5,070)	990,386	881,985	108,401	11%
Secondary Component Units	257,764	40,442	298,206	223,890	74,316	25%
OMB and Hacienda Custodies	1,634,286	(278,019)	1,356,267	968,864	387,403	29%
Out of Scope Entities	1,145,355	53,842	1,199,197	1,177,010	22,188	2%
Total	\$ 9,704,218	\$ 0	\$ 9,704,218	\$ 8,449,728	\$ 1,254,490	13%

Notes:

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	1,046	-	1,046	230	816	78%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	289	-	289	-	289	100%
23 Puerto Rico Department of State	3,992	207	4,199	2,753	1,447	34%
24 Puerto Rico Department of Treasury	682,363	-	682,363	638,322	44,040	6%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,430	-	1,430	537	893	62%
31 General Services Administration	4,713	27,917	32,629	10,751	21,878	67%
38 Puerto Rico Department of Justice	5,693	197	5,890	1,984	3,906	66%
40 Puerto Rico Police Bureau	15,749	-	15,749	2,329	13,420	85%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	12,883	-	12,883	155	12,728	99%
43 Puerto Rico National Guard	-	167	167	-	167	100%
45 Department of Public Safety	189	-	189	0	189	100%
49 Department of Transportation and Public Works	112,903	124,671	237,575	97,952	139,622	59%
50 Department of Natural and Environmental Resources	39,372	-	39,372	6,391	32,981	84%
55 Puerto Rico Department of Agriculture	2,965	-	2,965	938	2,027	68%
67 Puerto Rico Department of Labor and Human Resources	262,143	-	262,143	129,826	132,317	50%
68 Puerto Rico Labor Relations Board	406	-	406	224	181	45%
69 Puerto Rico Department of Consumer Affairs	1,746	183	1,929	1,181	748	39%
71 Department of Health	151,235	805	152,040	87,375	64,665	43%
78 Department of Housing	23,274	-	23,274	8,953	14,321	62%
81 Department of Education	8,366	-	8,366	463	7,903	94%
87 Department of Recreation and Sports	18,623	-	18,623	7,423	11,199	60%
95 Mental Health and Drug Addiction Services Administration	5,549	-	5,549	2,250	3,299	59%
126 Vocational Rehabilitation Administration	709	-	709	-	709	100%
137 Department of Correction and Rehabilitation	19,938	-	19,938	2,704	17,233	86%
155 State Historic Preservation Office of Puerto Rico	1,006	-	1,006	464	542	54%
221 Medical Emergency Corps Bureau	7,013	-	7,013	4,929	2,083	30%
Total - Entities Operating in PRIFAS 7.5	\$ 1,383,593	\$ 154,193	\$ 1,537,786	\$ 1,008,136	\$ 529,650	34%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
Apr 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 490,860	\$ -	\$ 490,860	\$ 385,732	\$ 105,128	21%
79 Automobile Accidents Compensation Administration	81,739	(159)	81,580	62,541	19,040	23%
90 Medical Services Administration of Puerto Rico	121,452	-	121,452	118,096	3,356	3%
119 Department of Economic Development & Commerce	44,695	19,504	64,199	33,208	30,991	48%
162 Public Building Authority	125,889	-	125,889	110,656	15,234	12%
168 Puerto Rico Ports Authority	70,221	58,215	128,436	65,620	62,816	49%
180 Tourism Company	126,843	-	126,843	132,536	(5,693)	-4%
187 Puerto Rico Health Insurance Administration	242,966	-	242,966	276,582	(33,617)	-14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	77,895	-	77,895	75,197	2,698	3%
235 Puerto Rico Housing Finance Corporation	81,664	-	81,664	11,628	70,036	86%
277 Agricultural Enterprises Development Administration	72,564	-	72,564	57,587	14,978	21%
285 Puerto Rico Integrated Transit Authority	33,482	-	33,482	29,974	3,508	10%
295 Fiscal Agency & Financial Advisory Authority	7,275	-	7,275	207	7,068	97%
303 Convention Center of District Authority	48,731	10,508	59,239	82,820	(23,581)	-40%
Total - Core Component Units	\$ 1,626,275	\$ 88,069	\$ 1,714,344	\$ 1,442,384	\$ 271,960	16%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,595	\$ 159	\$ 1,754	\$ 1,448	\$ 306	17%
22 Office of The Commissioner of Insurance	9,944	-	9,944	6,877	3,068	31%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	12,558	-	12,558	7,726	4,831	38%
82 Institute of Puerto Rican Culture	1,128	83	1,211	644	567	47%
105 Industrial Commission	19,463	-	19,463	15,813	3,650	19%
109 Puerto Rico School of Plastic Arts	2,028	-	2,028	1,590	438	22%
121 Government Board of the 911 Service	18,831	2,605	21,436	10,065	11,371	53%
138 Institutional Trust of the National Guard of Puerto Rico	6,892	-	6,892	4,198	2,693	39%
161 Puerto Rico Infrastructure Financing Authority	1,122	-	1,122	552	570	51%
165 Land Authority of Puerto Rico	10,163	38	10,200	12,396	(2,196)	-22%
167 Integral Development of the "Península de Cantera"	214	-	214	158	56	26%
177 Land Administration of Puerto Rico	8,323	3,842	12,164	6,071	6,093	50%
186 Culebra Conservation and Development Authority	266	-	266	514	(248)	-93%
189 Institute of Forensic Science	436	-	436	-	436	100%
191 Musical Arts Corporation	1,680	2,086	3,766	2,037	1,729	46%
192 Fine Arts Center Corporation	2,307	167	2,473	1,573	900	36%
195 Economic Development Bank of PR	12,499	-	12,499	7,460	5,040	40%
196 Puerto Rico Public Broadcasting Corporation	118	-	118	4,876	(4,758)	-4021%
198 Agricultural Insurance Corporation	2,847	-	2,847	2,653	194	7%
215 Puerto Rico Conservatory of Music Corporation	3,804	-	3,804	2,673	1,131	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	11,593	-	11,593	4,859	6,735	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,600	-	1,600	890	710	44%
271 Puerto Rico Technology and Innovation Services	8,248	-	8,248	2,219	6,029	73%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,846	-	1,846	3,658	(1,812)	-98%
288 University of Puerto Rico Comprehensive Cancer Center	49,115	-	49,115	44,265	4,850	10%
293 Center for Diabetes Research, Education, and Medical Services	241	-	241	277	(36)	-15%
298 Public Service Regulatory Board	26,749	-	26,749	14,699	12,050	45%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	337,221	-	337,221	171,331	165,890	49%
311 Puerto Rico Gaming Commission	374,702	30,333	405,035	322,275	82,760	20%
312 Retirement Board of the Government of Puerto Rico	2,831	-	2,831	-	2,831	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 930,361	\$ 39,312	\$ 969,673	\$ 653,796	\$ 315,877	33%

Puerto Rico Department of Treasury

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

By Agency¹

Apr 26 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	554,468	9,084	563,553	424,648	138,905	25%
Total - OMB and Hacienda Custodies	\$ 554,468	\$ 9,084	\$ 563,553	\$ 424,648	\$ 138,905	25%
Out of Scope Entities						
10 The General Court of Justice	15,479	-	15,479	10,898	4,582	30%
106 Public Housing Administration	13,832	-	13,832	19,102	(5,270)	-38%
Total - Out of Scope Entities	\$ 29,311	\$ -	\$ 29,311	\$ 29,999	\$ (689)	-2%
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,383,593	\$ 154,193	\$ 1,537,786	\$ 1,008,136	\$ 529,650	34%
Core Component Units	1,626,275	88,069	1,714,344	1,442,384	271,960	16%
Secondary Component Units	930,361	39,312	969,673	653,796	315,877	33%
OMB and Hacienda Custodies	554,468	9,084	563,553	424,648	138,905	25%
Out of Scope Entities	29,311	-	29,311	29,999	(689)	-2%
Total	\$ 4,524,008	\$ 290,657	\$ 4,814,666	\$ 3,558,962	\$ 1,255,703	26%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,340	\$ 310	19%
16 Office of Management and Budget	2,304	746	3,050	2,121	929	30%
18 Planning Board	-	1,770	1,770	1,064	706	40%
21 Emergency and Disaster Management Bureau	712	-	712	319	393	55%
23 Puerto Rico Department of State	1,812	(92)	1,720	1,236	485	28%
24 Puerto Rico Department of Treasury	86,186	3,132	89,318	77,220	12,098	14%
28 State Elections Commission	2,700	(3)	2,697	2,825	(128)	-5%
30 Human Resources Management & Transformation	1,005	529	1,534	900	634	41%
31 General Services Administration	2,530	2,923	5,453	5,082	372	7%
34 Commission of Investigation, Processing and Appeals	44	0	44	35	9	21%
37 Civil Rights Commission	71	-	71	56	15	21%
38 Puerto Rico Department of Justice	13,896	186	14,082	12,280	1,802	13%
40 Puerto Rico Police Bureau	73,320	1,758	75,077	63,992	11,085	15%
41 Special Investigations Bureau	505	-	505	380	125	25%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,626	923	11%
43 Puerto Rico National Guard	1,743	15	1,758	1,024	734	42%
45 Department of Public Safety	23,063	31	23,094	21,913	1,181	5%
49 Department of Transportation and Public Works	16,915	12,488	29,403	11,496	17,906	61%
50 Department of Natural and Environmental Resources	13,553	1,048	14,601	8,429	6,172	42%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	1,936	1,612	45%
60 Office of the Citizen's Ombudsman	334	1	335	328	7	2%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	5,459	24,484	82%
68 Puerto Rico Labor Relations Board	130	-	130	131	(1)	-1%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,061	344	24%
71 Department of Health	59,437	2,706	62,143	54,447	7,697	12%
78 Department of Housing	4,592	(0)	4,592	2,920	1,673	36%
81 Department of Education	254,535	1,695	256,230	171,959	84,271	33%
87 Department of Recreation and Sports	4,974	6	4,980	2,489	2,492	50%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	9,168	3,942	30%
96 Office of the Women's Advocate	445	138	583	570	13	2%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	189	182	49%
122 Secretariat of the Department of the Family	4,297	18	4,314	2,906	1,408	33%
123 Family and Children Administration	19,683	3,297	22,980	20,700	2,280	10%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,954	(454)	-30%
126 Vocational Rehabilitation Administration	2,473	34	2,507	1,800	706	28%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	9,483	(692)	-8%
137 Department of Correction and Rehabilitation	38,671	280	38,951	31,079	7,871	20%
139 Parole Board	285	(4)	281	204	77	27%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	1,378	(1,273)	-1208%
152 Elderly and Retired People Advocate Office	317	1	319	190	129	40%
153 Office for People with Disabilities	338	-	338	192	146	43%
155 State Historic Preservation Office of Puerto Rico	381	47	428	283	145	34%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,740	690	20%
231 Office for the Patient's Advocate	174	1	175	126	50	28%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	2,327	94	4%
279 Public Service Appeals Commission	235	2	237	226	11	5%
281 Office of the Election Comptroller	244	62	305	327	(21)	-7%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 34,300	\$ 739,795	\$ 546,113	\$ 193,682	26%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 38,055	\$ 11,031	22%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	5,571	2,587	32%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	19,966	774	4%
119 Department of Economic Development & Commerce	8,260	207	8,467	5,138	3,329	39%
162 Public Building Authority	13,010	568	13,577	10,397	3,180	23%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	5,420	7,424	58%
180 Tourism Company	12,684	-	12,684	22,446	(9,762)	-77%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	102,297	(8,458)	-9%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	6,067	2,223	27%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,443	7,417	84%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	3,480	9,879	74%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	10,786	(411)	-4%
295 Fiscal Agency & Financial Advisory Authority	3,946	223	4,170	2,504	1,666	40%
303 Convention Center of District Authority	4,873	1,152	6,025	-	6,025	100%
Total - Core Component Units	\$ 262,173	\$ 8,300	\$ 270,473	\$ 233,568	\$ 36,905	14%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 190	\$ (15)	-8%
22 Office of The Commissioner of Insurance	994	-	994	735	259	26%
29 Puerto Rico Federal Affairs Administration	269	1	269	212	58	21%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	773	482	38%
82 Institute of Puerto Rican Culture	1,746	41	1,787	1,055	733	41%
105 Industrial Commission	1,946	-	1,946	1,655	292	15%
109 Puerto Rico School of Plastic Arts	445	56	501	388	113	23%
121 Government Board of the 911 Service	1,883	260	2,144	1,603	541	25%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	430	260	38%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	311	10	3%
165 Land Authority of Puerto Rico	1,016	4	1,020	658	362	36%
167 Integral Development of the "Península de Cantera"	72	(0)	72	102	(30)	-42%
177 Land Administration of Puerto Rico	832	384	1,216	902	315	26%
186 Culebra Conservation and Development Authority	49	-	49	58	(10)	-20%
189 Institute of Forensic Science	2,089	312	2,401	2,856	(455)	-19%
191 Musical Arts Corporation	877	214	1,091	1,019	72	7%
192 Fine Arts Center Corporation	586	62	648	531	116	18%
195 Economic Development Bank of PR	1,250	-	1,250	741	509	41%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	618	(351)	-131%
198 Agricultural Insurance Corporation	285	-	285	159	126	44%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	1,569	(438)	-39%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	368	791	68%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	63	29	32%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	230	131	36%
265 Roosevelt Roads	160	96	256	395	(139)	-55%
271 Puerto Rico Technology and Innovation Services	9,443	321	9,765	728	9,036	93%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,204	1,178	49%
286 Authority of the Port of Ponce	242	0	242	314	(72)	-30%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	11,351	(3,621)	-47%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	70	114	62%
298 Public Service Regulatory Board	3,356	(46)	3,310	2,583	727	22%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,027	40,686	27,074	13,613	33%
312 Retirement Board of the Government of Puerto Rico	4,987	1,921	6,908	3,391	3,517	51%
329 Office of Socioeconomic Development	479	-	479	377	102	21%
Total - Secondary Component Units	\$ 118,813	\$ 7,975	\$ 126,788	\$ 64,714	\$ 62,074	49%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (34,653)	\$ 34,034	\$ 5	\$ 34,028	100%
25 Custody of the Department of the Treasury	145,155	7,760	152,915	147,697	5,218	3%
Total - OMB and Hacienda Custodies	\$ 213,842	\$ (26,894)	\$ 186,949	\$ 147,702	\$ 39,246	21%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,678	\$ 23	\$ 4,701	\$ 569	\$ 4,132	88%
10 The General Court of Justice	35,853	275	36,128	26,301	9,827	27%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	759	10,856	93%
106 Public Housing Administration	1,872	0	1,872	2,163	(291)	-16%
176 University of Puerto Rico	46,742	428	47,170	5,136	42,034	89%
193 Office of Government Ethics	846	(0)	846	59	787	93%
200 Special Independent Prosecutor's Panel	299	-	299	6	293	98%
208 Contributions to the Municipalities	4,320	4,500	8,820	-	8,820	100%
220 Correctional Health	4,587	(0)	4,587	4,355	231	5%
268 Puerto Rico Institute of Statistics	242	-	242	-	242	100%
272 Office of the Inspector General	1,630	-	1,630	24	1,606	99%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	-	4,944	100%
Total - Out of Scope Entities	\$ 117,467	\$ 5,384	\$ 122,851	\$ 39,372	\$ 83,479	68%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 34,300	\$ 739,795	\$ 546,113	\$ 193,682	26%
Core Component Units	262,173	8,300	270,473	233,568	36,905	14%
Secondary Component Units	118,813	7,975	126,788	64,714	62,074	49%
OMB and Hacienda Custodies	213,842	(26,894)	186,949	147,702	39,246	21%
Out of Scope Entities	117,467	5,384	122,851	39,372	83,479	68%
Total	\$ 1,417,789	\$ 29,066	\$ 1,446,855	\$ 1,031,469	\$ 415,386	29%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,340	\$ 310	19%
16 Office of Management and Budget	2,200	746	2,945	2,100	845	29%
18 Planning Board	-	1,770	1,770	1,064	706	40%
21 Emergency and Disaster Management Bureau	683	-	683	319	364	53%
23 Puerto Rico Department of State	1,413	(113)	1,301	1,052	249	19%
24 Puerto Rico Department of Treasury	17,950	3,132	21,082	15,742	5,340	25%
28 State Elections Commission	2,700	(3)	2,697	2,825	(128)	-5%
30 Human Resources Management & Transformation	862	529	1,391	834	557	40%
31 General Services Administration	2,059	131	2,190	1,769	421	19%
34 Commission of Investigation, Processing and Appeals	44	0	44	35	9	21%
37 Civil Rights Commission	71	-	71	56	15	21%
38 Puerto Rico Department of Justice	13,326	166	13,493	11,797	1,696	13%
40 Puerto Rico Police Bureau	71,745	1,758	73,502	63,847	9,655	13%
41 Special Investigations Bureau	505	-	505	380	125	25%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,611	(350)	-5%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,024	717	41%
45 Department of Public Safety	23,044	31	23,075	21,913	1,162	5%
49 Department of Transportation and Public Works	5,624	21	5,645	3,676	1,970	35%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	7,643	3,022	28%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	1,805	1,447	44%
60 Office of the Citizen's Ombudsman	334	1	335	328	7	2%
62 Cooperative Development Commission of Puerto Rico	250	0	250	202	48	19%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	3,528	202	5%
68 Puerto Rico Labor Relations Board	89	-	89	85	4	5%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	938	274	23%
71 Department of Health	44,314	2,626	46,939	42,153	4,787	10%
78 Department of Housing	2,265	(0)	2,265	2,051	213	9%
81 Department of Education	253,699	1,695	255,394	171,883	83,511	33%
87 Department of Recreation and Sports	3,112	6	3,118	2,043	1,075	34%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	9,035	3,520	28%
96 Office of the Women's Advocate	445	138	583	570	13	2%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	189	182	49%
122 Secretariat of the Department of the Family	4,297	18	4,314	2,906	1,408	33%
123 Family and Children Administration	19,683	3,297	22,980	20,700	2,280	10%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,954	(454)	-30%
126 Vocational Rehabilitation Administration	2,402	34	2,436	1,800	635	26%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	9,483	(692)	-8%
137 Department of Correction and Rehabilitation	36,677	280	36,957	30,668	6,289	17%
139 Parole Board	285	(4)	281	204	77	27%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	1,378	(1,273)	-1208%
152 Elderly and Retired People Advocate Office	317	1	319	190	129	40%
153 Office for People with Disabilities	338	-	338	192	146	43%
155 State Historic Preservation Office of Puerto Rico	280	47	327	173	154	47%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,116	613	22%
231 Office for the Patient's Advocate	174	1	175	126	50	28%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	2,327	94	4%
279 Public Service Appeals Commission	235	2	237	226	11	5%
281 Office of the Election Comptroller	244	57	301	327	(26)	-9%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 18,881	\$ 586,016	\$ 454,607	\$ 131,409	22%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	8,994	(400)	-5%
119 Department of Economic Development & Commerce	3,791	(1,744)	2,047	1,701	346	17%
162 Public Building Authority	421	568	988	2,376	(1,387)	-140%
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	75,524	(5,981)	-9%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	338	356	51%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	2,541	3,561	58%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	7,987	(960)	-14%
295 Fiscal Agency & Financial Advisory Authority	3,219	223	3,442	2,476	966	28%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (507)	\$ 99,039	\$ 101,936	\$ (2,897)	-3%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	269	1	269	212	58	21%
82 Institute of Puerto Rican Culture	1,633	33	1,666	999	667	40%
109 Puerto Rico School of Plastic Arts	242	56	299	231	67	23%
161 Puerto Rico Infrastructure Financing Authority	200	8	208	167	42	20%
167 Integral Development of the "Península de Cantera"	50	(0)	50	77	(27)	-53%
186 Culebra Conservation and Development Authority	22	-	22	14	8	38%
189 Institute of Forensic Science	2,045	312	2,357	2,856	(499)	-21%
191 Musical Arts Corporation	709	6	714	699	15	2%
192 Fine Arts Center Corporation	355	45	400	373	27	7%
196 Puerto Rico Public Broadcasting Corporation	-	255	255	373	(118)	-46%
215 Puerto Rico Conservatory of Music Corporation	745	7	751	1,280	(529)	-70%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	63	29	32%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	230	131	36%
265 Roosevelt Roads	-	96	96	205	(109)	-114%
271 Puerto Rico Technology and Innovation Services	8,619	321	8,940	728	8,212	92%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,204	1,178	49%
286 Authority of the Port of Ponce	58	0	58	41	16	28%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,800	18	1%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	49	111	69%
298 Public Service Regulatory Board	681	(46)	635	482	153	24%
311 Puerto Rico Gaming Commission	189	(7)	183	136	47	26%
312 Retirement Board of the Government of Puerto Rico	4,704	1,921	6,625	3,391	3,233	49%
329 Office of Socioeconomic Development	479	-	479	377	102	21%
Total - Secondary Component Units	\$ 25,776	\$ 4,044	\$ 29,821	\$ 16,987	\$ 12,833	43%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (34,653)	\$ 34,034	\$ 5	\$ 34,028	100%
25 Custody of the Department of the Treasury	89,709	6,851	96,560	62,183	34,377	36%
Total - OMB and Hacienda Custodies	\$ 158,395	\$ (27,802)	\$ 130,593	\$ 62,188	\$ 68,405	52%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	4,678	\$ 23	\$ 4,701	\$ 569	\$ 4,132	88%
10 The General Court of Justice	34,305	275	34,580	26,353	8,226	24%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	759	10,856	93%
106 Public Housing Administration	489	0	489	334	155	32%
176 University of Puerto Rico	46,742	428	47,170	5,136	42,034	89%
193 Office of Government Ethics	846	(0)	846	59	787	93%
200 Special Independent Prosecutor's Panel	299	-	299	6	293	98%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	4,320	4,500	8,820	-	8,820	100%
212 COSSEC						
220 Correctional Health	4,587	(0)	4,587	4,355	231	5%
268 Puerto Rico Institute of Statistics	242	-	242	-	242	100%
272 Office of the Inspector General	1,630	-	1,630	24	1,606	99%
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	-	4,944	100%
Total - Out of Scope Entities	\$ 114,536	\$ 5,384	\$ 119,920	\$ 37,596	\$ 82,324	69%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 18,881	\$ 586,016	\$ 454,607	\$ 131,409	22%
Core Component Units	99,546	(507)	99,039	101,936	(2,897)	-3%
Secondary Component Units	25,776	4,044	29,821	16,987	12,833	43%
OMB and Hacienda Custodies	158,395	(27,802)	130,593	62,188	68,405	52%
Out of Scope Entities	114,536	5,384	119,920	37,596	82,324	69%
Total	\$ 965,388	\$ 0	\$ 965,388	\$ 673,314	\$ 292,075	30%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
16 Office of Management and Budget	105	-	105	20	84	81%
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	184	236	56%
24 Puerto Rico Department of Treasury	68,236	-	68,236	61,478	6,758	10%
30 Human Resources Management & Transformation	143	-	143	67	76	53%
31 General Services Administration	471	2,792	3,263	3,312	(49)	-2%
38 Puerto Rico Department of Justice	569	20	589	483	106	18%
40 Puerto Rico Police Bureau	1,575	-	1,575	145	1,430	91%
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	15	1,273	99%
45 Department of Public Safety	19	-	19	0	19	100%
49 Department of Transportation and Public Works	11,290	12,467	23,757	7,821	15,937	67%
50 Department of Natural and Environmental Resources	3,937	-	3,937	787	3,150	80%
55 Puerto Rico Department of Agriculture	297	-	297	131	166	56%
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	1,932	24,283	93%
68 Puerto Rico Labor Relations Board	41	-	41	46	(5)	-12%
69 Puerto Rico Department of Consumer Affairs	175	18	193	123	70	36%
71 Department of Health	15,124	81	15,204	12,294	2,910	19%
78 Department of Housing	2,327	-	2,327	868	1,459	63%
81 Department of Education	837	-	837	76	760	91%
87 Department of Recreation and Sports	1,862	-	1,862	446	1,417	76%
95 Mental Health and Drug Addiction Services Administration	555	-	555	133	422	76%
126 Vocational Rehabilitation Administration	71	-	71	-	71	100%
137 Department of Correction and Rehabilitation	1,994	-	1,994	412	1,582	79%
155 State Historic Preservation Office of Puerto Rico	101	-	101	110	(9)	-9%
221 Medical Emergency Corps Bureau	701	-	701	624	77	11%
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 15,419	\$ 153,779	\$ 91,506	\$ 62,273	40%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 38,055	\$ 11,031	22%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	5,571	2,587	32%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	10,972	1,174	10%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	3,437	2,983	46%
162 Public Building Authority	12,589	-	12,589	8,022	4,567	36%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	5,420	7,424	58%
180 Tourism Company	12,684	-	12,684	22,446	(9,762)	-77%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	26,774	(2,477)	-10%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	6,067	1,723	22%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,105	7,061	86%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	939	6,318	87%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	2,799	549	16%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	28	700	96%
303 Convention Center of District Authority	4,873	1,051	5,924	-	5,924	100%
Total - Core Component Units	\$ 162,628	\$ 8,807	\$ 171,434	\$ 131,632	\$ 39,802	23%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹
 For the month of: April-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 190	\$ (15)	-8%
22 Office of The Commissioner of Insurance	994	-	994	735	259	26%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	773	482	38%
82 Institute of Puerto Rican Culture	113	8	121	56	65	54%
105 Industrial Commission	1,946	-	1,946	1,655	292	15%
109 Puerto Rico School of Plastic Arts	203	-	203	157	46	23%
121 Government Board of the 911 Service	1,883	260	2,144	1,603	541	25%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	430	260	38%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	144	(32)	-28%
165 Land Authority of Puerto Rico	1,016	4	1,020	658	362	36%
167 Integral Development of the "Península de Cantera"	21	-	21	25	(4)	-17%
177 Land Administration of Puerto Rico	832	384	1,216	902	315	26%
186 Culebra Conservation and Development Authority	27	-	27	45	(18)	-68%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	320	57	15%
192 Fine Arts Center Corporation	231	17	247	158	89	36%
195 Economic Development Bank of PR	1,250	-	1,250	741	509	41%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	245	(233)	-1970%
198 Agricultural Insurance Corporation	285	-	285	159	126	44%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	289	91	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	368	791	68%
265 Roosevelt Roads	160	-	160	190	(30)	-19%
271 Puerto Rico Technology and Innovation Services	825	-	825	-	825	100%
286 Authority of the Port of Ponce	185	-	185	273	(88)	-48%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	8,551	(3,640)	-74%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	21	3	13%
298 Public Service Regulatory Board	2,675	-	2,675	2,101	574	21%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	26,938	13,566	33%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ 3,931	\$ 96,967	\$ 47,726	\$ 49,241	51%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
25 Custody of the Department of the Treasury	55,447	908	56,355	85,514	(29,159)	-52%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ 908	\$ 56,355	\$ 85,514	\$ (29,159)	-52%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
10 The General Court of Justice	1,547.92	-	1,547.92	(52.78)	1,600.70	103%
106 Public Housing Administration	1,383.17	-	1,383.17	1,829.36	(446.19)	-32%
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 1,777	\$ 1,155	39%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 15,419	\$ 153,779	\$ 91,506	\$ 62,273	40%
Core Component Units	162,628	8,807	171,434	131,632	39,802	23%
Secondary Component Units	93,036	3,931	96,967	47,726	49,241	51%
OMB and Hacienda Custodies	55,447	908	56,355	85,514	(29,159)	-52%
Out of Scope Entities	2,931	-	2,931	1,777	1,155	39%
Total	\$ 452,401	\$ 29,066	\$ 481,467	\$ 358,155	\$ 123,311	26%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	(168)	3,192	70	3,122
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	4,805	4,805	2,559	2,245
31 General Services Administration	1,000	1,450	2,450	976	1,474
38 Puerto Rico Department of Justice	369	(18)	351	-	351
40 Puerto Rico Police Bureau	6,600	-	6,600	-	6,600
45 Department of Public Safety	6,200	-	6,200	5,000	1,200
49 Department of Transportation and Public Works	10,000	93,500	103,500	-	103,500
50 Department of Natural and Environmental Resources	1,500	(75)	1,425	-	1,425
60 Office of the Citizen's Ombudsman	220	(11)	209	190	19
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	4	186
71 Department of Health	38,900	1,900	40,800	26,600	14,200
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	(1)	26	-	26
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 100,203	\$ 174,440	\$ 35,399	\$ 139,040
Core Component Units					
168 Puerto Rico Ports Authority	-	69,858	69,858	-	69,858
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	174	5,826
Total - Core Component Units	\$ 6,000	\$ 76,670	\$ 82,670	\$ 177	\$ 82,493
Secondary Component Units					
121 Government Board of the 911 Service	-	3,126	3,126	120	3,006
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	297	9,393
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	863	4,208
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	70	939
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ 3,126	\$ 19,641	\$ 1,350	\$ 18,291

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: April-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (20,916)	\$ 22,090	\$ -	\$ 22,090
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ (20,916)	\$ 22,340	\$ 250	\$ 22,090

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	6,800	2,426
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	7,709	-
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ 14,509	\$ 2,426

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 100,203	\$ 174,440	\$ 35,399	\$ 139,040
Core Component Units	6,000	76,670	82,670	177	82,493
Secondary Component Units	16,515	3,126	19,641	1,350	18,291
OMB and Hacienda Custodies	43,256	(20,916)	22,340	250	22,090
Out of Scope Entities	17,341	(406)	16,935	14,509	2,426
Total	\$ 157,349	\$ 158,677	\$ 316,026	\$ 51,686	\$ 264,341

Notes:

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

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

Appendix

Puerto Rico Department of Treasury
FY26 Consolidated Budget vs. Monthly Actual Results for Core and Secondary Component Units
 By Agency
 For the month of: April-26

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	YTD Totals	Remaining Balance \$	Balance %
Core Component Units														
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,593	\$ 8,569	\$ 127,256	\$ 40,442	\$ 25,039	\$ 35,231	\$ 33,006	\$ 35,278	\$ 34,264	\$ 38,055	\$ 385,732	\$ 203,300	35%
79 Automobile Accident Compensation Administration	97,897	6,789	5,652	4,759	9,521	6,204	6,657	5,118	7,015	5,254	5,571	62,541	35,356	36%
90 Administration of Medical Services of Puerto Rico	248,873	17,761	18,550	18,633	21,587	17,803	22,301	21,363	17,319	19,456	19,966	194,739	54,135	22%
119 Department of Economic Development and Commerce	101,603	3,124	5,158	6,702	5,624	4,970	6,350	3,532	5,358	4,991	5,138	50,947	50,655	50%
162 Public Buildings Authority	162,926	8,471	11,552	10,185	10,199	16,775	11,637	10,692	11,344	11,777	10,397	113,031	49,895	31%
168 Ports Authority	154,123	4,162	5,055	4,546	11,384	11,531	5,584	6,345	5,354	6,241	5,420	65,620	88,503	57%
180 Tourism Company	152,211	474	472	465	58,008	465	514	4,250	468	44,974	22,446	132,536	19,675	13%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,661	190,137	42,612	90,637	78,870	123,870	59,724	72,170	90,977	102,297	928,955	197,118	18%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,493	8,215	8,086	8,373	7,307	7,592	7,756	7,801	6,681	6,067	75,371	24,103	24%
235 Housing Financing Authority	106,323	824	874	2,340	1,309	1,521	1,384	1,848	1,408	1,416	1,443	14,368	91,955	86%
277 Administration for the Development of Agricultural Enterprises	160,308	920	921	20,040	10,799	929	1,041	980	921	62,928	3,480	102,959	57,349	36%
285 Integrated Transport Authority	124,493	9,459	9,524	8,763	9,894	11,198	8,458	10,721	10,179	7,536	10,786	96,518	27,975	22%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	50,035	1,533	1,157	1,181	1,615	1,169	3,451	1,753	2,051	1,816	2,504	18,231	31,803	64%
303 District Authority of the Convention Center	71,305	4,864	10,078	29,071	12,353	4,531	6,108	6,446	4,554	4,814	-	82,820	(10,515)	-15%
Total - Core Component Units	\$ 3,245,675	\$ 152,127	\$ 275,915	\$ 284,641	\$ 291,746	\$ 188,312	\$ 240,178	\$ 173,535	\$ 181,219	\$ 303,128	\$ 233,568	\$ 2,324,369	\$ 921,306	28%
Secondary Component Units														
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 140	\$ 164	\$ 190	\$ 1,448	\$ 657	31%
22 Office of the Commissioner of Insurance	11,933	497	653	687	611	799	606	773	667	849	735	6,877	5,056	42%
29 Puerto Rico Federal Affairs Administration	3,233	233	243	230	241	234	90	238	233	236	212	2,189	1,044	32%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	753	761	773	7,726	7,343	49%
82 Institute of Puerto Rican Culture	21,449	720	931	1,001	2,117	937	1,414	978	1,308	1,006	1,055	11,468	9,981	47%
105 Industrial Commission	23,356	1,247	1,756	1,507	1,651	1,704	1,425	1,673	1,800	1,396	1,655	15,813	7,543	32%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	425	398	518	340	383	448	388	3,972	2,045	34%
121 Government Board of the 911 Service	25,723	572	915	824	1,952	824	854	1,002	782	737	1,603	10,065	15,658	61%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	491	477	430	4,198	4,072	49%
161 Puerto Rico Infrastructure Financing Authority	3,846	198	219	224	237	285	262	229	250	215	311	2,429	1,418	37%
165 Land Authority of Puerto Rico	12,240	670	785	724	6,010	776	702	667	709	695	658	12,396	(156)	-1%
167 Integral Development of the "Península de Cantera"	859	38	46	37	49	58	47	55	64	53	102	549	310	36%
177 Land Administration of Puerto Rico	14,597	396	478	605	611	602	667	664	605	541	902	6,071	8,526	58%
186 Culebra Conservation and Development Authority	583	58	89	41	84	89	62	82	80	65	58	709	(126)	-22%
189 Institute of Forensic Science	28,809	1,633	1,692	1,803	1,832	2,319	2,090	1,881	1,836	3,137	2,856	21,079	7,729	27%
191 Musical Arts Corporation	13,092	789	740	945	959	981	971	790	1,098	791	1,019	9,082	4,010	31%
192 Fine Arts Center Corporation	7,770	434	466	538	542	539	460	637	516	531	531	5,194	2,576	33%
195 Economic Development Bank of PR	14,999	565	715	651	847	827	850	797	686	781	741	7,460	7,539	50%
196 Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	761	815	772	590	1,011	935	618	7,549	(4,344)	-136%
198 Agricultural Insurance Corporation	3,416	411	300	708	159	160	215	150	166	226	159	2,653	763	22%
215 Puerto Rico Conservatory of Music Corporation	13,580	710	923	1,128	1,005	1,017	923	857	941	983	1,569	10,058	3,522	26%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	143	451	412	520	1,346	688	346	403	368	4,859	9,053	65%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	76	76	67	68	66	92	70	76	63	63	715	386	35%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,329	126	143	180	217	448	323	202	219	221	230	2,307	2,022	47%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	260	276	180	395	1,866	1,202	39%
271 Puerto Rico Technology and Innovation Services	117,177	333	5,287	799	4,855	12,662	523	23,885	17,925	1,586	728	68,583	48,594	41%
276 Puerto Rico Public Private Partnership Authority	28,590	248	296	354	369	296	1,290	1,700	446	2,595	1,204	8,799	19,791	69%
286 Authority of the Port of Ponce	2,906	242	334	448	425	405	500	306	529	408	314	4,113	(1,207)	-42%
288 University of Puerto Rico Comprehensive Cancer Center	92,756	2,231	4,311	8,804	8,942	5,881	5,933	7,432	6,606	7,229	11,351	68,720	24,036	26%
293 Center for Diabetes Research, Education, and Medical Services	2,206	90	96	87	112	95	80	85	89	115	70	919	1,287	58%
298 Public Service Regulatory Board	39,721	1,248	1,709	2,056	2,531	1,981	2,095	3,279	1,915	1,776	2,583	21,172	18,549	47%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	18,695	21,148	19,070	-	171,331	233,334	58%
311 Puerto Rico Gaming Commission	488,234	2,927	57,515	27,152	39,544	16,953	35,116	34,875	34,127	48,451	27,074	323,734	164,500	34%
312 Retirement Board of the Government of Puerto Rico	82,893	2,870	4,617	2,959	7,404	4,270	6,911	3,575	3,205	8,591	3,391	47,792	35,101	42%
329 Office of Socioeconomic Development	5,747	194	166	166	163	164	213	1,660	160	530	377	3,793	1,954	34%
Total - Secondary Component Units	\$ 1,521,454	\$ 40,597	\$ 106,865	\$ 77,184	\$ 105,205	\$ 58,640	\$ 106,104	\$ 110,549	\$ 101,584	\$ 106,244	\$ 64,714	\$ 877,686	\$ 643,769	42%
Core Component Units	\$ 3,245,675	\$ 152,127	\$ 275,915	\$ 284,641	\$ 291,746	\$ 188,312	\$ 240,178	\$ 173,535	\$ 181,219	\$ 303,128	\$ 233,568	\$ 2,324,369	\$ 921,306	28%
Secondary Component Units	1,521,454	40,597	106,865	77,184	105,205	58,640	106,104	110,549	101,584	106,244	64,714	877,686	643,769	42%
Combined Component Units Monthly Actuals	\$ 4,767,129	\$ 192,724	\$ 382,780	\$ 361,824	\$ 396,951	\$ 246,953	\$ 346,282	\$ 284,084	\$ 282,803	\$ 409,372	\$ 298,282	\$ 3,202,054	\$ 1,565,075	33%

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

As Recorded and Presented by each Entity

		Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	Q4	Q4	Q4	FY26
		1	2	3	4	5	6	7	8	9	10	11	12	
Code:	Entity:	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ -	\$ -	\$ 206	\$ 100	\$ 102	\$ 107	\$ 114	\$ 102	\$ 102	\$ -	\$ -	\$ 833
22	Office of The Commissioner of Insurance	-	45	-	-	44	23	-	24	44	22	-	-	202
70	State Insurance Fund Corporation	8,763	8,662	8,736	8,616	8,677	9,093	8,714	8,715	8,725	-	-	-	78,701
75	OCIF	202	195	195	199	197	209	198	199	199	-	-	-	1,793
79	Automobile Accidents Compensation Administration	1,077	1,047	1,042	1,040	1,041	1,122	1,051	1,047	1,041	-	-	-	9,506
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	-	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	2,014	2,062	1,964	1,831	1,992	2,218	2,038	2,038	-	-	20,247
105	Industrial Commission	411	425	-	416	411	411	446	409	395	404	-	-	3,728
109	School of Plastic Arts	36	36	36	36	36	36	36	36	36	36	-	-	360
119	Department of Economic Development and Commerce	-	323	595	322	870	599	900	598	919	934	-	-	6,060
121	Government Board of the 911 Service	-	23	-	47	23	23	-	24	47	-	-	-	187
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	4	3	5	4	-	-	37
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,019	4,144	-	2,095	3,937	-	-	18,480
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Puerto Rico Ports Authority	2,103	2,055	2,028	2,033	2,019	2,337	2,023	2,015	2,017	-	-	-	18,630
177	Land Administration of Puerto Rico	-	-	206	201	201	215	184	215	-	400	-	-	1,622
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-	-	4,756	-	-	4,756
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	38	38	38	-	-	380
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	163	173	167	162	167	162	-	-	1,641
191	Musical Arts Corporation	37	29	44	36	62	37	37	37	36	37	-	-	392
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	49	50	50	-	-	499
195	Economic Development Bank of PR	154	156	154	151	152	152	157	149	149	148	-	-	1,522
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	15	15	18	-	-	153
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	42	40	40	-	-	408
235	Puerto Rico Housing Finance Authority	-	-	57	14	14	-	28	14	14	-	-	-	141
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	9	9	10	-	-	83
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	-	-	-	7,488	-	-	10,554
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	1,145	1,145	1,145	1,145	-	-	11,452
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,299	-	-	-	-	-	-	-	-	-	-	-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	813	775	773	770	843	766	764	763	761	760	-	-	7,788
		\$ 25,930	\$ 17,209	\$ 20,414	\$ 17,606	\$ 24,403	\$ 20,454	\$ 22,252	\$ 18,040	\$ 20,086	\$ 22,528	\$ -	\$ -	\$ 208,921