

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*

Feb FY26 YTD

Disclaimers

General Disclaimer

- The Puerto Rico Treasury Department (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners, or affiliates (collectively, with the Treasury Department and the Government, the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.

- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits), or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.

- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements, any financial or other information, or the internal controls of the Government and the information contained herein.

- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates, and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental, and political factors. These factors can be very complex, may vary from one fiscal year to the next, and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the Government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by the Treasury Department, the Government, or any Government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation, or advice to any person to participate, pursue, or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.

- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.

- This document may include capitalized terms that are not defined herein, or that are discussed in other documents or commonly understood. No assumptions should be made about the meaning of undefined capitalized terms. For any needed clarification, please consult with advisors from the Treasury Department.

Additional Disclaimers

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

Content:

<u>Page</u> <u>Number:</u>	<u>Sheet Name:</u>	<u>Description:</u>
1	Cover	Cover
2	Disclaimers	Disclaimers
4	Assumptions	Assumptions
7	Content	List of Schedules and Reports Included in the Report
8	Executive Summary - Section 1	Executive Summary and General Fund Variance Analysis on Revenues
9	Executive Summary - Section 2	Executive Summary and General Fund Variance Analysis on Expenses
10	GF Revenue YTD	General Fund Revenue Year to Date
11	GF Expenses YTD	General Fund Expenses Year to Date
12	GF Revenue Monthly	General Fund Revenue for the Reporting Month
13	GF Expenses Monthly	General Fund Expenses for the Reporting Month
14	SRF Revenue YTD	SRF Revenue Year-To-Date
16	By Concept - Actuals YTD	FY26 - By Spend Concept Budget-to-Actual Report
17	By Concept - Actuals Monthly	FY26 - By Spend Concept Budget-to-Actual Report
18	CONS - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
21	GF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 General Fund Expense Budget v. Actual
24	SRF - FULL FY BUD & YTD Act	Full Year Budget and YTD Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
27	CONS - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
30	GF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 General Fund Expense Budget v. Actual
33	SRF - YTD BUD & YTD Act	YTD Budget and YTD Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
36	CONS - Monthly BUD & Act	Monthly Budget and Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual
39	GF - Monthly BUD & Act	Monthly Budget and Actuals for FY26 General Fund Expense Budget v. Actual
42	SRF - Monthly BUD & Act	Monthly Budget and Actuals for FY26 Special Revenue Fund Expense Budget v. Actual
45	Capital Expenditures	Capital Expenditures Schedules for Budget-to-Actual
47	Appendix	Appendix - Additional Information
48	Core and Secondary CU	Consolidated Actuals by Month
49	Pay Go Charges Recorded	Recorded Reimbursements to the TSA by CORE and Secondary CUs

Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Feb FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,497,016	\$ 1,675,506	\$ 178,490	11.9%
2 Corporate Income Taxes	1,732,209	1,602,137	(130,072)	-7.5%
3 Sales & Use Taxes	1,766,390	1,880,750	114,360	6.5%
4 Act 154 Collections	72,961	75,527	2,566	3.5%
5 Non-Resident Withholdings	571,942	814,710	242,768	42.4%
6 Alcoholic Beverages	210,318	170,096	(40,222)	-19.1%
7 Cigarettes	48,257	77,732	29,475	61.1%
8 Motor Vehicles	511,798	397,868	(113,930)	-22.3%
9 Excises on Off-Shore Shipment Rum	159,466	149,964	(9,502)	-6.0%
10 Partnerships	221,928	180,489	(41,438)	-18.7%
11 Petroleum Products	342,646	318,442	(24,204)	-7.1%
12 Other Excise Taxes	46,506	80,529	34,023	73.2%
13 Other General Fund Revenue	466,202	492,598	26,396	5.7%
14 Other Tax Revenue	271,243	233,808	(37,434)	-13.8%
Total General Fund Revenue	\$ 7,918,881	\$ 8,150,157	\$ 231,275	3%

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

Feb FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,339,096	\$ 2,171,356	\$ 167,740	7%	Primarily due to the Department of Education's delayed reporting of actual results totaling \$40.9M. In addition, \$38M remains under the custody of OMB, and \$30.1M remains under the Puerto Rico Police Bureau.
2 Facilities	324,946	260,425	64,520	20%	Largely due to delayed disbursements from the Department of Education amounting to \$48.8M and from the Custody of OMB totaling \$15.9M.
3 Purchased Services	390,638	295,644	94,994	24%	Variances are primarily due to the timing of disbursements. The most significant variances include \$28.6M for the Custody of OMB, \$18M for the Department of Education, \$18.8M for the Department of Health, and \$11.3M for the Department of Correction.
4 Donations and Subsidies	214,279	184,545	29,734	14%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$33.2M. Additionally, timing differences from the Custody of the OMB for \$20.6M, partially offset with (\$20.6M) from the Family and Children Administration.
5 Transportation	75,365	65,512	9,853	13%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$5.3M, and Puerto Rico Police Bureau with \$2.2M.
6 Professional Services	389,205	258,762	130,443	34%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$26.7M, Custody of the Department of Treasury for \$18.7M, Department of the Treasury for \$10.9M, P3 for \$12M, AAFAF for \$10.5M, and Medical Services Administration of Puerto Rico for \$9.5M, among others.
7 Other Operating	167,227	143,578	23,649	14%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$14.9M for the Department of Education, \$6.7M for the Custody of OMB, and \$6.3M for the Puerto Rico Police Bureau.
8 Capital Expenditures	99,866	45,806	54,060	54%	The current month reflected minimal expenditures, largely attributable to postponed capital projects of fiscal year 2026. Major drivers for this concept are the Custody of OMB \$22.8M, PRITS \$6.3M, Department of Transportation \$6.3M, Puerto Rico Police Bureau \$4.4M and Cardiovascular Center Corporation of Puerto Rico \$4M, among others.
9 Debt Service	453,002	453,587	(584)	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	64,937	39,540	25,396	39%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$13.8M, Puerto Rico Police Bureau for \$4.2M, Department of Health for \$2.1M, and Department of Correction and Rehabilitation for \$1.8M.
11 Equipment Purchases	43,553	24,223	19,330	44%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$11.4M, Puerto Rico Police Bureau for \$1.7M, the Emergency and Disaster Management Bureau \$1.3M, and Department of Correction for \$1.4M.
12 Media and Advertisements	3,229	1,009	2,220	69%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$602K, Administration for Socioeconomic Development of the Family for \$374K, Department of Health for \$270K, and the General Services Administration \$220K.
13 Social Wellbeing for Puerto Rico	1,257,877	1,115,253	142,624	11%	Variance is driven by timing of disbursements in the Custody of OMB for \$101.3M, and Puerto Rico Health Insurance Administration for \$39.2M. This is partially offset by Custody of the Treasury Department for (\$8.1M).
14 Appropriations to non-governmental entities	108,338	95,602	12,736	12%	Primarily due to delayed reporting of actual results by the ADEA totaling \$15.5M, partially offset by Department of Agriculture totaling (\$3.9M).
30 PayGo	1,375,711	1,338,673	37,038	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	235,906	186,032	49,874	21%	The variance is driven by \$39.8M yet to be disbursed from the Custody of OMB to various agencies, and \$13.5M in the Police Bureau. This is partially offset by (\$10.0M) under Contributions to the Municipalities.
82 Federal Fund Matching	103,229	30,545	72,684	70%	This variance is primarily driven by \$64.4M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	4,299	4,381	(82)	-2%	Primarily driven by early disbursements in Department of Health leaving a negative variance of (\$1.2M). This is partially offset by the Institute of Forensic Science that has an available balance of \$980K.
98 Budgetary Reserve	139,551	-	139,551	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
Subtotal General Fund Expenditures	\$ 7,790,255	\$ 6,714,474	\$ 1,075,781	14%	

Non-Governmental Expenses included in the Certified Budget¹

9 Debt Service	45,310	-	45,310	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	67,965	-	67,965	100.0%	
Subtotal Non-Governmental	\$ 113,275	\$ -	\$ 113,275	100%	
Total General Fund Expenditures	\$ 7,903,530	\$ 6,714,474	\$ 1,189,056	15%	

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
 Feb FY26 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	\$ 1,497,016	\$ 1,675,506	\$ 178,490	11.9%
2 Corporate Income Taxes	3,240,287	-	3,240,287	1,732,209	1,602,137	(130,072)	-7.5%
3 Sales & Use Taxes	2,937,776	-	2,937,776	1,766,390	1,880,750	114,360	6.5%
4 Act 154 Collections	114,399	-	114,399	72,961	75,527	2,566	3.5%
5 Non-Resident Withholdings	822,509	-	822,509	571,942	814,710	242,768	42.4%
6 Alcoholic Beverages	314,650	-	314,650	210,318	170,096	(40,222)	-19.1%
7 Cigarettes	75,291	-	75,291	48,257	77,732	29,475	61.1%
8 Motor Vehicles	780,647	-	780,647	511,798	397,868	(113,930)	-22.3%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	159,466	149,964	(9,502)	-6.0%
10 Partnerships	421,665	-	421,665	221,928	180,489	(41,438)	-18.7%
11 Petroleum Products	507,108	-	507,108	342,646	318,442	(24,204)	-7.1%
12 Other Excise Taxes	65,738	-	65,738	46,506	80,529	34,023	73.2%
13 Other General Fund Revenue	842,036	-	842,036	466,202	492,598	26,396	5.7%
14 Other Tax Revenue	434,288	-	434,288	271,243	233,808	(37,434)	-13.8%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	94,420	79,701	(14,718)	-15.6%
ii. Cigarette Excise Taxes	32,858	-	32,858	21,905	8,631	(13,274)	-60.6%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	23,400	8,550	(14,850)	-63.5%
iv. FAM & Cine	164,807	-	164,807	107,251	118,724	11,474	10.7%
v. PRCCDA	30,334	-	30,334	24,267	18,201	(6,066)	-25.0%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 7,918,881	\$ 8,150,157	\$ 231,275	3%

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 YTD General Fund Expense vs. Actuals
Feb FY26 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	\$ (243,636)	\$ 3,508,644	\$ 2,339,096	\$ 2,171,356	\$ 167,740	7%
2 Facilities	490,504	(3,085)	487,419	324,946	260,425	64,520	20%
3 Purchased Services	572,820	13,137	585,957	390,638	295,644	94,994	24%
4 Donations and Subsidies	334,181	(12,763)	321,418	214,279	184,545	29,734	14%
5 Transportation	113,792	(744)	113,048	75,365	65,512	9,853	13%
6 Professional Services	575,893	7,915	583,808	389,205	258,762	130,443	34%
7 Other Operating	229,417	21,424	250,841	167,227	143,578	23,649	14%
8 Capital Expenditures	157,349	(7,550)	149,799	99,866	45,806	54,060	54%
9 Debt Service	991,017	-	991,017	453,002	453,587	(584)	0%
10 Materials and Supplies	77,444	19,961	97,405	64,937	39,540	25,396	39%
11 Equipment Purchases	41,533	23,797	65,330	43,553	24,223	19,330	44%
12 Media and Advertisements	4,706	137	4,843	3,229	1,009	2,220	69%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	1,257,877	1,115,253	142,624	11%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	108,338	95,602	12,736	12%
30 PayGo	2,063,566	-	2,063,566	1,375,711	1,338,673	37,038	3%
81 Undistributed Appropriations	289,889	21,935	311,824	235,906	186,032	49,874	21%
82 Federal Fund Matching	155,865	(1,022)	154,843	103,229	30,545	72,684	70%
89 Prior Period Debts	4,953	1,496	6,449	4,299	4,381	(82)	-2%
98 Budgetary Reserve	-	209,327	209,327	139,551	-	139,551	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 7,790,255	\$ 6,714,474	\$ 1,075,781	14%

Non-Governmental Expenses included in the Certified Budget²

9 Debt Service	67,965	-	67,965	45,310	-	45,310	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	67,965	-	67,965	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 113,275	\$ -	\$ 113,275	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 7,903,530	\$ 6,714,474	\$ 1,189,056	15%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Revenues vs. Actuals
For the month of: February-26
Period: 8

(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	\$ 2,800,576	\$ (104,200)	\$ 2,696,376	\$ 171,325	\$ 186,741	\$ 15,416	9.0%
2 Corporate Income Taxes	3,323,486	(83,199)	3,240,287	84,906	76,802	(8,104)	-9.5%
3 Sales & Use Taxes	2,907,148	30,628	2,937,776	268,900	301,743	32,843	12.2%
4 Act 154 Collections	123,620	(9,222)	114,399	7,362	10,545	3,183	43.2%
5 Non-Resident Withholdings	897,735	(75,226)	822,509	72,485	111,311	38,826	53.6%
6 Alcoholic Beverages	298,581	16,070	314,650	23,357	17,744	(5,613)	-24.0%
7 Cigarettes	68,024	7,267	75,291	4,813	8,793	3,979	82.7%
8 Motor Vehicles	757,648	22,999	780,647	58,194	42,258	(15,936)	-27.4%
9 Excises on Off-Shore Shipment Rum	205,301	14,795	220,096	4,024	3,820	(204)	-5.1%
10 Partnerships	398,323	23,342	421,665	10,910	6,708	(4,202)	-38.5%
11 Petroleum Products	506,915	193	507,108	47,511	27,132	(20,379)	-42.9%
12 Other Excise Taxes	54,924		65,738	4,810	13,030	8,220	170.9%
13 Other General Fund Revenue	881,349		842,036	43,156	40,590	(2,567)	-5.9%
14 Other Tax Revenue	434,288	-	434,288	48,838	33,673	(15,165)	-31.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	27,099	18,547	(8,552)	-31.6%
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	13,043	14,972	1,929	14.8%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
Total General Fund Revenue	\$ 13,657,919	\$ (156,555)	\$ 13,472,864	\$ 850,591	\$ 880,891	\$ 30,300	4%

Notes:

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: February-26
Period: 8

(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	\$ (243,636)	\$ 3,508,644	\$ 292,387	\$ 197,259	\$ 95,128	33%
2 Facilities	490,504	(3,085)	487,419	40,618	21,182	19,436	48%
3 Purchased Services	572,820	13,137	585,957	48,830	43,034	5,796	12%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	39,225	(12,440)	-46%
5 Transportation	113,792	(744)	113,048	9,421	11,759	(2,338)	-25%
6 Professional Services	575,893	7,915	583,808	48,651	59,810	(11,159)	-23%
7 Other Operating	229,417	21,424	250,841	20,903	24,612	(3,708)	-18%
8 Capital Expenditures	157,349	(7,550)	149,799	12,483	5,690	6,793	54%
9 Debt Service	991,017	-	991,017	50,334	50,333	0	0%
10 Materials and Supplies	77,444	19,961	97,405	8,117	3,882	4,235	52%
11 Equipment Purchases	41,533	23,797	65,330	5,444	2,645	2,800	51%
12 Media and Advertisements	4,706	137	4,843	404	181	223	55%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	157,235	123,980	33,255	21%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	13,542	16,245	(2,703)	-20%
30 PayGo	2,063,566	-	2,063,566	171,964	163,974	7,990	5%
81 Undistributed Appropriations	289,889	21,935	311,824	29,488	9,459	20,030	68%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	520	12,384	96%
89 Prior Period Debts	4,953	1,496	6,449	537	39	499	93%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 967,490	\$ 773,826	\$ 193,664	20%
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	\$ 981,650	\$ 773,826	\$ 207,823	21%

Notes :

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

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

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

(figures in \$000s)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Total Revenue¹</u>	<u>Over / (Under) Performance</u>
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	837	510	(326)
18 Planning Board	-	-	119	119
21 Emergency and Disaster Management Bureau	347	231	-	(231)
23 Puerto Rico Department of State	5,039	3,359	4,305	945
24 Puerto Rico Department of Treasury	818,835	545,890	523,610	(22,280)
30 Human Resources Management & Transformation	1,716	1,144	1,843	699
31 General Services Administration	39,155	26,103	18,022	(8,082)
38 Puerto Rico Department of Justice	6,832	4,555	7,703	3,148
40 Puerto Rico Police Bureau	18,899	12,599	4,893	(7,706)
42 Puerto Rico Fire Department Bureau	15,460	10,307	2,867	(7,439)
45 Department of Public Safety	227	151	5	(146)
49 Department of Transportation and Public Works	191,089	127,393	73,409	(53,984)
50 Department of Natural and Environmental Resources	47,246	31,497	33,255	1,758
55 Puerto Rico Department of Agriculture	3,558	2,372	6,504	4,132
67 Puerto Rico Department of Labor and Human Resources	314,572	209,715	151,326	(58,388)
68 Puerto Rico Labor Relations Board	487	325	465	140
69 Puerto Rico Department of Consumer Affairs	2,315	1,543	1,402	(141)
71 Department of Health	181,482	120,988	97,392	(23,596)
78 Department of Housing	27,929	18,619	7,277	(11,343)
81 Department of Education	10,039	6,693	2,540	(4,153)
87 Department of Recreation and Sports	22,347	14,898	10,869	(4,029)
95 Mental Health and Drug Addiction Services Administration	6,659	4,439	3,192	(1,247)
126 Vocational Rehabilitation Administration	851	567	18	(549)
137 Department of Correction and Rehabilitation	23,925	15,950	5,732	(10,218)
155 State Historic Preservation Office of Puerto Rico	1,207	805	540	(264)
221 Medical Emergency Bureau	8,415	5,610	5,815	205
281 Office of the Election Comptroller	-	-	52	52
Total - Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 1,166,591	\$ 963,938	\$ (202,653)
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 392,688	\$ 677,578	\$ 284,890
79 Automobile Accidents Compensation Administration	97,897	65,264	59,245	(6,020)
90 Medical Services Administration of Puerto Rico	145,742	97,161	93,815	(3,347)
119 Department of Economic Development & Commerce	77,039	51,359	74,963	23,604
162 Public Building Authority	151,067	100,711	78,894	(21,817)
168 Puerto Rico Ports Authority	145,455	96,970	72,994	(23,976)
180 Tourism Company	152,211	101,474	117,725	16,251
187 Puerto Rico Health Insurance Administration	291,559	194,373	482,562	288,189
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	62,316	58,567	(3,749)
235 Puerto Rico Housing Finance Corporation	97,997	65,331	17,662	(47,669)
277 Agricultural Enterprises Development Administration	87,077	58,051	52,009	(6,042)
285 Puerto Rico Integrated Transit Authority	40,178	26,785	41,775	14,990
295 Fiscal Agency & Financial Advisory Authority	8,730	5,820	4,082	(1,738)
303 Convention Center of District Authority	71,087	47,391	101,919	54,527
Total - Core Component Units	\$ 2,048,545	\$ 1,365,696	\$ 1,933,788	\$ 568,092

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund
 By Agency
 Feb FY26 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	\$ 1,403	\$ 4,732	\$ 3,329
22 Office of The Commissioner of Insurance	11,933	7,955	4,793	(3,162)
75 Office of the Financial Institutions Commissioner	15,069	10,046	42,330	32,284
82 Institute of Puerto Rican Culture	1,353	902	1,340	438
105 Industrial Commission	23,356	15,571	23,356	7,785
109 Puerto Rico School of Plastic Arts	2,434	1,623	2,081	458
121 Government Board of the 911 Service	25,723	17,149	16,480	(669)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	5,513	5,315	(198)
161 Puerto Rico Infrastructure Financing Authority	1,346	897	18	(879)
165 Land Authority of Puerto Rico	12,240	8,160	6,798	(1,362)
167 Integral Development of the "Península de Cantera"	257	171	-	(171)
177 Land Administration of Puerto Rico	14,597	9,731	12,127	2,395
186 Culebra Conservation and Development Authority	319	213	557	345
189 Institute of Forensic Science	523	349	-	(349)
191 Musical Arts Corporation	4,519	3,013	1,388	(1,625)
192 Fine Arts Center Corporation	2,968	1,979	2,200	221
195 Economic Development Bank of PR	14,999	9,999	3,427	(6,572)
196 Puerto Rico Public Broadcasting Corporation	142	95	6,006	5,911
198 Agricultural Insurance Corporation	3,416	2,277	-	(2,277)
215 Puerto Rico Conservatory of Music Corporation	4,565	3,043	2,216	(827)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	9,275	6,514	(2,761)
265 Roosevelt Roads	1,920	1,280	702	(578)
271 Puerto Rico Technology and Innovation Services	9,897	6,598	2,178	(4,420)
286 Authority of the Port of Ponce	2,215	1,477	3,732	2,255
288 University of Puerto Rico Comprehensive Cancer Center	58,938	39,292	34,045	(5,247)
293 Center for Diabetes Research, Education, and Medical Services	289	193	-	(193)
298 Public Service Regulatory Board	32,099	21,399	28,487	7,088
310 Municipal Finance Corporation	404,665	269,777	132,419	(137,358)
311 Puerto Rico Gaming Commission	486,042	324,028	271,536	(52,492)
312 Retirement Board of the Government of Puerto Rico	3,397	2,265	650	(1,615)
Total - Secondary Component Units	\$ 1,163,507	\$ 775,672	\$ 615,427	\$ (160,245)
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	675,615	450,410	802,998	352,587
Total - OMB and Hacienda Custodies	\$ 675,615	\$ 450,410	\$ 803,370	\$ 352,960
Out of Scope Entities				
10 The General Court of Justice	18,575	12,383	9,987	(2,396)
106 Public Housing Administration	16,598	11,065	-	(11,065)
176 University of Puerto Rico	-	-	42	42
208 Contributions to the Municipalities	-	-	-	-
209 Contributions to Political Parties	-	-	53	53
Total - Out of Scope Entities	\$ 35,173	\$ 23,449	\$ 10,082	\$ (13,367)
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 1,166,591	\$ 963,938	\$ (202,653)
Core Component Units	2,048,545	1,365,696	1,933,788	568,092
Secondary Component Units	1,163,507	775,672	615,427	(160,245)
OMB and Hacienda Custodies	675,615	450,410	803,370	352,960
Out of Scope Entities	35,173	23,449	10,082	(13,367)
Total	\$ 5,672,727	\$ 3,781,818	\$ 4,326,605	\$ 544,787

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

Feb FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,509,435	\$ (242,208)	\$ 4,267,227	\$ 2,590,052	\$ 1,677,175
2 Facilities	588,368	29,009	617,377	316,976	300,401
3 Purchased Services	1,042,985	41,286	1,084,271	527,218	557,053
4 Donations and Subsidies	363,821	(12,953)	350,868	195,647	155,221
5 Transportation	130,920	(792)	130,128	71,330	58,798
6 Professional Services	868,123	12,882	881,005	360,475	520,530
7 Other Operating	449,676	25,697	475,373	304,663	170,711
8 Capital Expenditures	157,349	56,767	214,116	45,806	168,309
9 Debt Service	991,017	-	991,017	453,587	537,430
10 Materials and Supplies	215,585	19,772	235,357	108,588	126,769
11 Equipment Purchases	91,606	23,911	115,517	30,614	84,903
12 Media and Advertisements	35,924	352	36,276	14,802	21,475
13 Social Wellbeing for Puerto Rico	2,967,322	7,172	2,974,494	1,599,767	1,374,728
14 Appropriations to non-governmental entities	1,770,724	(23,975)	1,746,749	349,071	1,397,679
30 PayGo	2,599,677	(1,989)	2,597,688	1,660,807	936,881
81 Undistributed Appropriations	1,398,531	98,884	1,497,415	805,556	691,860
82 Federal Fund Matching	162,701	(1,022)	161,679	30,711	130,969
89 Prior Period Debts	10,448	1,794	12,242	6,171	6,071
98 Budgetary Reserve	-	209,327	209,327	-	209,327
Subtotal Expenditures	\$ 18,354,212	\$ 243,917	\$ 18,598,129	\$ 9,471,840	\$ 9,126,289

Non-Governmental Expenses included in the Certified Budget³

9 Debt Service	67,965	-	67,965	-	67,965
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures	\$ 18,524,125	\$ 243,917	\$ 18,768,042	\$ 9,471,840	\$ 9,296,202

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 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: February-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,184)	\$ 355,602	\$ 246,630	\$ 108,972
2	Facilities	49,031	2,417	51,448	31,827	19,621
3	Purchased Services	86,915	3,440	90,356	67,789	22,567
4	Donations and Subsidies	30,318	(1,079)	29,239	39,971	(10,732)
5	Transportation	10,910	(66)	10,844	13,033	(2,189)
6	Professional Services	72,344	1,074	73,417	76,241	(2,824)
7	Other Operating	37,473	2,141	39,614	49,895	(10,281)
8	Capital Expenditures	13,112	4,731	17,843	5,690	12,153
9	Debt Service	50,334	-	50,334	50,333	0
10	Materials and Supplies	17,965	1,648	19,613	15,527	4,086
11	Equipment Purchases	7,634	1,993	9,626	3,297	6,330
12	Media and Advertisements	2,994	29	3,023	4,384	(1,361)
13	Social Wellbeing for Puerto Rico	247,277	598	247,875	145,671	102,203
14	Appropriations to non-governmental entities	66,682	(1,998)	64,684	74,675	(9,991)
30	PayGo	216,640	(166)	216,474	203,506	12,968
81	Undistributed Appropriations	116,544	11,743	128,288	52,667	75,621
82	Federal Fund Matching	13,558	(85)	13,473	549	12,925
89	Prior Period Debts	871	150	1,020	553	467
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	Subtotal Expenditures	\$ 1,416,388	\$ 23,829	\$ 1,440,217	\$ 1,082,238	\$ 357,979

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	\$ 23,829	\$ 1,454,377	\$ 1,082,238	\$ 372,139

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
Feb FY26 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	\$ 11,315	\$ 8,475
16 Office of Management and Budget	27,651	8,024	35,675	12,869	22,806
18 Planning Board	-	21,243	21,243	9,191	12,052
21 Emergency and Disaster Management Bureau	8,545	-	8,545	3,054	5,491
23 Puerto Rico Department of State	21,747	(1,102)	20,645	11,779	8,867
24 Puerto Rico Department of Treasury	1,034,237	2,715	1,036,952	618,298	418,654
28 State Elections Commission	32,400	(33)	32,367	17,844	14,523
30 Human Resources Management & Transformation	12,060	5,558	17,618	12,235	5,384
31 General Services Administration	30,363	35,076	65,439	15,315	50,124
34 Commission of Investigation, Processing and Appeals	526	0	526	325	201
37 Civil Rights Commission	856	-	856	394	462
38 Puerto Rico Department of Justice	166,748	1,797	168,545	100,133	68,412
40 Puerto Rico Police Bureau	879,837	13,591	893,428	520,685	372,743
41 Special Investigations Bureau	6,061	-	6,061	3,737	2,324
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	61,308	41,281
43 Puerto Rico National Guard	20,916	(22)	20,894	14,128	6,766
45 Shared Services within Department of Public Safety	276,756	369	277,125	183,960	93,165
49 Department of Transportation and Public Works	202,976	55,857	258,833	77,924	180,909
50 Department of Natural and Environmental Resources	169,715	12,578	182,293	79,429	102,864
55 Puerto Rico Department of Agriculture	42,469	113	42,582	27,960	14,622
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,580	1,440
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,646	1,356
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	156,747	202,578
68 Puerto Rico Labor Relations Board	1,558	-	1,558	873	685
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	9,509	7,355
71 Department of Health	713,244	19,141	732,385	379,380	353,006
78 Department of Housing	55,106	(0)	55,106	26,261	28,845
81 Department of Education	3,054,423	19,479	3,073,902	1,759,293	1,314,609
87 Department of Recreation and Sports	59,691	72	59,763	23,320	36,442
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	90,241	67,084
96 Office of the Women's Advocate	5,341	-	5,341	2,874	2,467
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,722	2,733
122 Secretariat of the Department of the Family	51,562	211	51,773	35,230	16,543
123 Family and Children Administration	236,201	9,560	245,761	173,821	71,940
124 Child Support Administration (ASUME)	17,837	164	18,001	10,151	7,850
126 Vocational Rehabilitation Administration	29,671	408	30,079	19,441	10,637
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	58,224	47,264
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	266,417	200,990
139 Parole Board	3,419	(43)	3,376	1,851	1,525
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	381	883
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,402	2,421
153 Office for People with Disabilities	4,057	-	4,057	1,369	2,688
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	2,870	2,260
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	22,990	18,177
231 Office for the Patient's Advocate	2,089	15	2,104	1,172	932
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	10,923	18,137
279 Public Service Appeals Commission	2,819	22	2,841	1,762	1,079
281 Office of the Election Comptroller	2,923	687	3,610	2,090	1,520
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 226,977	\$ 8,699,994	\$ 4,846,421	\$ 3,853,573

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

Feb FY26 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	\$ 313,382	\$ 275,650
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	49,382	48,515
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	154,946	93,927
119 Department of Economic Development & Commerce	99,121	982	100,103	40,821	59,282
162 Public Building Authority	156,114	(0)	156,114	90,811	65,303
168 Puerto Rico Ports Authority	84,265	61,190	145,455	53,952	91,504
180 Tourism Company	152,211	-	152,211	111,368	40,843
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	716,588	409,485
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	60,570	38,904
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	11,636	94,687
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	88,878	71,430
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	78,219	46,274
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	13,887	34,187
303 Convention Center of District Authority	58,477	13,828	72,305	77,975	(5,670)
Total - Core Component Units	\$ 3,146,077	\$ 80,658	\$ 3,226,735	\$ 1,862,415	\$ 1,364,320

	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	\$ 1,093	\$ 1,011
22 Office of The Commissioner of Insurance	11,933	-	11,933	5,290	6,643
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,553	1,680
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	6,192	8,877
82 Institute of Puerto Rican Culture	20,951	80	21,031	9,408	11,622
105 Industrial Commission	23,356	-	23,356	12,762	10,594
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	3,135	2,882
121 Government Board of the 911 Service	22,597	3,126	25,723	7,671	18,052
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	3,292	4,978
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	1,663	2,183
165 Land Authority of Puerto Rico	12,195	45	12,240	10,991	1,249
167 Integral Development of the "Península de Cantera"	859	(0)	859	387	472
177 Land Administration of Puerto Rico	9,987	4,610	14,597	4,212	10,385
186 Culebra Conservation and Development Authority	583	-	583	585	(2)
189 Institute of Forensic Science	25,062	885	25,947	15,361	10,586
191 Musical Arts Corporation	10,522	2,570	13,092	7,271	5,821
192 Fine Arts Center Corporation	7,030	90	7,120	4,132	2,988
195 Economic Development Bank of PR	14,999	-	14,999	5,932	9,067
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	5,996	(2,791)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,268	1,148
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	7,506	6,074
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,071	9,841
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	589	512
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	1,859	2,470
265 Roosevelt Roads	1,920	1,148	3,068	1,291	1,777
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	64,096	49,224
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	5,016	23,574
286 Authority of the Port of Ponce	2,906	0	2,906	3,391	(485)
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	50,140	42,616
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	720	1,486
298 Public Service Regulatory Board	40,271	(550)	39,721	15,355	24,366
310 Municipal Finance Corporation	404,665	-	404,665	131,113	273,552
311 Puerto Rico Gaming Commission	451,915	36,319	488,234	248,213	240,021
312 Retirement Board of the Government of Puerto Rico	59,846	17,462	77,308	35,835	41,473
329 Office of Socioeconomic Development	5,747	-	5,747	2,269	3,478
Total - Secondary Component Units	\$ 1,425,750	\$ 82,333	\$ 1,508,083	\$ 680,661	\$ 827,423

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
Feb FY26 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	\$ (296,546)	\$ 527,695	\$ -	\$ 527,695
25 Custody of the Department of the Treasury	3,245,441	92,557	3,337,998	1,103,669	2,234,329
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (203,988)	\$ 3,865,694	\$ 1,103,669	\$ 2,762,024

	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	\$ 36,254	\$ 20,154
10 The General Court of Justice	430,232	3,300	433,532	287,865	145,667
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	96,758	41,085
106 Public Housing Administration	22,462	0	22,462	17,952	4,510
176 University of Puerto Rico	560,898	-	560,898	355,235	205,663
193 Office of Government Ethics	10,149	(2)	10,147	6,367	3,781
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,267	1,321
208 Contributions to the Municipalities	51,840	54,000	105,840	86,489	19,351
220 Correctional Health	55,039	(0)	55,039	37,697	17,342
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,837	1,063
272 Office of the Inspector General	19,556	-	19,556	12,381	7,175
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	37,571	21,752
Total - Out of Scope Entities	\$ 1,409,599	\$ 57,937	\$ 1,467,536	\$ 978,674	\$ 488,862

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 226,977	\$ 8,699,994	\$ 4,846,421	\$ 3,853,573
Core Component Units	3,146,077	80,658	3,226,735	1,862,415	1,364,320
Secondary Component Units	1,425,750	82,333	1,508,083	680,661	827,422
OMB and Hacienda Custodies	4,069,682	(203,988)	3,865,694	1,103,669	2,762,024
Out of Scope Entities	1,409,599	57,937	1,467,536	978,674	488,862
Total	\$ 18,524,125	\$ 243,917	\$ 18,768,042	\$ 9,471,840	\$ 9,296,202

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 Budget vs. YTD Actuals Results for General Fund
By Agency¹
Feb FY26 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	\$ 11,315	\$ 8,475
16 Office of Management and Budget	26,396	8,024	34,420	12,801	21,618
18 Planning Board	-	21,243	21,243	9,191	12,052
21 Emergency and Disaster Management Bureau	8,198	-	8,198	3,054	5,144
23 Puerto Rico Department of State	16,957	(1,350)	15,607	9,717	5,889
24 Puerto Rico Department of Treasury	215,402	2,715	218,117	119,151	98,966
28 State Elections Commission	32,400	(33)	32,367	17,844	14,523
30 Human Resources Management & Transformation	10,344	5,558	15,902	11,816	4,086
31 General Services Administration	24,708	1,576	26,284	10,154	16,130
34 Commission of Investigation, Processing and Appeals	526	0	526	325	201
37 Civil Rights Commission	856	-	856	394	462
38 Puerto Rico Department of Justice	159,916	1,797	161,713	98,696	63,017
40 Puerto Rico Police Bureau	860,938	13,591	874,529	519,836	354,693
41 Special Investigations Bureau	6,061	-	6,061	3,737	2,324
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	61,203	25,926
43 Puerto Rico National Guard	20,916	(22)	20,894	14,128	6,766
45 Shared Services within Department of Public Safety	276,529	369	276,898	183,960	92,938
49 Department of Transportation and Public Works	67,492	251	67,743	34,281	33,462
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	76,063	58,985
55 Puerto Rico Department of Agriculture	38,911	113	39,024	27,136	11,888
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,580	1,440
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,646	1,356
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	32,390	12,363
68 Puerto Rico Labor Relations Board	1,071	-	1,071	696	375
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	8,545	6,004
71 Department of Health	531,762	19,141	550,903	319,696	231,207
78 Department of Housing	27,177	(0)	27,177	19,298	7,879
81 Department of Education	3,044,384	19,479	3,063,863	1,758,894	1,304,969
87 Department of Recreation and Sports	37,344	72	37,416	22,633	14,783
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	88,700	61,966
96 Office of the Women's Advocate	5,341	-	5,341	2,874	2,467
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,722	2,733
122 Secretariat of the Department of the Family	51,562	211	51,773	35,230	16,543
123 Family and Children Administration	236,201	9,560	245,761	173,821	71,940
124 Child Support Administration (ASUME)	17,837	164	18,001	10,151	7,850
126 Vocational Rehabilitation Administration	28,820	408	29,228	19,441	9,786
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	58,224	47,264
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	265,041	178,441
139 Parole Board	3,419	(43)	3,376	1,851	1,525
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	381	883
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,402	2,421
153 Office for People with Disabilities	4,057	-	4,057	1,369	2,688
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	2,524	1,400
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	19,320	13,431
231 Office for the Patient's Advocate	2,089	15	2,104	1,172	932
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	10,923	18,137
279 Public Service Appeals Commission	2,819	22	2,841	1,762	1,079
281 Office of the Election Comptroller	2,923	687	3,610	2,090	1,520
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 137,403	\$ 6,950,108	\$ 4,089,179	\$ 2,860,929

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Feb FY26 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	57,408	45,723
119 Department of Economic Development & Commerce	45,487	(22,423)	23,064	14,201	8,862
162 Public Building Authority	5,047	(0)	5,047	-	5,047
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	509,318	325,196
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	2,101	6,225
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	25,481	47,750
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	52,630	31,685
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	13,730	25,614
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (16,357)	\$ 1,178,190	\$ 674,869	\$ 503,321

	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	1,553	1,680
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	80	19,678	8,978	10,699
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	1,889	1,694
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	1,366	1,134
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	275	327
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	162	102
189 Institute of Forensic Science	24,539	885	25,424	15,361	10,063
191 Musical Arts Corporation	8,506	67	8,573	5,741	2,832
192 Fine Arts Center Corporation	4,262	(110)	4,152	2,866	1,286
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	1,921	1,142
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	5,354	3,661
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	589	512
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,859	2,470
265 Roosevelt Roads	-	1,148	1,148	691	457
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	64,096	39,327
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	5,016	23,574
286 Authority of the Port of Ponce	691	0	691	366	325
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	18,693	15,125
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	495	1,422
298 Public Service Regulatory Board	8,172	(550)	7,622	5,083	2,539
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	1,190	1,002
312 Retirement Board of the Government of Puerto Rico	56,449	17,462	73,911	35,835	38,076
329 Office of Socioeconomic Development	5,747	-	5,747	2,269	3,478
Total - Secondary Component Units	\$ 309,317	\$ 35,259	\$ 344,576	\$ 181,650	\$ 162,926

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
 By Agency¹
 Feb FY26 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	\$ (296,546)	\$ 527,695	\$ -	\$ 527,695
25 Custody of the Department of the Treasury	2,580,079	82,304	2,662,383	815,417	1,846,966
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (214,241)	\$ 3,190,079	\$ 815,417	\$ 2,374,661

	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	\$ 36,254	\$ 20,154
10 The General Court of Justice	411,657	3,300	414,957	277,972	136,985
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	96,758	41,085
106 Public Housing Administration	5,864	0	5,864	2,531	3,333
176 University of Puerto Rico	560,898	-	560,898	355,235	205,663
193 Office of Government Ethics	10,149	(2)	10,147	6,367	3,781
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,267	1,321
208 Contributions to the Municipalities	51,840	54,000	105,840	86,489	19,351
220 Correctional Health	55,039	(0)	55,039	37,697	17,342
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,837	1,063
272 Office of the Inspector General	19,556	-	19,556	12,381	7,175
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	37,571	21,752
Total - Out of Scope Entities	\$ 1,374,426	\$ 57,937	\$ 1,432,363	\$ 953,359	\$ 479,004

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 137,403	\$ 6,950,108	\$ 4,089,179	\$ 2,860,929
Core Component Units	1,194,547	(16,357)	1,178,190	674,869	503,321
Secondary Component Units	309,317	35,259	344,576	181,650	162,926
OMB and Hacienda Custodies	3,404,320	(214,241)	3,190,079	815,417	2,374,661
Out of Scope Entities	1,374,426	57,937	1,432,363	953,359	479,004
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 6,714,474	\$ 6,380,841

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
 Feb FY26 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	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	67	1,188
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	2,061	2,977
24 Puerto Rico Department of Treasury	818,835	-	818,835	499,147	319,688
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	418	1,298
31 General Services Administration	5,655	33,500	39,155	5,161	33,994
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	1,437	5,395
40 Puerto Rico Police Bureau	18,899	-	18,899	849	18,050
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	105	15,355
43 Puerto Rico National Guard	-	-	-	-	-
45 Shared Services within Department of Public Safety	227	-	227	-	227
49 Department of Transportation and Public Works	135,484	55,605	191,089	43,643	147,447
50 Department of Natural and Environmental Resources	47,246	-	47,246	3,367	43,879
55 Puerto Rico Department of Agriculture	3,558	-	3,558	824	2,734
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	124,357	190,215
68 Puerto Rico Labor Relations Board	487	-	487	177	310
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	964	1,351
71 Department of Health	181,482	-	181,482	59,684	121,798
78 Department of Housing	27,929	-	27,929	6,963	20,966
81 Department of Education	10,039	-	10,039	399	9,640
87 Department of Recreation and Sports	22,347	-	22,347	688	21,659
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	1,541	5,118
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	1,376	22,549
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	347	860
221 Medical Emergency Corps Bureau	8,415	-	8,415	3,670	4,745
231 Office for the Patient's Advocate	-	-	-	-	-
241 Administration for Integral Development of Childhood	-	-	-	-	-
266 Office of Public Safety Affairs	-	-	-	-	-
279 Public Service Appeals Commission	-	-	-	-	-
281 Office of the Election Comptroller	-	-	-	-	-
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 89,574	\$ 1,749,886	\$ 757,242	\$ 992,644

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund
 By Agency¹
 Feb FY26 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	\$ 313,382	\$ 275,650
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	49,382	48,515
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	97,538	48,204
119 Department of Economic Development & Commerce	53,634	23,405	77,039	26,619	50,420
162 Public Building Authority	151,067	-	151,067	90,811	60,256
168 Puerto Rico Ports Authority	84,265	61,190	145,455	53,952	91,504
180 Tourism Company	152,211	-	152,211	111,368	40,843
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	207,270	84,289
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	60,570	32,904
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	9,535	88,462
277 Agricultural Enterprises Development Administration	87,077	-	87,077	63,397	23,680
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	25,589	14,589
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	157	8,573
303 Convention Center of District Authority	58,477	12,610	71,087	77,975	(6,888)
Total - Core Component Units	\$ 1,951,530	\$ 97,015	\$ 2,048,545	\$ 1,187,545	\$ 860,999

	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	\$ 1,093	\$ 1,011
22 Office of The Commissioner of Insurance	11,933	-	11,933	5,290	6,643
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	6,192	8,877
82 Institute of Puerto Rican Culture	1,353	-	1,353	430	923
105 Industrial Commission	23,356	-	23,356	12,762	10,594
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,246	1,188
121 Government Board of the 911 Service	22,597	3,126	25,723	7,671	18,052
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	3,292	4,978
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	297	1,049
165 Land Authority of Puerto Rico	12,195	45	12,240	10,991	1,249
167 Integral Development of the "Península de Cantera"	257	-	257	112	145
177 Land Administration of Puerto Rico	9,987	4,610	14,597	4,212	10,385
186 Culebra Conservation and Development Authority	319	-	319	423	(104)
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	1,530	2,989
192 Fine Arts Center Corporation	2,768	200	2,968	1,266	1,702
195 Economic Development Bank of PR	14,999	-	14,999	5,932	9,067
196 Puerto Rico Public Broadcasting Corporation	142	-	142	4,075	(3,933)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,268	1,148
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	2,152	2,413
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,071	9,841
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	600	1,320
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	-	9,897
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	3,025	(810)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	31,447	27,491
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	225	64
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	10,272	21,827
310 Municipal Finance Corporation	404,665	-	404,665	131,113	273,552
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	247,023	239,019
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	\$ 47,074	\$ 1,163,507	\$ 499,011	\$ 664,496

Puerto Rico Department of Treasury

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

By Agency¹

Feb FY26 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	10,253	675,615	288,252	387,363
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 10,253	\$ 675,615	\$ 288,252	\$ 387,363

	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	9,894	8,681
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	16,598	-	16,598	15,421	1,177
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	\$ 25,315	\$ 9,858

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Recap					
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 89,574	\$ 1,749,886	\$ 757,242	\$ 992,644
Core Component Units	1,951,530	97,015	2,048,545	1,187,545	860,999
Secondary Component Units	1,116,433	47,074	1,163,507	499,011	664,496
OMB and Hacienda Custodies	665,362	10,253	675,615	288,252	387,363
Out of Scope Entities	35,173	-	35,173	25,315	9,858
Total	\$ 5,428,810	\$ 243,917	\$ 5,672,727	\$ 2,757,366	\$ 2,915,361

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
 Feb FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 13,193	\$ -	\$ 13,193	\$ 11,315	\$ 1,878	14%
16 Office of Management and Budget	18,434	5,349	23,783	12,869	10,915	46%
18 Planning Board	-	14,162	14,162	9,191	4,971	35%
21 Emergency and Disaster Management Bureau	5,697	-	5,697	3,054	2,642	46%
23 Puerto Rico Department of State	14,498	(734)	13,764	11,779	1,985	14%
24 Puerto Rico Department of Treasury	689,491	1,810	691,301	618,298	73,004	11%
28 State Elections Commission	21,600	(22)	21,578	17,844	3,734	17%
30 Human Resources Management & Transformation	8,040	3,705	11,745	12,235	(489)	-4%
31 General Services Administration	20,242	23,384	43,626	15,315	28,311	65%
34 Commission of Investigation, Processing and Appeals	351	0	351	325	26	7%
37 Civil Rights Commission	571	-	571	394	177	31%
38 Puerto Rico Department of Justice	111,165	1,198	112,363	100,133	12,231	11%
40 Puerto Rico Police Bureau	586,558	9,061	595,619	520,685	74,934	13%
41 Special Investigations Bureau	4,041	-	4,041	3,737	304	8%
42 Puerto Rico Fire Department Bureau	68,393	-	68,393	61,308	7,085	10%
43 Puerto Rico National Guard	13,944	(15)	13,929	14,128	(199)	-1%
45 Department of Public Safety	184,504	246	184,750	183,960	790	0%
49 Department of Transportation and Public Works	135,317	37,238	172,555	77,924	94,631	55%
50 Department of Natural and Environmental Resources	108,425	8,386	116,811	79,429	37,382	32%
55 Puerto Rico Department of Agriculture	28,313	75	28,388	27,960	428	2%
60 Office of the Citizen's Ombudsman	2,671	9	2,680	2,580	100	4%
62 Cooperative Development Commission of Puerto Rico	2,001	0	2,001	1,646	355	18%
67 Puerto Rico Department of Labor and Human Resources	239,590	(40)	239,550	156,747	82,803	35%
68 Puerto Rico Labor Relations Board	1,039	-	1,039	873	166	16%
69 Puerto Rico Department of Consumer Affairs	11,075	168	11,242	9,509	1,734	15%
71 Department of Health	475,496	12,761	488,257	379,380	108,877	22%
78 Department of Housing	36,737	(0)	36,737	26,261	10,477	29%
81 Department of Education	2,036,282	12,986	2,049,268	1,759,293	289,975	14%
87 Department of Recreation and Sports	39,794	48	39,842	23,320	16,521	41%
95 Mental Health and Drug Addiction Services Administration	105,087	(204)	104,883	90,241	14,642	14%
96 Office of the Women's Advocate	3,561	-	3,561	2,874	686	19%
120 Veteran's Advocate Office of Puerto Rico	2,970	(0)	2,970	1,722	1,248	42%
122 Secretariat of the Department of the Family	34,375	141	34,515	35,230	(714)	-2%
123 Family and Children Administration	157,467	6,374	163,841	173,821	(9,980)	-6%
124 Child Support Administration (ASUME)	11,891	110	12,001	10,151	1,850	15%
126 Vocational Rehabilitation Administration	19,781	272	20,052	19,441	611	3%
127 Administration for Socioeconomic Development of the Family	70,361	(35)	70,325	58,224	12,101	17%
137 Department of Correction and Rehabilitation	309,365	2,240	311,605	266,417	45,188	15%
139 Parole Board	2,279	(29)	2,251	1,851	400	18%
143 Office of Protection and Defense for People with Disabilities	843	(0)	843	381	461	55%
152 Elderly and Retired People Advocate Office	2,539	10	2,549	1,402	1,147	45%
153 Office for People with Disabilities	2,705	-	2,705	1,369	1,336	49%
155 State Historic Preservation Office of Puerto Rico	3,047	374	3,420	2,870	550	16%
221 Medical Emergency Corps Bureau	25,635	1,810	27,444	22,990	4,455	16%
231 Office for the Patient's Advocate	1,393	10	1,403	1,172	231	16%
241 Administration for Integral Development of Childhood	9,373	10,000	19,373	10,923	8,451	44%
279 Public Service Appeals Commission	1,879	15	1,894	1,762	132	7%
281 Office of the Election Comptroller	1,949	458	2,407	2,090	317	13%
Total - Entities Operating in PRIFAS 7.5	\$ 5,643,960	\$ 151,318	\$ 5,795,278	\$ 4,846,421	\$ 948,857	16%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
Feb FY26 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	\$ 392,688	\$ -	\$ 392,688	\$ 313,382	\$ 79,306	20%
79 Automobile Accidents Compensation Administration	65,391	(127)	65,264	49,382	15,882	24%
90 Medical Services Administration of Puerto Rico	163,221	2,695	165,916	154,946	10,969	7%
119 Department of Economic Development & Commerce	66,081	654	66,735	40,821	25,915	39%
162 Public Building Authority	104,076	(0)	104,076	90,811	13,265	13%
168 Puerto Rico Ports Authority	56,177	40,794	96,970	53,952	43,019	44%
180 Tourism Company	101,474	-	101,474	111,368	(9,894)	-10%
187 Puerto Rico Health Insurance Administration	750,715	-	750,715	716,588	34,127	5%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	66,316	-	66,316	60,570	5,746	9%
235 Puerto Rico Housing Finance Corporation	70,882	-	70,882	11,636	59,246	84%
277 Agricultural Enterprises Development Administration	107,073	(201)	106,872	88,878	17,994	17%
285 Puerto Rico Integrated Transit Authority	82,737	258	82,995	78,219	4,776	6%
295 Fiscal Agency & Financial Advisory Authority	31,570	479	32,049	13,887	18,162	57%
303 Convention Center of District Authority	38,985	9,219	48,203	77,975	(29,772)	-62%
Total - Core Component Units	\$ 2,097,385	\$ 53,772	\$ 2,151,157	\$ 1,862,415	\$ 288,742	13%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,276	\$ 127	\$ 1,403	\$ 1,093	\$ 310	22%
22 Office of The Commissioner of Insurance	7,955	-	7,955	5,290	2,665	33%
29 Puerto Rico Federal Affairs Administration	2,148	7	2,155	1,553	602	28%
75 Office of the Financial Institutions Commissioner	10,046	-	10,046	6,192	3,854	38%
82 Institute of Puerto Rican Culture	13,967	53	14,020	9,408	4,612	33%
105 Industrial Commission	15,571	-	15,571	12,762	2,809	18%
109 Puerto Rico School of Plastic Arts	3,561	451	4,011	3,135	876	22%
121 Government Board of the 911 Service	15,065	2,084	17,149	7,671	9,478	55%
138 Institutional Trust of the National Guard of Puerto Rico	5,513	-	5,513	3,292	2,221	40%
161 Puerto Rico Infrastructure Financing Authority	2,501	64	2,564	1,663	901	35%
165 Land Authority of Puerto Rico	8,130	30	8,160	10,991	(2,831)	-35%
167 Integral Development of the "Península de Cantera"	573	(0)	573	387	186	32%
177 Land Administration of Puerto Rico	6,658	3,073	9,731	4,212	5,519	57%
186 Culebra Conservation and Development Authority	389	-	389	585	(197)	-51%
189 Institute of Forensic Science	16,708	590	17,298	15,361	1,937	11%
191 Musical Arts Corporation	7,015	1,713	8,728	7,271	1,457	17%
192 Fine Arts Center Corporation	4,687	60	4,747	4,132	615	13%
195 Economic Development Bank of PR	9,999	-	9,999	5,932	4,067	41%
196 Puerto Rico Public Broadcasting Corporation	95	2,042	2,137	5,996	(3,859)	-181%
198 Agricultural Insurance Corporation	2,277	-	2,277	2,268	9	0%
215 Puerto Rico Conservatory of Music Corporation	9,001	53	9,053	7,506	1,548	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,275	-	9,275	4,071	5,204	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	734	-	734	589	145	20%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,405	481	2,886	1,859	1,027	36%
265 Roosevelt Roads	1,280	765	2,045	1,291	754	37%
271 Puerto Rico Technology and Innovation Services	75,547	0	75,547	64,096	11,450	15%
276 Puerto Rico Public Private Partnership Authority	19,102	(42)	19,060	5,016	14,044	74%
286 Authority of the Port of Ponce	1,937	0	1,937	3,391	(1,453)	-75%
288 University of Puerto Rico Comprehensive Cancer Center	54,439	7,398	61,837	50,140	11,697	19%
293 Center for Diabetes Research, Education, and Medical Services	1,018	452	1,470	720	750	51%
298 Public Service Regulatory Board	26,847	(367)	26,481	15,355	11,126	42%
310 Municipal Finance Corporation	269,777	-	269,777	131,113	138,664	51%
311 Puerto Rico Gaming Commission	301,277	24,213	325,489	248,213	77,276	24%
312 Retirement Board of the Government of Puerto Rico	39,897	11,641	51,539	35,835	15,704	30%
329 Office of Socioeconomic Development	3,831	-	3,831	2,269	1,563	41%
Total - Secondary Component Units	\$ 950,500	\$ 54,889	\$ 1,005,389	\$ 680,661	\$ 324,728	32%

Puerto Rico Department of Treasury

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

By Agency¹

Feb FY26 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	\$ 549,494	\$ (197,697)	\$ 351,797	\$ -	\$ 351,797	100%
25 Custody of the Department of the Treasury	1,235,396	61,705	1,297,101	1,103,669	193,432	15%
Total - OMB and Hacienda Custodies	\$ 1,784,890	\$ (135,992)	\$ 1,648,898	\$ 1,103,669	\$ 545,229	33%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 37,423	\$ 182	\$ 37,605	\$ 36,254	\$ 1,351	4%
10 The General Court of Justice	286,821	2,200	289,021	287,865	1,156	0%
100 Legislative Assembly of the Commonwealth	91,651	244	91,895	96,758	(4,863)	-5%
106 Public Housing Administration	14,975	0	14,975	17,952	(2,977)	-20%
176 University of Puerto Rico	373,932	-	373,932	355,235	18,697	5%
193 Office of Government Ethics	6,766	(1)	6,765	6,367	398	6%
200 Special Independent Prosecutor's Panel	2,392	-	2,392	2,267	125	5%
208 Contributions to the Municipalities	34,560	36,000	70,560	86,489	(15,929)	-23%
220 Correctional Health	36,693	(0)	36,693	37,697	(1,004)	-3%
268 Puerto Rico Institute of Statistics	1,933	-	1,933	1,837	97	5%
272 Office of the Inspector General	13,037	-	13,037	12,381	656	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,549	-	39,549	37,571	1,977	5%
Total - Out of Scope Entities	\$ 939,733	\$ 38,625	\$ 978,357	\$ 978,674	\$ (316)	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 5,643,960	\$ 151,318	\$ 5,795,278	\$ 4,846,421	\$ 948,857	16%
Core Component Units	2,097,385	53,772	2,151,157	1,862,415	288,742	13%
Secondary Component Units	950,500	54,889	1,005,389	680,661	324,728	32%
OMB and Hacienda Custodies	1,784,890	(135,992)	1,648,898	1,103,669	545,229	33%
Out of Scope Entities	939,733	38,625	978,357	978,674	(316)	0%
Total	\$ 11,416,468	\$ 162,611	\$ 11,572,188	\$ 9,471,840	\$ 2,107,239	18%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Feb FY26 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	\$ 13,193	\$ -	\$ 13,193	\$ 11,315	\$ 1,878	14%
16 Office of Management and Budget	17,597	5,349	22,946	12,801	10,145	44%
18 Planning Board	-	14,162	14,162	9,191	4,971	35%
21 Emergency and Disaster Management Bureau	5,465	-	5,465	3,054	2,411	44%
23 Puerto Rico Department of State	11,305	(900)	10,404	9,717	687	7%
24 Puerto Rico Department of Treasury	143,601	1,810	145,411	119,151	26,260	18%
28 State Elections Commission	21,600	(22)	21,578	17,844	3,734	17%
30 Human Resources Management & Transformation	6,896	3,705	10,601	11,816	(1,215)	-11%
31 General Services Administration	16,472	1,051	17,523	10,154	7,368	42%
34 Commission of Investigation, Processing and Appeals	351	0	351	325	26	7%
37 Civil Rights Commission	571	-	571	394	177	31%
38 Puerto Rico Department of Justice	106,611	1,198	107,809	98,696	9,113	8%
40 Puerto Rico Police Bureau	573,959	9,061	583,020	519,836	63,183	11%
41 Special Investigations Bureau	4,041	-	4,041	3,737	304	8%
42 Puerto Rico Fire Department Bureau	58,086	-	58,086	61,203	(3,117)	-5%
43 Puerto Rico National Guard	13,944	(15)	13,929	14,128	(199)	-1%
45 Department of Public Safety	184,353	246	184,598	183,960	638	0%
49 Department of Transportation and Public Works	44,995	167	45,162	34,281	10,881	24%
50 Department of Natural and Environmental Resources	76,928	8,386	85,314	76,063	9,251	11%
55 Puerto Rico Department of Agriculture	25,941	75	26,016	27,136	(1,120)	-4%
60 Office of the Citizen's Ombudsman	2,671	9	2,680	2,580	100	4%
62 Cooperative Development Commission of Puerto Rico	2,001	0	2,001	1,646	355	18%
67 Puerto Rico Department of Labor and Human Resources	29,875	(40)	29,835	32,390	(2,555)	-9%
68 Puerto Rico Labor Relations Board	714	-	714	696	18	3%
69 Puerto Rico Department of Consumer Affairs	9,678	21	9,699	8,545	1,154	12%
71 Department of Health	354,508	12,761	367,269	319,696	47,573	13%
78 Department of Housing	18,118	(0)	18,118	19,298	(1,180)	-7%
81 Department of Education	2,029,589	12,986	2,042,575	1,758,894	283,681	14%
87 Department of Recreation and Sports	24,896	48	24,944	22,633	2,311	9%
95 Mental Health and Drug Addiction Services Administration	100,648	(204)	100,444	88,700	11,744	12%
96 Office of the Women's Advocate	3,561	-	3,561	2,874	686	19%
120 Veteran's Advocate Office of Puerto Rico	2,970	(0)	2,970	1,722	1,248	42%
122 Secretariat of the Department of the Family	34,375	141	34,515	35,230	(714)	-2%
123 Family and Children Administration	157,467	6,374	163,841	173,821	(9,980)	-6%
124 Child Support Administration (ASUME)	11,891	110	12,001	10,151	1,850	15%
126 Vocational Rehabilitation Administration	19,213	272	19,485	19,441	44	0%
127 Administration for Socioeconomic Development of the Family	70,361	(35)	70,325	58,224	12,101	17%
137 Department of Correction and Rehabilitation	293,415	2,240	295,655	265,041	30,614	10%
139 Parole Board	2,279	(29)	2,251	1,851	400	18%
143 Office of Protection and Defense for People with Disabilities	843	(0)	843	381	461	55%
152 Elderly and Retired People Advocate Office	2,539	10	2,549	1,402	1,147	45%
153 Office for People with Disabilities	2,705	-	2,705	1,369	1,336	49%
155 State Historic Preservation Office of Puerto Rico	2,242	374	2,616	2,524	92	4%
221 Medical Emergency Corps Bureau	20,025	1,810	21,834	19,320	2,514	12%
231 Office for the Patient's Advocate	1,393	10	1,403	1,172	231	16%
241 Administration for Integral Development of Childhood	9,373	10,000	19,373	10,923	8,451	44%
279 Public Service Appeals Commission	1,879	15	1,894	1,762	132	7%
281 Office of the Election Comptroller	1,949	458	2,407	2,090	317	13%
Total - Entities Operating in PRIFAS 7.5	\$ 4,537,085	\$ 91,602	\$ 4,628,687	\$ 4,089,179	\$ 539,508	12%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Feb FY26 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	66,059	2,695	68,754	57,408	11,346	17%
119 Department of Economic Development & Commerce	30,325	(14,949)	15,376	14,201	1,174	8%
162 Public Building Authority	3,365	(0)	3,365	-	3,365	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	556,343	-	556,343	509,318	47,025	8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,000	-	4,000	-	4,000	100%
235 Puerto Rico Housing Finance Corporation	5,551	-	5,551	2,101	3,450	62%
277 Agricultural Enterprises Development Administration	49,021	(201)	48,821	25,481	23,340	48%
285 Puerto Rico Integrated Transit Authority	55,951	258	56,210	52,630	3,580	6%
295 Fiscal Agency & Financial Advisory Authority	25,750	479	26,229	13,730	12,499	48%
303 Convention Center of District Authority	-	812	812	-	812	100%
Total - Core Component Units	\$ 796,365	\$ (10,905)	\$ 785,460	\$ 674,869	\$ 110,591	14%

	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	2,148	7	2,155	1,553	602	28%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	13,065	53	13,118	8,978	4,140	32%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	1,938	451	2,389	1,889	499	21%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,603	64	1,667	1,366	301	18%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	401	(0)	401	275	126	31%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	176	-	176	162	14	8%
189 Institute of Forensic Science	16,359	590	16,949	15,361	1,588	9%
191 Musical Arts Corporation	5,671	45	5,715	5,741	(26)	0%
192 Fine Arts Center Corporation	2,841	(73)	2,768	2,866	(98)	-4%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	2,042	2,042	1,921	121	6%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	5,957	53	6,010	5,354	656	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	734	-	734	589	145	20%
264 Corporation for the "Caño Martín Peña" Enlace Project	2,405	481	2,886	1,859	1,027	36%
265 Roosevelt Roads	-	765	765	691	74	10%
271 Puerto Rico Technology and Innovation Services	68,949	0	68,949	64,096	4,852	7%
276 Puerto Rico Public Private Partnership Authority	19,102	(42)	19,060	5,016	14,044	74%
286 Authority of the Port of Ponce	461	0	461	366	95	21%
288 University of Puerto Rico Comprehensive Cancer Center	15,147	7,398	22,545	18,693	3,852	17%
293 Center for Diabetes Research, Education, and Medical Services	825	452	1,278	495	783	61%
298 Public Service Regulatory Board	5,448	(367)	5,081	5,083	(2)	0%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,515	(54)	1,461	1,190	271	19%
312 Retirement Board of the Government of Puerto Rico	37,633	11,641	49,274	35,835	13,439	27%
329 Office of Socioeconomic Development	3,831	-	3,831	2,269	1,563	41%
Total - Secondary Component Units	\$ 206,211	\$ 23,506	\$ 229,717	\$ 181,650	\$ 48,068	21%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
 By Agency¹
 Feb FY26 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	\$ 549,494	\$ (197,697)	\$ 351,797	\$ -	\$ 351,797	100%
25 Custody of the Department of the Treasury	791,822	54,869	846,691	815,417	31,274	4%
Total - OMB and Hacienda Custodies	\$ 1,341,316	\$ (142,828)	\$ 1,198,488	\$ 815,417	\$ 383,071	32%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 37,423	\$ 182	\$ 37,605	\$ 36,254	\$ 1,351	4%
10 The General Court of Justice	274,438	2,200	276,638	277,972	(1,334)	0%
100 Legislative Assembly of the Commonwealth	91,651	244	91,895	96,758	(4,863)	-5%
106 Public Housing Administration	3,909	0	3,909	2,531	1,379	35%
176 University of Puerto Rico	373,932	-	373,932	355,235	18,697	5%
193 Office of Government Ethics	6,766	(1)	6,765	6,367	398	6%
200 Special Independent Prosecutor's Panel	2,392	-	2,392	2,267	125	5%
208 Contributions to the Municipalities	34,560	36,000	70,560	86,489	(15,929)	-23%
220 Correctional Health	36,693	(0)	36,693	37,697	(1,004)	-3%
268 Puerto Rico Institute of Statistics	1,933	-	1,933	1,837	97	5%
272 Office of the Inspector General	13,037	-	13,037	12,381	656	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	39,549	-	39,549	37,571	1,977	5%
Total - Out of Scope Entities	\$ 916,284	\$ 38,625	\$ 954,909	\$ 953,359	\$ 1,550	0%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,537,085	\$ 91,602	\$ 4,628,687	\$ 4,089,179	\$ 539,508	12%
Core Component Units	796,365	(10,905)	785,460	674,869	110,591	14%
Secondary Component Units	206,211	23,506	229,717	181,650	48,068	21%
OMB and Hacienda Custodies	1,341,316	(142,828)	1,198,488	815,417	383,071	32%
Out of Scope Entities	916,284	38,625	954,909	953,359	1,550	0%
Total	\$ 7,797,261	\$ 0	\$ 7,797,261	\$ 6,714,474	\$ 1,082,787	14%

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
 Feb FY26 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	837	-	837	67	770	92%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	231	-	231	-	231	100%
23 Puerto Rico Department of State	3,193	166	3,359	2,061	1,298	39%
24 Puerto Rico Department of Treasury	545,890	-	545,890	499,147	46,743	9%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,144	-	1,144	418	726	63%
31 General Services Administration	3,770	22,333	26,103	5,161	20,943	80%
38 Puerto Rico Department of Justice	4,555	-	4,555	1,437	3,118	68%
40 Puerto Rico Police Bureau	12,599	-	12,599	849	11,751	93%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	10,307	-	10,307	105	10,201	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	151	-	151	-	151	100%
49 Department of Transportation and Public Works	90,323	37,070	127,393	43,643	83,750	66%
50 Department of Natural and Environmental Resources	31,497	-	31,497	3,367	28,131	89%
55 Puerto Rico Department of Agriculture	2,372	-	2,372	824	1,548	65%
67 Puerto Rico Department of Labor and Human Resources	209,715	-	209,715	124,357	85,358	41%
68 Puerto Rico Labor Relations Board	325	-	325	177	148	45%
69 Puerto Rico Department of Consumer Affairs	1,397	147	1,543	964	579	38%
71 Department of Health	120,988	-	120,988	59,684	61,304	51%
78 Department of Housing	18,619	-	18,619	6,963	11,657	63%
81 Department of Education	6,693	-	6,693	399	6,294	94%
87 Department of Recreation and Sports	14,898	-	14,898	688	14,210	95%
95 Mental Health and Drug Addiction Services Administration	4,439	-	4,439	1,541	2,898	65%
126 Vocational Rehabilitation Administration	567	-	567	-	567	100%
137 Department of Correction and Rehabilitation	15,950	-	15,950	1,376	14,574	91%
155 State Historic Preservation Office of Puerto Rico	805	-	805	347	458	57%
221 Medical Emergency Corps Bureau	5,610	-	5,610	3,670	1,940	35%
Total - Entities Operating in PRIFAS 7.5	\$ 1,106,875	\$ 59,716	\$ 1,166,591	\$ 757,242	\$ 409,349	35%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
Feb FY26 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	\$ 392,688	\$ -	\$ 392,688	\$ 313,382	\$ 79,306	20%
79 Automobile Accidents Compensation Administration	65,391	(127)	65,264	49,382	15,882	24%
90 Medical Services Administration of Puerto Rico	97,161	-	97,161	97,538	(377)	0%
119 Department of Economic Development & Commerce	35,756	15,603	51,359	26,619	24,740	48%
162 Public Building Authority	100,711	-	100,711	90,811	9,901	10%
168 Puerto Rico Ports Authority	56,177	40,794	96,970	53,952	43,019	44%
180 Tourism Company	101,474	-	101,474	111,368	(9,894)	-10%
187 Puerto Rico Health Insurance Administration	194,373	-	194,373	207,270	(12,898)	-7%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	62,316	-	62,316	60,570	1,746	3%
235 Puerto Rico Housing Finance Corporation	65,331	-	65,331	9,535	55,796	85%
277 Agricultural Enterprises Development Administration	58,051	-	58,051	63,397	(5,346)	-9%
285 Puerto Rico Integrated Transit Authority	26,785	-	26,785	25,589	1,196	4%
295 Fiscal Agency & Financial Advisory Authority	5,820	-	5,820	157	5,663	97%
303 Convention Center of District Authority	38,985	8,407	47,391	77,975	(30,584)	-65%
Total - Core Component Units	\$ 1,301,020	\$ 64,676	\$ 1,365,696	\$ 1,187,545	\$ 178,151	13%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,276	\$ 127	\$ 1,403	\$ 1,093	\$ 310	22%
22 Office of The Commissioner of Insurance	7,955	-	7,955	5,290	2,665	33%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	10,046	-	10,046	6,192	3,854	38%
82 Institute of Puerto Rican Culture	902	-	902	430	472	52%
105 Industrial Commission	15,571	-	15,571	12,762	2,809	18%
109 Puerto Rico School of Plastic Arts	1,623	-	1,623	1,246	377	23%
121 Government Board of the 911 Service	15,065	2,084	17,149	7,671	9,478	55%
138 Institutional Trust of the National Guard of Puerto Rico	5,513	-	5,513	3,292	2,221	40%
161 Puerto Rico Infrastructure Financing Authority	897	-	897	297	600	67%
165 Land Authority of Puerto Rico	8,130	30	8,160	10,991	(2,831)	-35%
167 Integral Development of the "Península de Cantera"	171	-	171	112	59	35%
177 Land Administration of Puerto Rico	6,658	3,073	9,731	4,212	5,519	57%
186 Culebra Conservation and Development Authority	213	-	213	423	(210)	-99%
189 Institute of Forensic Science	349	-	349	-	349	100%
191 Musical Arts Corporation	1,344	1,669	3,013	1,530	1,483	49%
192 Fine Arts Center Corporation	1,845	133	1,979	1,266	713	36%
195 Economic Development Bank of PR	9,999	-	9,999	5,932	4,067	41%
196 Puerto Rico Public Broadcasting Corporation	95	-	95	4,075	(3,980)	-4205%
198 Agricultural Insurance Corporation	2,277	-	2,277	2,268	9	0%
215 Puerto Rico Conservatory of Music Corporation	3,043	-	3,043	2,152	891	29%
236 Innovation Fund for Agricultural Development of Puerto Rico	9,275	-	9,275	4,071	5,204	56%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,280	-	1,280	600	680	53%
271 Puerto Rico Technology and Innovation Services	6,598	-	6,598	-	6,598	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,477	-	1,477	3,025	(1,548)	-105%
288 University of Puerto Rico Comprehensive Cancer Center	39,292	-	39,292	31,447	7,845	20%
293 Center for Diabetes Research, Education, and Medical Services	193	-	193	225	(32)	-17%
298 Public Service Regulatory Board	21,399	-	21,399	10,272	11,127	52%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	269,777	-	269,777	131,113	138,664	51%
311 Puerto Rico Gaming Commission	299,761	24,267	324,028	247,023	77,005	24%
312 Retirement Board of the Government of Puerto Rico	2,265	-	2,265	-	2,265	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 744,289	\$ 31,383	\$ 775,672	\$ 499,011	\$ 276,660	36%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
 By Agency¹
 Feb FY26 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	443,575	6,836	450,410	288,252	162,158	36%
Total - OMB and Hacienda Custodies	\$ 443,575	\$ 6,836	\$ 450,410	\$ 288,252	\$ 162,158	36%
Out of Scope Entities						
10 The General Court of Justice	12,383	-	12,383	9,894	2,490	20%
106 Public Housing Administration	11,065	-	11,065	15,421	(4,356)	-39%
Total - Out of Scope Entities	\$ 23,449	\$ -	\$ 23,449	\$ 25,315	\$ (1,866)	-8%
Recap						
Entities Operating in PRIFAS 7.5	\$ 1,106,875	\$ 59,716	\$ 1,166,591	\$ 757,242	\$ 409,349	35%
Core Component Units	1,301,020	64,676	1,365,696	1,187,545	178,151	13%
Secondary Component Units	744,289	31,383	775,672	499,011	276,660	36%
OMB and Hacienda Custodies	443,575	6,836	450,410	288,252	162,158	36%
Out of Scope Entities	23,449	-	23,449	25,315	(1,866)	-8%
Total	\$ 3,619,207	\$ 162,611	\$ 3,781,818	\$ 2,757,366	\$ 1,024,452	27%

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: February-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	\$ 1,342	\$ 308	19%
16 Office of Management and Budget	2,304	669	2,973	1,866	1,107	37%
18 Planning Board	-	1,770	1,770	1,078	692	39%
21 Emergency and Disaster Management Bureau	712	-	712	253	459	64%
23 Puerto Rico Department of State	1,812	(92)	1,720	2,879	(1,158)	-67%
24 Puerto Rico Department of Treasury	86,186	226	86,413	62,418	23,994	28%
28 State Elections Commission	2,700	(3)	2,697	1,873	824	31%
30 Human Resources Management & Transformation	1,005	463	1,468	817	651	44%
31 General Services Administration	2,530	2,923	5,453	3,128	2,325	43%
34 Commission of Investigation, Processing and Appeals	44	0	44	48	(4)	-9%
37 Civil Rights Commission	71	-	71	62	9	13%
38 Puerto Rico Department of Justice	13,896	150	14,045	11,940	2,106	15%
40 Puerto Rico Police Bureau	73,320	1,133	74,452	68,331	6,122	8%
41 Special Investigations Bureau	505	-	505	467	38	8%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,082	1,467	17%
43 Puerto Rico National Guard	1,743	(2)	1,741	946	795	46%
45 Department of Public Safety	23,063	31	23,094	14,797	8,296	36%
49 Department of Transportation and Public Works	16,915	4,655	21,569	14,150	7,419	34%
50 Department of Natural and Environmental Resources	13,553	1,048	14,601	8,252	6,350	43%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	1,922	1,627	46%
60 Office of the Citizen's Ombudsman	334	1	335	271	64	19%
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	6,962	22,982	77%
68 Puerto Rico Labor Relations Board	130	-	130	103	27	21%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,029	376	27%
71 Department of Health	59,437	1,595	61,032	47,949	13,083	21%
78 Department of Housing	4,592	(0)	4,592	3,112	1,480	32%
81 Department of Education	254,535	1,623	256,158	185,635	70,523	28%
87 Department of Recreation and Sports	4,974	6	4,980	2,438	2,542	51%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	12,030	1,080	8%
96 Office of the Women's Advocate	445	-	445	390	55	12%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	199	172	46%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,037	1,277	30%
123 Family and Children Administration	19,683	797	20,480	35,509	(15,029)	-73%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,811	(311)	-21%
126 Vocational Rehabilitation Administration	2,473	34	2,507	2,982	(476)	-19%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	8,429	362	4%
137 Department of Correction and Rehabilitation	38,671	280	38,951	30,747	8,204	21%
139 Parole Board	285	(4)	281	230	51	18%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	52	53	51%
152 Elderly and Retired People Advocate Office	317	1	319	166	152	48%
153 Office for People with Disabilities	338	-	338	175	163	48%
155 State Historic Preservation Office of Puerto Rico	381	47	428	310	117	27%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,749	682	20%
231 Office for the Patient's Advocate	174	1	175	153	22	13%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	866	1,556	64%
279 Public Service Appeals Commission	235	2	237	226	11	5%
281 Office of the Election Comptroller	244	57	301	314	(13)	-4%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 18,915	\$ 724,410	\$ 551,727	\$ 172,683	24%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: February-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	\$ 35,278	\$ 13,808	28%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	7,015	1,143	14%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	16,976	3,763	18%
119 Department of Economic Development & Commerce	8,260	82	8,342	5,358	2,984	36%
162 Public Building Authority	13,010	(0)	13,010	11,300	1,710	13%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	5,354	6,768	56%
180 Tourism Company	12,684	-	12,684	46,724	(34,039)	-268%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	53,368	40,472	43%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	7,073	1,217	15%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,422	7,438	84%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	921	12,438	93%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	10,179	195	2%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	2,051	1,956	49%
303 Convention Center of District Authority	4,873	1,152	6,025	4,541	1,484	25%
Total - Core Component Units	\$ 262,173	\$ 6,721	\$ 268,895	\$ 207,559	\$ 61,336	23%

	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	\$ 140	\$ 35	20%
22 Office of The Commissioner of Insurance	994	-	994	667	327	33%
29 Puerto Rico Federal Affairs Administration	269	1	269	44	225	84%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	753	502	40%
82 Institute of Puerto Rican Culture	1,746	7	1,753	1,308	445	25%
105 Industrial Commission	1,946	-	1,946	1,800	147	8%
109 Puerto Rico School of Plastic Arts	445	56	501	383	118	24%
121 Government Board of the 911 Service	1,883	260	2,144	782	1,362	64%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	491	199	29%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	10	311	97%
165 Land Authority of Puerto Rico	1,016	4	1,020	666	354	35%
167 Integral Development of the "Peninsula de Cantera"	72	(0)	72	59	13	18%
177 Land Administration of Puerto Rico	832	384	1,216	190	1,026	84%
186 Culebra Conservation and Development Authority	49	-	49	80	(31)	-64%
189 Institute of Forensic Science	2,089	74	2,162	1,879	283	13%
191 Musical Arts Corporation	877	214	1,091	1,098	(7)	-1%
192 Fine Arts Center Corporation	586	8	593	516	78	13%
195 Economic Development Bank of PR	1,250	-	1,250	686	564	45%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	1,011	(744)	-278%
198 Agricultural Insurance Corporation	285	-	285	166	119	42%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	941	191	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	329	830	72%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	76	16	17%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	221	140	39%
265 Roosevelt Roads	160	96	256	276	(20)	-8%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	15,755	(6,311)	-67%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	445	1,937	81%
286 Authority of the Port of Ponce	242	0	242	529	(287)	-119%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	6,606	1,124	15%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	89	95	52%
298 Public Service Regulatory Board	3,356	(46)	3,310	455	2,855	86%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,027	40,686	34,127	6,559	16%
312 Retirement Board of the Government of Puerto Rico	4,987	1,455	6,442	3,205	3,238	50%
329 Office of Socioeconomic Development	479	-	479	219	260	54%
Total - Secondary Component Units	\$ 118,813	\$ 6,861	\$ 125,674	\$ 76,001	\$ 49,672	40%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: February-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	\$ (24,712)	\$ 43,975	\$ -	\$ 43,975	100%
25 Custody of the Department of the Treasury	148,758	7,713	156,471	133,084	23,387	15%
Total - OMB and Hacienda Custodies	\$ 217,445	\$ (16,999)	\$ 200,446	\$ 133,084	\$ 67,362	34%

	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	\$ 4,511	\$ 189	4%
10 The General Court of Justice	35,853	275	36,128	38,101	(1,973)	-5%
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	8,667	2,820	25%
106 Public Housing Administration	1,872	0	1,872	2,188	(316)	-17%
176 University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193 Office of Government Ethics	846	(0)	846	786	60	7%
200 Special Independent Prosecutor's Panel	299	-	299	283	16	5%
208 Contributions to the Municipalities	4,320	4,500	8,820	3,761	5,059	57%
220 Correctional Health	4,587	(0)	4,587	4,695	(108)	-2%
268 Puerto Rico Institute of Statistics	242	-	242	230	12	5%
272 Office of the Inspector General	1,630	-	1,630	1,544	85	5%
289 Energy Commission	-	-	-	-	-	
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
Total - Out of Scope Entities	\$ 117,467	\$ 4,828	\$ 122,295	\$ 113,867	\$ 8,428	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 18,915	\$ 724,410	\$ 551,727	\$ 172,683	24%
Core Component Units	262,173	6,721	268,895	207,559	61,336	23%
Secondary Component Units	118,813	6,861	125,674	76,001	49,672	40%
OMB and Hacienda Custodies	217,445	(16,999)	200,446	133,084	67,362	34%
Out of Scope Entities	117,467	4,828	122,295	113,867	8,428	7%
Total	\$ 1,421,392	\$ 20,326	\$ 1,441,719	\$ 1,082,238	\$ 359,480	25%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: February-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	\$ 1,342	\$ 308	19%
16 Office of Management and Budget	2,200	669	2,868	1,839	1,029	36%
18 Planning Board	-	1,770	1,770	1,078	692	39%
21 Emergency and Disaster Management Bureau	683	-	683	253	430	63%
23 Puerto Rico Department of State	1,413	(113)	1,301	2,632	(1,331)	-102%
24 Puerto Rico Department of Treasury	17,950	226	18,176	19,600	(1,424)	-8%
28 State Elections Commission	2,700	(3)	2,697	1,873	824	31%
30 Human Resources Management & Transformation	862	463	1,325	751	574	43%
31 General Services Administration	2,059	131	2,190	1,262	929	42%
34 Commission of Investigation, Processing and Appeals	44	0	44	48	(4)	-9%
37 Civil Rights Commission	71	-	71	62	9	13%
38 Puerto Rico Department of Justice	13,326	150	13,476	11,790	1,686	13%
40 Puerto Rico Police Bureau	71,745	1,133	72,877	68,249	4,629	6%
41 Special Investigations Bureau	505	-	505	467	38	8%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,070	190	3%
43 Puerto Rico National Guard	1,743	(2)	1,741	946	795	46%
45 Department of Public Safety	23,044	31	23,075	14,797	8,277	36%
49 Department of Transportation and Public Works	5,624	21	5,645	3,717	1,928	34%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	7,475	3,190	30%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	1,720	1,532	47%
60 Office of the Citizen's Ombudsman	334	1	335	271	64	19%
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	3,652	77	2%
68 Puerto Rico Labor Relations Board	89	-	89	83	6	7%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	940	273	23%
71 Department of Health	44,314	1,595	45,909	36,414	9,494	21%
78 Department of Housing	2,265	(0)	2,265	2,228	37	2%
81 Department of Education	253,699	1,623	255,322	185,566	69,756	27%
87 Department of Recreation and Sports	3,112	6	3,118	2,199	919	29%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	11,400	1,156	9%
96 Office of the Women's Advocate	445	-	445	390	55	12%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	199	172	46%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,037	1,277	30%
123 Family and Children Administration	19,683	797	20,480	35,509	(15,029)	-73%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,811	(311)	-21%
126 Vocational Rehabilitation Administration	2,402	34	2,436	2,982	(547)	-22%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	8,429	362	4%
137 Department of Correction and Rehabilitation	36,677	280	36,957	30,449	6,507	18%
139 Parole Board	285	(4)	281	230	51	18%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	52	53	51%
152 Elderly and Retired People Advocate Office	317	1	319	166	152	48%
153 Office for People with Disabilities	338	-	338	175	163	48%
155 State Historic Preservation Office of Puerto Rico	280	47	327	241	86	26%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,111	618	23%
231 Office for the Patient's Advocate	174	1	175	153	22	13%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	866	1,556	64%
279 Public Service Appeals Commission	235	2	237	226	11	5%
281 Office of the Election Comptroller	244	57	301	314	(13)	-4%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 11,450	\$ 578,586	\$ 477,267	\$ 101,319	18%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	6,652	1,943	23%
119 Department of Economic Development & Commerce	3,791	(1,869)	1,922	1,837	85	4%
162 Public Building Authority	421	(0)	421	-	421	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	53,368	16,175	23%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	233	461	66%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	921	5,182	85%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	7,021	5	0%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	2,024	1,255	38%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (1,363)	\$ 98,183	\$ 72,055	\$ 26,128	27%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	269	1	269	44	225	84%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	7	1,640	1,097	543	33%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	56	299	203	95	32%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	200	8	208	10	199	95%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	(0)	50	43	7	14%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	18	4	17%
189 Institute of Forensic Science	2,045	74	2,119	1,879	239	11%
191 Musical Arts Corporation	709	6	714	737	(22)	-3%
192 Fine Arts Center Corporation	355	(9)	346	366	(20)	-6%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	255	255	382	(127)	-50%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	7	751	678	73	10%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	76	16	17%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	221	140	39%
265 Roosevelt Roads	-	96	96	60	36	37%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	15,755	(7,136)	-83%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	445	1,937	81%
286 Authority of the Port of Ponce	58	0	58	48	9	16%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,289	529	19%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	56	104	65%
298 Public Service Regulatory Board	681	(46)	635	455	180	28%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	(7)	183	144	38	21%
312 Retirement Board of the Government of Puerto Rico	4,704	1,455	6,159	3,205	2,955	48%
329 Office of Socioeconomic Development	479	-	479	219	260	54%
Total - Secondary Component Units	\$ 25,776	\$ 2,938	\$ 28,715	\$ 28,430	\$ 285	1%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
 By Agency¹
 For the month of: February-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	\$ (24,712)	\$ 43,975	\$ -	\$ 43,975	100%
25 Custody of the Department of the Treasury	93,312	6,859	100,170	85,097	15,073	15%
Total - OMB and Hacienda Custodies	\$ 161,998	\$ (17,853)	\$ 144,145	\$ 85,097	\$ 59,048	41%

	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	\$ 4,511	\$ 189	4%
10 The General Court of Justice	34,305	275	34,580	37,173	(2,593)	0
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	8,667	2,820	0
106 Public Housing Administration	489	0	489	226	263	1
113 CRIM	-	-	-	-	-	-
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	46,742	-	46,742	44,404	2,337	0
193 Office of Government Ethics	846	(0)	846	786	60	0
200 Special Independent Prosecutor's Panel	299	-	299	283	16	0
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	4,320	4,500	8,820	3,761	5,059	1
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,587	(0)	4,587	4,695	(108)	0
268 Puerto Rico Institute of Statistics	242	-	242	230	12	0
272 Office of the Inspector General	1,630	-	1,630	1,544	85	0
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	0
Total - Out of Scope Entities	\$ 114,536	\$ 4,828	\$ 119,364	\$ 110,977	\$ 8,386	7%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 11,450	\$ 578,586	\$ 477,267	\$ 101,319	18%
Core Component Units	99,546	(1,363)	98,183	72,055	26,128	27%
Secondary Component Units	25,776	2,938	28,715	28,430	285	1%
OMB and Hacienda Custodies	161,998	(17,853)	144,145	85,097	59,048	41%
Out of Scope Entities	114,536	4,828	119,364	110,977	8,386	7%
Total	\$ 968,991	\$ 0	\$ 968,991	\$ 773,826	\$ 195,165	20%

Notes:

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	105	-	105	26	78	75%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	247	173	41%
24 Puerto Rico Department of Treasury	68,236	-	68,236	42,818	25,418	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	66	77	54%
31 General Services Administration	471	2,792	3,263	1,867	1,396	43%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	150	420	74%
40 Puerto Rico Police Bureau	1,575	-	1,575	82	1,493	95%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	11	1,277	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	4,634	15,924	10,433	5,491	34%
50 Department of Natural and Environmental Resources	3,937	-	3,937	777	3,160	80%
55 Puerto Rico Department of Agriculture	297	-	297	202	95	32%
60 Office of the Citizen's Ombudsman	-	-	-	-	-	
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-	
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	3,310	22,905	87%
68 Puerto Rico Labor Relations Board	41	-	41	20	21	51%
69 Puerto Rico Department of Consumer Affairs	175	18	193	89	103	54%
71 Department of Health	15,124	-	15,124	11,535	3,589	24%
78 Department of Housing	2,327	-	2,327	884	1,443	62%
81 Department of Education	837	-	837	69	767	92%
87 Department of Recreation and Sports	1,862	-	1,862	238	1,624	87%
95 Mental Health and Drug Addiction Services Administration	555	-	555	630	(75)	-14%
96 Office of the Women's Advocate	-	-	-	-	-	
94 Employees Association of the Commonwealth	-	-	-	-	-	
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	71	-	71	-	71	100%
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-	
133 Administracion de Recursos Naturales	-	-	-	-	-	
137 Department of Correction and Rehabilitation	1,994	-	1,994	297	1,697	85%
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	101	-	101	69	32	31%
221 Medical Emergency Corps Bureau	701	-	701	638	63	9%
231 Office for the Patient's Advocate	-	-	-	-	-	
241 Administration for Integral Development of Childhood	-	-	-	-	-	
266 Office of Public Safety Affairs	-	-	-	-	-	
279 Public Service Appeals Commission	-	-	-	-	-	
281 Office of the Election Comptroller	-	-	-	-	-	
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 7,465	\$ 145,824	\$ 74,460	\$ 71,364	49%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund
 By Agency¹
 For the month of: February-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	\$ 35,278	\$ 13,808	28%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	7,015	1,143	14%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	10,325	1,821	15%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	3,521	2,899	45%
162 Public Building Authority	12,589	-	12,589	11,300	1,289	10%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	5,354	6,768	56%
180 Tourism Company	12,684	-	12,684	46,724	(34,039)	-268%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	-	24,297	100%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	7,073	717	9%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,189	6,977	85%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	-	7,256	100%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	3,158	190	6%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	27	701	96%
303 Convention Center of District Authority	4,873	1,051	5,924	4,541	1,383	23%
Total - Core Component Units	\$ 162,628	\$ 8,085	\$ 170,712	\$ 135,504	\$ 35,208	21%

	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	\$ 140	\$ 35	20%
22 Office of The Commissioner of Insurance	994	-	994	667	327	33%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	753	502	40%
82 Institute of Puerto Rican Culture	113	-	113	211	(98)	-87%
105 Industrial Commission	1,946	-	1,946	1,800	147	8%
109 Puerto Rico School of Plastic Arts	203	-	203	180	23	11%
121 Government Board of the 911 Service	1,883	260	2,144	782	1,362	64%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	491	199	29%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	-	112	100%
165 Land Authority of Puerto Rico	1,016	4	1,020	666	354	35%
167 Integral Development of the "Península de Cantera"	21	-	21	16	5	25%
177 Land Administration of Puerto Rico	832	384	1,216	190	1,026	84%
186 Culebra Conservation and Development Authority	27	-	27	61	(35)	-130%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	361	16	4%
192 Fine Arts Center Corporation	231	17	247	150	97	39%
195 Economic Development Bank of PR	1,250	-	1,250	686	564	45%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	629	(617)	-5215%
198 Agricultural Insurance Corporation	285	-	285	166	119	42%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	263	117	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	329	830	72%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	216	(56)	-35%
271 Puerto Rico Technology and Innovation Services	825	-	825	-	825	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	185	-	185	481	(296)	-161%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	4,317	595	12%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	33	(9)	-37%
298 Public Service Regulatory Board	2,675	-	2,675	-	2,675	100%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	33,983	6,521	16%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ 3,923	\$ 96,959	\$ 47,571	\$ 49,388	51%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: February-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	55,447	854	56,301	47,987	8,314	15%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ 854	\$ 56,301	\$ 47,987	\$ 8,314	15%

	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	927.81	620.11	0.40
106 Public Housing Administration	1,383.17	-	1,383.17	1,961.89	(578.73)	(0.42)
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 2,890	\$ 41	1%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 7,465	\$ 145,824	\$ 74,460	\$ 71,364	49%
Core Component Units	162,628	8,085	170,712	135,504	35,208	21%
Secondary Component Units	93,036	3,923	96,959	47,571	49,388	51%
OMB and Hacienda Custodies	55,447	854	56,301	47,987	8,314	15%
Out of Scope Entities	2,931	-	2,931	2,890	41	1%
Total	\$ 452,401	\$ 20,326	\$ 472,727	\$ 308,412	\$ 164,315	35%

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: February-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	53	3,139
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	2,838	2,838	1,696	1,142
31 General Services Administration	1,000	1,450	2,450	297	2,153
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	(500)	9,500	-	9,500
50 Department of Natural and Environmental Resources	1,500	(75)	1,425	-	1,425
60 Office of the Citizen's Ombudsman	220	(11)	209	160	49
69 Puerto Rico Department of Consumer Affairs	200	(10)	190	4	186
71 Department of Health	38,900	-	38,900	26,600	12,300
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	\$ 2,336	\$ 76,573	\$ 33,811	\$ 42,762
Core Component Units					
168 Puerto Rico Ports Authority	-	61,190	61,190	-	61,190
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
Total - Core Component Units	\$ 6,000	\$ 61,190	\$ 67,190	\$ -	\$ 67,190
Secondary Component Units					
121 Government Board of the 911 Service	-	3,126	3,126	-	3,126
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	136	9,554
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	-	5,071
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	-	1,009
312 Retirement Board of the Government of Puerto Rico	100	(5)	95	-	95
Total - Secondary Component Units	\$ 16,515	\$ 2,476	\$ 18,991	\$ 136	\$ 18,855

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: February-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	\$ (8,830)	\$ 34,176	\$ -	\$ 34,176
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ (8,830)	\$ 34,426	\$ 250	\$ 34,176

	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	3,900	5,326
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	7,709	-
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ 11,609	\$ 5,326

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 2,336	\$ 76,573	\$ 33,811	\$ 42,762
Core Component Units	6,000	61,190	67,190	-	67,190
Secondary Component Units	16,515	2,476	18,991	136	18,855
OMB and Hacienda Custodies	43,256	(8,830)	34,426	250	34,176
Out of Scope Entities	17,341	(406)	16,935	11,609	5,326
Total	\$ 157,349	\$ 56,767	\$ 214,116	\$ 45,806	\$ 168,309

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: February-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	YTD Totals	Remaining Balance \$	Balance %
Core Component Units												
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,523	\$ 8,569	\$ 127,295	\$ 40,442	\$ 25,039	\$ 35,231	\$ 33,006	\$ 35,278	\$ 313,382	\$ 275,650	47%
79 Automobile Accident Compensation Administration	97,897	5,665	5,432	4,766	8,999	6,128	6,607	4,771	7,015	49,382	48,515	50%
90 Administration of Medical Services of Puerto Rico	248,873	17,724	18,550	18,642	21,587	17,803	22,301	21,363	16,976	154,946	93,927	38%
119 Department of Economic Development and Commerce	100,103	3,116	4,481	6,713	5,624	4,970	6,350	4,209	5,358	40,821	59,282	59%
162 Public Buildings Authority	156,114	8,448	11,552	10,206	10,199	16,775	11,637	10,692	11,300	90,811	65,303	42%
168 Ports Authority	145,455	4,142	5,055	4,559	11,384	11,531	5,584	6,345	5,354	53,952	91,504	63%
180 Tourism Company	152,211	464	472	472	58,008	465	514	4,250	46,724	111,368	40,843	27%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,322	90,637	78,870	123,870	59,724	53,368	716,588	409,485	36%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,490	8,065	8,014	8,340	7,271	7,467	6,849	7,073	60,570	38,904	39%
235 Housing Financing Authority	106,323	824	874	2,397	1,323	1,535	1,384	1,876	1,422	11,636	94,687	89%
277 Administration for the Development of Agricultural Enterprises	160,308	981	921	20,048	10,799	4,614	47,097	3,497	921	88,878	71,430	45%
285 Integrated Transport Authority	124,493	9,473	9,524	8,771	9,894	11,198	8,458	10,721	10,179	78,219	46,274	37%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,074	1,535	1,157	1,181	1,615	1,169	3,451	1,729	2,051	13,887	34,187	71%
303 District Authority of the Convention Center	72,305	3,965	10,977	29,071	12,353	4,528	6,102	6,437	4,541	77,975	(5,670)	-8%
Total - Core Component Units	\$ 3,226,735	\$ 150,009	\$ 275,766	\$ 284,457	\$ 291,205	\$ 191,897	\$ 286,052	\$ 175,470	\$ 207,559	\$ 1,862,415	\$ 1,364,320	42%
Secondary Component Units												
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 140	\$ 1,093	\$ 1,011	48%
22 Office of The Commissioner of Insurance	11,933	495	653	687	611	799	606	773	667	5,290	6,643	56%
29 Puerto Rico Federal Affairs Administration	3,233	230	243	234	241	234	90	238	44	1,553	1,680	52%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	753	6,192	8,877	59%
82 Institute of Puerto Rican Culture	21,031	720	930	1,006	2,117	936	1,414	977	1,008	9,408	11,622	55%
105 Industrial Commission	23,356	1,246	1,756	1,507	1,651	1,704	1,425	1,673	1,800	12,762	10,594	45%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	425	398	518	340	383	3,135	2,882	48%
121 Government Board of the 911 Service	25,723	554	915	824	1,934	824	854	984	782	7,671	18,052	70%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	491	3,292	4,978	60%
161 Puerto Rico Infrastructure Financing Authority	3,846	198	219	224	237	285	262	229	10	1,663	2,183	57%
165 Land Authority of Puerto Rico	12,240	666	783	728	6,007	772	702	667	666	10,991	1,249	10%
167 Integral Development of the "Peninsula de Cantera"	859	38	46	37	49	58	47	53	59	387	472	55%
177 Land Administration of Puerto Rico	14,597	395	478	606	611	601	667	664	190	4,212	10,385	71%
186 Culebra Conservation and Development Authority	583	58	89	41	84	89	62	82	80	585	(2)	0%
189 Institute of Forensic Science	25,947	1,667	1,729	1,837	1,868	2,341	2,124	1,915	1,879	15,361	10,586	41%
191 Musical Arts Corporation	13,092	789	740	945	959	981	971	790	1,098	7,271	5,821	44%
192 Fine Arts Center Corporation	7,120	432	466	540	542	539	460	637	516	4,132	2,988	42%
195 Economic Development Bank of PR	14,999	561	715	650	847	827	849	797	686	5,932	9,067	60%
196 Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	761	815	772	590	1,011	5,996	(2,791)	-87%
198 Agricultural Insurance Corporation	3,416	411	300	708	159	160	215	150	166	2,268	1,148	34%
215 Puerto Rico Conservatory of Music Corporation	13,580	708	923	1,131	1,005	1,017	923	857	941	7,506	6,074	45%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	412	520	1,346	688	329	4,071	9,841	71%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	68	66	92	70	76	589	512	46%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,329	126	143	180	217	448	323	203	221	1,859	2,470	57%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	260	276	1,291	1,777	58%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,291	797	4,853	12,662	523	23,885	15,755	64,096	49,224	43%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	375	377	294	1,288	1,697	445	5,016	23,574	82%
286 Authority of the Port of Ponce	2,906	242	534	448	425	405	500	306	529	3,391	(485)	-17%
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	50,140	42,616	46%
293 Center for Diabetes Research, Education, and Medical Services	2,206	82	96	79	106	103	80	85	89	720	1,486	67%
298 Public Service Regulatory Board	39,721	1,241	1,709	2,064	2,531	1,981	2,095	3,279	455	15,355	24,366	61%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	18,695	-	131,113	273,552	68%
311 Puerto Rico Gaming Commission	488,234	2,928	57,515	27,154	39,544	16,953	35,116	34,875	34,127	248,213	240,021	49%
312 Retirement Board of the Government of Puerto Rico	77,308	2,877	4,623	2,971	7,404	4,270	6,911	3,575	3,205	35,835	41,473	54%
329 Office of Socioeconomic Development	5,747	194	8	8	979	216	234	410	219	2,269	3,478	61%
Total - Secondary Component Units	\$ 1,508,083	\$ 40,576	\$ 106,749	\$ 77,120	\$ 106,036	\$ 58,715	\$ 106,156	\$ 109,308	\$ 76,001	\$ 680,661	\$ 827,423	55%
Core Component Units	\$ 3,226,735	\$ 150,009	\$ 275,766	\$ 284,457	\$ 291,205	\$ 191,897	\$ 286,052	\$ 175,470	\$ 207,559	\$ 1,862,415	\$ 1,364,320	42%
Secondary Component Units	1,508,083	40,576	106,749	77,120	106,036	58,715	106,156	109,308	76,001	680,661	827,423	55%
Combined Component Units Monthly Actuals	\$ 4,734,818	\$ 190,585	\$ 382,516	\$ 361,577	\$ 397,241	\$ 250,611	\$ 392,208	\$ 284,778	\$ 283,560	\$ 2,543,075	\$ 2,191,743	46%

Non-Compliance List¹
FY26 Expense Reporting

Entity Code	Component Unit	Latest Submission
277	Adm Des. Empresas Agropecuaria	Jan-26

Notes:

(1) The above listed entities have not provide B2A individual submissions for the current reporting month.

Non-Compliance List¹
FY26 Revenues Reporting

Entity Code	Component Unit	Latest Submission
277	Adm Des. Empresas Agropecuaria	Jan-26

Notes:

(1) The above listed entities have not provide B2A individual submissions for the current reporting month.

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	FY26
		1	2	3	4	5	6	7	8	
		7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45	\$ -	\$ -	\$ 44	\$ 23	\$ -	\$ 24	\$ 136
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	107	114	629
70	State Insurance Fund Corporation	-	-	-	-	-	-	-	-	-
75	OCIF	202	195	195	199	197	209	198	-	1,395
79	Automobile Accidents Compensation Administration	-	-	-	-	-	-	-	-	-
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	2,014	1,900	1,806	1,831	1,992	2,218	15,851
105	Industrial Commission	411	425	-	416	411	411	446	409	2,929
109	School of Plastic Arts	36	36	36	36	36	36	36	36	288
119	Department of Economic Development and Commerce	600	591	598	597	600	623	598	598	4,805
121	Government Board of the 911 Service	-	23	-	47	23	23	-	24	140
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	4	-	25
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,018	4,144	-	12,447
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	-	-	-	10,238
177	Land Administration of Puerto Rico	-	-	206	201	201	215	184	215	1,223
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	38	304
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	163	173	167	167	1,318
191	Musical Arts Corporation	37	29	44	36	62	37	37	37	319
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	49	399
195	Economic Development Bank of PR	154	156	154	151	152	152	157	149	1,225
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	15	120
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	42	328
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	9	64
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	-	-	3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	1,145	1,145	9,162
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	6,267
		\$ 16,690	\$ 7,768	\$ 10,583	\$ 8,049	\$ 14,243	\$ 7,925	\$ 10,134	\$ 6,052	\$ 81,443