

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

Jan FY26 YTD

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Additional Disclaimers

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

- Budget vs. Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System '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 Martin Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

Jan FY26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 1,325,691	\$ 1,488,765	\$ 163,074	12.3%
2 Corporate Income Taxes	1,647,303	1,525,335	(121,968)	-7.4%
3 Sales & Use Taxes	1,497,490	1,579,007	81,517	5.4%
4 Act 154 Collections	65,599	64,982	(617)	-0.9%
5 Non-Resident Withholdings	499,457	703,399	203,942	40.8%
6 Alcoholic Beverages	186,962	152,352	(34,609)	-18.5%
7 Cigarettes	43,444	68,939	25,496	58.7%
8 Motor Vehicles	453,604	355,610	(97,995)	-21.6%
9 Excises on Off-Shore Shipment Rum	155,443	146,144	(9,298)	-6.0%
10 Partnerships	211,018	173,781	(37,237)	-17.6%
11 Petroleum Products	295,135	291,310	(3,825)	-1.3%
12 Other Excise Taxes	41,696	67,499	25,803	61.9%
13 Other General Fund Revenue	423,045	452,489	29,444	7.0%
14 Other Tax Revenue	222,404	200,135	(22,269)	-10.0%
Total General Fund Revenue	\$ 7,068,290	\$ 7,269,747	\$ 201,457	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

Jan FY26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,046,709	\$ 1,897,761	\$ 148,949	7%	Primarily due to the Department of Education's delayed reporting of actual results totaling \$41.3M. In addition, \$33.2M remains under the custody of OMB, and \$32.5M remains under the Puerto Rico Police Bureau.
2 Facilities	284,328	233,884	50,444	18%	Largely due to delayed disbursements from the Department of Education amounting to \$47.9M and from the Custody of OMB totaling \$13.9M. This was partially offset by early disbursements in the Department of Correction of (\$5.3M), corresponding to the agency's second-semester rent expense.
3 Purchased Services	341,808	248,652	93,156	27%	Variances are primarily due to the timing of disbursements. The most significant variances include \$25M for the Custody of OMB, \$22.3M for the Department of Education, \$16.9M for the Department of Health, and \$10.2M for the Department of Correction.
4 Donations and Subsidies	187,494	145,320	42,174	22%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$36.2M. Additionally, timing differences from the Custody of the OMB for \$18.1M, partially offset with (\$7.9M) from the Legislative Assembly.
5 Transportation	65,945	53,686	12,259	19%	Primarily due to delayed reporting of actual results by the Department of Education amounting to \$7.9M, and Puerto Rico Police Bureau with \$2.2M.
6 Professional Services	340,555	198,376	142,179	42%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$42.8M, Custody of the Department of Treasury for \$20.1M, Department of the Treasury for \$13.3M, P3 for \$10.2M, AAFAF for \$9.5M, and Medical Services Administration of Puerto Rico for \$8.4M, among others.
7 Other Operating	146,324	116,654	29,670	20%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$13.4M for the Department of Education, \$5.9M for the Custody of OMB, and \$5.8M for the Puerto Rico Police Bureau.
8 Capital Expenditures	87,383	40,116	47,267	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 \$19.9M, PRITS \$5.5M, Department of Transportation \$5.5M, Puerto Rico Police Bureau \$3.9M and The Comprehensive Cancer Center \$3.5M, among others.
9 Debt Service	402,669	403,253	(585)	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	56,819	34,088	22,732	40%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$12.9M, Puerto Rico Police Bureau for \$3.8M, Department of Health for \$1.7M, and Department of Correction and Rehabilitation for \$1.4M.
11 Equipment Purchases	38,109	20,598	17,511	46%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$11.3M, Puerto Rico Police Bureau for \$1.5M, the Emergency and Disaster Management Bureau \$1.2M, and Department of Correction for \$1.2M.
12 Media and Advertisements	2,825	831	1,994	71%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$526K, Administration for Socioeconomic Development of the Family for \$327K, Department of Health for \$241K, and the Comprehensive Cancer Center \$169K.
13 Social Wellbeing for Puerto Rico	1,100,642	993,425	107,218	10%	Variance is driven by timing of disbursements in the Custody of OMB for \$88.7M, and Puerto Rico Health Insurance Administration for \$23.9M. This is partially offset by Custody of the Treasury Department for (\$13.2M).
14 Appropriations to non-governmental entities	94,796	83,415	11,381	12%	Primarily due to delayed reporting of actual results by the ADEA totaling \$12.6M, partially offset by Department of Agriculture totaling (\$4.8M).
30 PayGo	1,203,747	1,174,684	29,063	2%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	216,927	176,573	40,354	19%	The variance is driven by \$34.9M yet to be disbursed from the Custody of OMB to various agencies, and \$11.8M in the Police Bureau. This is partially offset by (\$12.5M) under Contributions to the Municipalities.
82 Federal Fund Matching	90,325	30,025	60,300	67%	This variance is primarily driven by \$56.4M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	3,762	4,342	(580)	-15%	Primarily driven by early disbursements in Department of Health leaving a negative variance of (\$1.5M). This is partially offset by the Institute of Forensic Science that has an available balance of \$857K.
98 Budgetary Reserve	122,107	-	122,107	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
Subtotal General Fund Expenditures	\$ 6,833,274	\$ 5,855,682	\$ 977,591	14%	

Non-Governmental Expenses included in the Certified Budget¹

9 Debt Service	39,646	-	39,646	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	59,470	-	59,470	100.0%	
Subtotal Non-Governmental	\$ 99,116	\$ -	\$ 99,116	100%	
Total General Fund Expenditures	\$ 6,932,390	\$ 5,855,682	\$ 1,076,707	16%	

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
 Jan 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	\$ 1,325,691	\$ 1,488,765	\$ 163,074	12.3%
2 Corporate Income Taxes	3,240,287	-	3,240,287	1,647,303	1,525,335	(121,968)	-7.4%
3 Sales & Use Taxes	2,937,776	-	2,937,776	1,497,490	1,579,007	81,517	5.4%
4 Act 154 Collections	114,399	-	114,399	65,599	64,982	(617)	-0.9%
5 Non-Resident Withholdings	822,509	-	822,509	499,457	703,399	203,942	40.8%
6 Alcoholic Beverages	314,650	-	314,650	186,962	152,352	(34,609)	-18.5%
7 Cigarettes	75,291	-	75,291	43,444	68,939	25,496	58.7%
8 Motor Vehicles	780,647	-	780,647	453,604	355,610	(97,995)	-21.6%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	155,443	146,144	(9,298)	-6.0%
10 Partnerships	421,665	-	421,665	211,018	173,781	(37,237)	-17.6%
11 Petroleum Products	507,108	-	507,108	295,135	291,310	(3,825)	-1.3%
12 Other Excise Taxes	65,738	-	65,738	41,696	67,499	25,803	61.9%
13 Other General Fund Revenue	842,036	-	842,036	423,045	452,489	29,444	7.0%
14 Other Tax Revenue	434,288	-	434,288	222,404	200,135	(22,269)	-10.0%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	67,321	61,154	(6,166)	-9.2%
ii. Cigarette Excise Taxes	32,858	-	32,858	19,167	8,477	(10,690)	-55.8%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	20,475	8,550	(11,925)	-58.2%
iv. FAM & Cine	164,807	-	164,807	94,208	103,752	9,544	10.1%
v. PRCCDA	30,334	-	30,334	21,234	18,201	(3,032)	-14.3%
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 7,068,290	\$ 7,269,747	\$ 201,457	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
 Jan FY26 YTD
 By Concept

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			YTD Budget	Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget		YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll	\$ 3,752,280	\$ (243,636)	\$ 3,508,644	\$ 2,046,709	\$ 1,897,761	\$ 148,949	7%	
2 Facilities	490,504	(3,085)	487,419	284,328	233,884	50,444	18%	
3 Purchased Services	572,820	13,137	585,957	341,808	248,652	93,156	27%	
4 Donations and Subsidies	334,181	(12,763)	321,418	187,494	145,320	42,174	22%	
5 Transportation	113,792	(744)	113,048	65,945	53,686	12,259	19%	
6 Professional Services	575,893	7,915	583,808	340,555	198,376	142,179	42%	
7 Other Operating	229,417	21,424	250,841	146,324	116,654	29,670	20%	
8 Capital Expenditures	157,349	(7,550)	149,799	87,383	40,116	47,267	54%	
9 Debt Service	991,017	-	991,017	402,669	403,253	(585)	0%	
10 Materials and Supplies	77,444	19,961	97,405	56,819	34,088	22,732	40%	
11 Equipment Purchases	41,533	23,797	65,330	38,109	20,598	17,511	46%	
12 Media and Advertisements	4,706	137	4,843	2,825	831	1,994	71%	
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	1,100,642	993,425	107,218	10%	
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	94,796	83,415	11,381	12%	
30 PayGo	2,063,566	-	2,063,566	1,203,747	1,174,684	29,063	2%	
81 Undistributed Appropriations	289,889	21,935	311,824	216,927	176,573	40,354	19%	
82 Federal Fund Matching	155,865	(1,022)	154,843	90,325	30,025	60,300	67%	
89 Prior Period Debts	4,953	1,496	6,449	3,762	4,342	(580)	-15%	
98 Budgetary Reserve	-	209,327	209,327	122,107	-	122,107	100%	
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 6,833,274	\$ 5,855,682	\$ 977,591	14%	

Non-Governmental Expenses included in the Certified Budget²

9 Debt Service	67,965	-	67,965	39,646	-	39,646	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	59,470	-	59,470	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 99,116	\$ -	\$ 99,116	100%
Total General Fund Expenditures	\$ 13,095,315	\$ -	\$ 13,095,315	\$ 6,932,390	\$ 5,855,682	\$ 1,076,707	16%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: January-26
Period: 7

(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	\$ 242,253	\$ 270,030	\$ 27,777	11.5%
2 Corporate Income Taxes	3,323,486	(83,199)	3,240,287	162,417	150,685	(11,732)	-7.2%
3 Sales & Use Taxes	2,907,148	30,628	2,937,776	344,159	354,730	10,570	3.1%
4 Act 154 Collections	123,620	(9,222)	114,399	6,173	6,893	720	11.7%
5 Non-Resident Withholdings	897,735	(75,226)	822,509	69,210	151,774	82,564	119.3%
6 Alcoholic Beverages	298,581	16,070	314,650	26,259	20,387	(5,872)	-22.4%
7 Cigarettes	68,024	7,267	75,291	3,502	9,057	5,555	158.6%
8 Motor Vehicles	757,648	22,999	780,647	65,143	41,572	(23,571)	-36.2%
9 Excises on Off-Shore Shipment Rum	205,301	14,795	220,096	5,940	4,479	(1,461)	-24.6%
10 Partnerships	398,323	23,342	421,665	18,197	11,945	(6,252)	-34.4%
11 Petroleum Products	506,915	193	507,108	48,607	51,803	3,195	6.6%
12 Other Excise Taxes	54,924		65,738	5,674	6,982	1,309	23.1%
13 Other General Fund Revenue	881,349		842,036	82,176	92,786	10,610	12.9%
14 Other Tax Revenue	434,288	-	434,288	52,450	55,317	2,867	5.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings		-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	28,218	19,714	(8,504)	-30.1%
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	15,535	17,248	1,712	11.0%
v. PRCCDA	30,334	-	30,334	3,033	18,201	15,168	500.0%
Total General Fund Revenue	\$ 13,657,919	\$ (156,555)	\$ 13,472,864	\$ 1,132,161	\$ 1,228,440	\$ 96,279	9%

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: January-26
Period: 7

(figures in \$000s)

General Fund Expenses	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (243,636)	\$ 3,508,644	\$ 292,387	\$ 199,389	\$ 92,998	32%
2 Facilities	490,504	(3,085)	487,419	40,618	65,733	(25,114)	-62%
3 Purchased Services	572,820	13,137	585,957	48,830	38,541	10,289	21%
4 Donations and Subsidies	334,181	(12,763)	321,418	26,785	38,498	(11,713)	-44%
5 Transportation	113,792	(744)	113,048	9,421	14,753	(5,332)	-57%
6 Professional Services	575,893	7,915	583,808	48,651	46,483	2,168	4%
7 Other Operating	229,417	21,424	250,841	20,903	32,944	(12,040)	-58%
8 Capital Expenditures	157,349	(7,550)	149,799	12,483	6,054	6,429	52%
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	4,287	3,830	47%
11 Equipment Purchases	41,533	23,797	65,330	5,444	1,872	3,572	66%
12 Media and Advertisements	4,706	137	4,843	404	189	215	53%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	157,235	116,016	41,218	26%
14 Appropriations to non-governmental entities	1,146,700	(13,652)	1,133,048	13,542	8,669	4,873	36%
30 PayGo	2,063,566	-	2,063,566	171,964	163,931	8,033	5%
81 Undistributed Appropriations	289,889	21,935	311,824	30,990	8,335	22,655	73%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	3,365	9,539	74%
89 Prior Period Debts	4,953	1,496	6,449	537	1,087	(550)	-102%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ -	\$ 12,925,402	\$ 968,991	\$ 800,477	\$ 168,515	17%

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	\$ 983,151	\$ 800,477	\$ 182,674	19%

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
 Jan FY26 YTD

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	732	510	(222)
18 Planning Board	-	-	113	113
21 Emergency and Disaster Management Bureau	347	202	-	(202)
23 Puerto Rico Department of State	5,039	2,939	4,111	1,171
24 Puerto Rico Department of Treasury	818,835	477,654	463,495	(14,159)
30 Human Resources Management & Transformation	1,716	1,001	1,613	612
31 General Services Administration	39,155	22,840	17,632	(5,208)
38 Puerto Rico Department of Justice	6,832	3,985	7,528	3,543
40 Puerto Rico Police Bureau	18,899	11,024	4,687	(6,337)
42 Puerto Rico Fire Department Bureau	15,460	9,018	2,559	(6,460)
45 Department of Public Safety	227	132	5	(127)
49 Department of Transportation and Public Works	191,089	111,469	70,717	(40,752)
50 Department of Natural and Environmental Resources	47,246	27,560	32,249	4,689
55 Puerto Rico Department of Agriculture	3,558	2,076	5,738	3,662
67 Puerto Rico Department of Labor and Human Resources	314,572	183,500	139,517	(43,983)
68 Puerto Rico Labor Relations Board	487	284	465	181
69 Puerto Rico Department of Consumer Affairs	2,315	1,350	1,204	(147)
71 Department of Health	181,482	105,865	73,172	(32,693)
78 Department of Housing	27,929	16,292	7,264	(9,028)
81 Department of Education	10,039	5,856	2,376	(3,480)
87 Department of Recreation and Sports	22,347	13,036	4,178	(8,858)
95 Mental Health and Drug Addiction Services Administration	6,659	3,884	3,150	(735)
126 Vocational Rehabilitation Administration	851	496	18	(478)
137 Department of Correction and Rehabilitation	23,925	13,956	5,429	(8,527)
155 State Historic Preservation Office of Puerto Rico	1,207	704	540	(164)
221 Medical Emergency Bureau	8,415	4,909	5,278	369
281 Office of the Election Comptroller	-	-	49	49
Total - Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 1,020,767	\$ 853,869	\$ (166,898)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 343,602	\$ 677,578	\$ 333,976
79 Automobile Accidents Compensation Administration	97,897	57,106	53,221	(3,886)
90 Medical Services Administration of Puerto Rico	145,742	85,016	82,069	(2,948)
119 Department of Economic Development & Commerce	77,039	44,939	67,108	22,169
162 Public Building Authority	151,067	88,122	78,894	(9,228)
168 Puerto Rico Ports Authority	145,455	84,849	58,831	(26,018)
180 Tourism Company	152,211	88,790	118,279	29,489
187 Puerto Rico Health Insurance Administration	291,559	170,076	482,562	312,486
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	54,527	51,443	(3,083)
235 Puerto Rico Housing Finance Corporation	97,997	57,165	15,471	(41,694)
277 Agricultural Enterprises Development Administration	87,077	50,795	52,009	1,214
285 Puerto Rico Integrated Transit Authority	40,178	23,437	35,945	12,508
295 Fiscal Agency & Financial Advisory Authority	8,730	5,093	3,648	(1,445)
303 Convention Center of District Authority	71,087	41,467	97,208	55,741
Total - Core Component Units	\$ 2,048,545	\$ 1,194,984	\$ 1,874,264	\$ 679,279

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Revenue Results for Special Revenue Fund
 By Agency
 Jan 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	\$ 1,228	\$ 4,732	\$ 3,504
22 Office of The Commissioner of Insurance	11,933	6,961	4,037	(2,924)
75 Office of the Financial Institutions Commissioner	15,069	8,790	40,868	32,078
82 Institute of Puerto Rican Culture	1,353	789	1,340	551
105 Industrial Commission	23,356	13,624	23,356	9,732
109 Puerto Rico School of Plastic Arts	2,434	1,420	1,358	(62)
121 Government Board of the 911 Service	22,597	13,182	13,543	362
138 Institutional Trust of the National Guard of Puerto Rico	8,270	4,824	4,674	(150)
161 Puerto Rico Infrastructure Financing Authority	1,346	785	18	(767)
165 Land Authority of Puerto Rico	12,195	7,114	5,574	(1,540)
167 Integral Development of the "Península de Cantera"	257	150	-	(150)
177 Land Administration of Puerto Rico	14,597	8,515	10,708	2,193
186 Culebra Conservation and Development Authority	319	186	557	371
189 Institute of Forensic Science	523	305	-	(305)
191 Musical Arts Corporation	4,519	2,636	1,238	(1,398)
192 Fine Arts Center Corporation	2,968	1,731	1,929	198
195 Economic Development Bank of PR	14,999	8,749	3,070	(5,679)
196 Puerto Rico Public Broadcasting Corporation	142	83	5,715	5,632
198 Agricultural Insurance Corporation	3,416	1,993	-	(1,993)
215 Puerto Rico Conservatory of Music Corporation	4,565	2,663	2,004	(659)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	8,115	5,810	(2,305)
265 Roosevelt Roads	1,920	1,120	571	(549)
271 Puerto Rico Technology and Innovation Services	9,897	5,773	2,029	(3,744)
286 Authority of the Port of Ponce	2,215	1,292	2,854	1,562
288 University of Puerto Rico Comprehensive Cancer Center	58,938	34,381	29,771	(4,610)
293 Center for Diabetes Research, Education, and Medical Services	289	169	-	(169)
298 Public Service Regulatory Board	32,099	18,724	28,487	9,763
310 Municipal Finance Corporation	404,665	236,055	113,543	(122,512)
311 Puerto Rico Gaming Commission	486,042	283,525	243,935	(39,589)
312 Retirement Board of the Government of Puerto Rico	3,397	1,982	463	(1,519)
Total - Secondary Component Units	\$ 1,160,337	\$ 676,863	\$ 552,185	\$ (124,678)
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	394,109	734,424	340,315
Total - OMB and Hacienda Custodies	\$ 675,615	\$ 394,109	\$ 734,797	\$ 340,688
Out of Scope Entities				
10 The General Court of Justice	18,575	10,835	9,817	(1,018)
106 Public Housing Administration	16,598	9,682	-	(9,682)
176 University of Puerto Rico	-	-	42	42
208 Contributions to the Municipalities	-	-	-	-
209 Contributions to Political Parties	-	-	49	49
Total - Out of Scope Entities	\$ 35,173	\$ 20,518	\$ 9,908	\$ (10,609)
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 1,020,767	\$ 853,869	\$ (166,898)
Core Component Units	2,048,545	1,194,984	1,874,264	679,279
Secondary Component Units	1,160,337	676,863	552,185	(124,678)
OMB and Hacienda Custodies	675,615	394,109	734,797	340,688
Out of Scope Entities	35,173	20,518	9,908	(10,609)
Total	\$ 5,669,556	\$ 3,307,241	\$ 4,025,023	\$ 717,782

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

Jan 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	\$ 2,267,239	\$ 1,999,988
2 Facilities	588,368	29,009	617,377	279,786	337,591
3 Purchased Services	1,042,985	41,241	1,084,226	455,413	628,813
4 Donations and Subsidies	363,821	(12,953)	350,868	155,676	195,191
5 Transportation	130,920	(792)	130,128	58,223	71,905
6 Professional Services	868,123	12,925	881,048	284,687	596,361
7 Other Operating	449,676	25,697	475,373	252,099	223,275
8 Capital Expenditures	157,349	53,641	210,990	40,116	170,873
9 Debt Service	991,017	-	991,017	403,253	587,764
10 Materials and Supplies	215,585	19,772	235,357	91,434	143,923
11 Equipment Purchases	91,606	23,868	115,474	24,758	90,716
12 Media and Advertisements	35,924	352	36,276	10,402	25,874
13 Social Wellbeing for Puerto Rico	2,967,322	7,172	2,974,494	1,437,637	1,536,858
14 Appropriations to non-governmental entities	1,770,724	(23,975)	1,746,749	278,223	1,468,527
30 PayGo	2,599,677	(1,989)	2,597,688	1,457,285	1,140,403
81 Undistributed Appropriations	1,398,531	98,884	1,497,415	737,440	759,976
82 Federal Fund Matching	162,701	(1,022)	161,679	30,162	131,517
89 Prior Period Debts	10,448	1,794	12,242	5,616	6,626
98 Budgetary Reserve	-	209,327	209,327	-	209,327
Subtotal Expenditures	\$ 18,354,212	\$ 240,746	\$ 18,594,958	\$ 8,269,451	\$ 10,325,507

Non-Governmental Expenses included in the Certified Budget ³

9 Debt Service	67,965	-	67,965	-	67,965
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures	\$ 18,524,125	\$ 240,746	\$ 18,764,871	\$ 8,269,451	\$ 10,495,420

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: January-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	\$ 255,129	\$ 100,474
2	Facilities	49,031	2,417	51,448	73,789	(22,341)
3	Purchased Services	86,915	3,437	90,352	63,602	26,751
4	Donations and Subsidies	30,318	(1,079)	29,239	39,333	(10,094)
5	Transportation	10,910	(66)	10,844	15,320	(4,476)
6	Professional Services	72,344	1,077	73,421	62,256	11,165
7	Other Operating	37,473	2,141	39,614	38,977	637
8	Capital Expenditures	13,112	4,470	17,582	6,054	11,528
9	Debt Service	50,334	-	50,334	50,333	0
10	Materials and Supplies	17,965	1,648	19,613	12,342	7,271
11	Equipment Purchases	7,634	1,989	9,623	2,533	7,089
12	Media and Advertisements	2,994	29	3,023	1,210	1,813
13	Social Wellbeing for Puerto Rico	247,277	598	247,875	151,115	96,760
14	Appropriations to non-governmental entities	66,682	(1,998)	64,684	51,101	13,583
30	PayGo	216,640	(166)	216,474	203,009	13,465
81	Undistributed Appropriations	116,544	13,245	129,789	52,748	77,041
82	Federal Fund Matching	13,558	(85)	13,473	3,412	10,062
89	Prior Period Debts	871	150	1,020	1,445	(425)
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	Subtotal Expenditures	\$ 1,416,388	\$ 25,066	\$ 1,441,454	\$ 1,083,706	\$ 357,748

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	\$ 25,066	\$ 1,455,614	\$ 1,083,706	\$ 371,908

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

Jan FY26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 9,985	\$ 9,805
16 Office of Management and Budget	27,651	8,024	35,675	11,006	24,668
18 Planning Board	-	21,243	21,243	8,002	13,241
21 Emergency and Disaster Management Bureau	8,545	-	8,545	2,801	5,744
23 Puerto Rico Department of State	21,747	(1,102)	20,645	8,829	11,816
24 Puerto Rico Department of Treasury	1,034,237	2,715	1,036,952	538,983	497,969
28 State Elections Commission	32,400	(33)	32,367	15,958	16,409
30 Human Resources Management & Transformation	12,060	5,558	17,618	11,417	6,201
31 General Services Administration	30,363	35,076	65,439	12,187	53,252
34 Commission of Investigation, Processing and Appeals	526	0	526	277	249
37 Civil Rights Commission	856	-	856	332	524
38 Puerto Rico Department of Justice	166,748	1,797	168,545	88,193	80,352
40 Puerto Rico Police Bureau	879,837	13,591	893,428	450,095	443,334
41 Special Investigations Bureau	6,061	-	6,061	3,270	2,791
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	54,226	48,363
43 Puerto Rico National Guard	20,916	(22)	20,894	13,182	7,712
45 Shared Services within Department of Public Safety	276,756	369	277,125	169,162	107,962
49 Department of Transportation and Public Works	202,976	55,857	258,833	63,773	195,060
50 Department of Natural and Environmental Resources	169,715	12,578	182,293	71,141	111,153
55 Puerto Rico Department of Agriculture	42,469	113	42,582	26,038	16,544
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,309	1,711
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,444	1,558
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	149,777	209,547
68 Puerto Rico Labor Relations Board	1,558	-	1,558	770	788
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	8,477	8,386
71 Department of Health	713,244	19,141	732,385	332,480	399,905
78 Department of Housing	55,106	(0)	55,106	23,236	31,870
81 Department of Education	3,054,423	19,479	3,073,902	1,488,437	1,585,465
87 Department of Recreation and Sports	59,691	72	59,763	20,882	38,880
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	78,208	79,117
96 Office of the Women's Advocate	5,341	-	5,341	2,484	2,857
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,523	2,932
122 Secretariat of the Department of the Family	51,562	211	51,773	32,193	19,580
123 Family and Children Administration	236,201	9,560	245,761	138,310	107,452
124 Child Support Administration (ASUME)	17,837	164	18,001	8,339	9,663
126 Vocational Rehabilitation Administration	29,671	408	30,079	16,459	13,619
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	49,795	55,693
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	235,668	231,739
139 Parole Board	3,419	(43)	3,376	1,621	1,755
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	308	956
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,236	2,588
153 Office for People with Disabilities	4,057	-	4,057	1,216	2,841
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	2,560	2,571
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	20,142	21,025
231 Office for the Patient's Advocate	2,089	15	2,104	1,018	1,086
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	10,057	19,003
279 Public Service Appeals Commission	2,819	22	2,841	1,536	1,305
281 Office of the Election Comptroller	2,923	687	3,610	1,776	1,834
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 226,977	\$ 8,699,994	\$ 4,191,116	\$ 4,508,878

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

Jan 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	\$ 278,104	\$ 310,928
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	42,367	55,530
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	136,391	112,482
119 Department of Economic Development & Commerce	99,121	982	100,103	35,462	64,640
162 Public Building Authority	156,114	(0)	156,114	79,511	76,603
168 Puerto Rico Ports Authority	84,265	61,190	145,455	48,403	97,052
180 Tourism Company	152,211	-	152,211	65,762	86,449
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	663,220	462,853
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	53,497	45,977
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	10,214	96,109
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	87,957	72,351
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	68,095	56,398
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	11,837	36,237
303 Convention Center of District Authority	58,477	13,828	72,305	73,434	(1,129)
Total - Core Component Units	\$ 3,146,077	\$ 80,658	\$ 3,226,735	\$ 1,654,253	\$ 1,572,481

	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	\$ 953	\$ 1,151
22 Office of The Commissioner of Insurance	11,933	-	11,933	4,623	7,310
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,509	1,724
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	5,439	9,630
82 Institute of Puerto Rican Culture	20,951	80	21,031	8,101	12,930
105 Industrial Commission	23,356	-	23,356	10,962	12,394
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	2,752	3,265
121 Government Board of the 911 Service	22,597	-	22,597	6,889	15,708
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,801	5,469
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	1,654	2,193
165 Land Authority of Puerto Rico	12,195	-	12,195	10,249	1,946
167 Integral Development of the "Península de Cantera"	859	(0)	859	327	532
177 Land Administration of Puerto Rico	9,987	4,610	14,597	4,023	10,574
186 Culebra Conservation and Development Authority	583	-	583	497	86
189 Institute of Forensic Science	25,062	885	25,947	13,482	12,465
191 Musical Arts Corporation	10,522	2,570	13,092	6,173	6,919
192 Fine Arts Center Corporation	7,030	90	7,120	3,616	3,504
195 Economic Development Bank of PR	14,999	-	14,999	5,246	9,753
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	4,985	(1,780)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,102	1,314
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	6,565	7,015
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	3,742	10,170
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	514	587
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	1,639	2,690
265 Roosevelt Roads	1,920	1,148	3,068	1,015	2,053
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	48,342	64,978
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	4,571	24,019
286 Authority of the Port of Ponce	2,906	0	2,906	2,861	45
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	43,534	49,222
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	631	1,575
298 Public Service Regulatory Board	40,271	(550)	39,721	14,900	24,821
310 Municipal Finance Corporation	404,665	-	404,665	112,418	292,247
311 Puerto Rico Gaming Commission	451,915	36,319	488,234	214,086	274,148
312 Retirement Board of the Government of Puerto Rico	59,846	17,462	77,308	32,631	44,677
329 Office of Socioeconomic Development	5,747	-	5,747	2,049	3,698
Total - Secondary Component Units	\$ 1,425,750	\$ 79,162	\$ 1,504,912	\$ 585,880	\$ 919,032

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

Jan 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	973,509	2,364,489
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (203,988)	\$ 3,865,694	\$ 973,509	\$ 2,892,184

	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	\$ 31,728	\$ 24,680
10 The General Court of Justice	430,232	3,300	433,532	249,765	183,767
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	88,091	49,752
106 Public Housing Administration	22,462	0	22,462	15,764	6,698
176 University of Puerto Rico	560,898	-	560,898	310,831	250,067
193 Office of Government Ethics	10,149	(2)	10,147	5,581	4,566
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,983	1,605
208 Contributions to the Municipalities	51,840	54,000	105,840	82,728	23,112
220 Correctional Health	55,039	(0)	55,039	33,002	22,037
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,607	1,293
272 Office of the Inspector General	19,556	-	19,556	10,739	8,817
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	32,875	26,448
Total - Out of Scope Entities	\$ 1,409,599	\$ 57,937	\$ 1,467,536	\$ 864,692	\$ 602,844

	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	\$ 4,191,116	\$ 4,508,878
Core Component Units	3,146,077	80,658	3,226,735	1,654,253	1,572,481
Secondary Component Units	1,425,750	79,162	1,504,912	585,880	919,032
OMB and Hacienda Custodies	4,069,682	(203,988)	3,865,694	973,509	2,892,184
Out of Scope Entities	1,409,599	57,937	1,467,536	864,692	602,844
Total	\$ 18,524,125	\$ 240,746	\$ 18,764,871	\$ 8,269,451	\$ 10,495,420

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
 Jan 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	\$ 9,985	\$ 9,805
16 Office of Management and Budget	26,396	8,024	34,420	10,966	23,454
18 Planning Board	-	21,243	21,243	8,002	13,241
21 Emergency and Disaster Management Bureau	8,198	-	8,198	2,801	5,397
23 Puerto Rico Department of State	16,957	(1,350)	15,607	7,085	8,521
24 Puerto Rico Department of Treasury	215,402	2,715	218,117	99,235	118,882
28 State Elections Commission	32,400	(33)	32,367	15,958	16,409
30 Human Resources Management & Transformation	10,344	5,558	15,902	11,065	4,837
31 General Services Administration	24,708	1,576	26,284	8,894	17,390
34 Commission of Investigation, Processing and Appeals	526	0	526	277	249
37 Civil Rights Commission	856	-	856	332	524
38 Puerto Rico Department of Justice	159,916	1,797	161,713	86,906	74,807
40 Puerto Rico Police Bureau	860,938	13,591	874,529	449,328	425,201
41 Special Investigations Bureau	6,061	-	6,061	3,270	2,791
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	54,132	32,997
43 Puerto Rico National Guard	20,916	(22)	20,894	13,182	7,712
45 Shared Services within Department of Public Safety	276,529	369	276,898	169,162	107,735
49 Department of Transportation and Public Works	67,492	251	67,743	30,564	37,179
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	68,581	66,467
55 Puerto Rico Department of Agriculture	38,911	113	39,024	25,416	13,608
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,309	1,711
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,444	1,558
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	28,735	16,017
68 Puerto Rico Labor Relations Board	1,071	-	1,071	613	458
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	7,603	6,946
71 Department of Health	531,762	19,141	550,903	283,114	267,789
78 Department of Housing	27,177	(0)	27,177	17,157	10,020
81 Department of Education	3,044,384	19,479	3,063,863	1,488,121	1,575,742
87 Department of Recreation and Sports	37,344	72	37,416	20,433	16,983
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	77,297	73,369
96 Office of the Women's Advocate	5,341	-	5,341	2,484	2,857
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	1,523	2,932
122 Secretariat of the Department of the Family	51,562	211	51,773	32,193	19,580
123 Family and Children Administration	236,201	9,560	245,761	138,310	107,452
124 Child Support Administration (ASUME)	17,837	164	18,001	8,339	9,663
126 Vocational Rehabilitation Administration	28,820	408	29,228	16,459	12,768
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	49,795	55,693
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	234,590	208,893
139 Parole Board	3,419	(43)	3,376	1,621	1,755
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	308	956
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,236	2,588
153 Office for People with Disabilities	4,057	-	4,057	1,216	2,841
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	2,282	1,641
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	17,110	15,641
231 Office for the Patient's Advocate	2,089	15	2,104	1,018	1,086
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	10,057	19,003
279 Public Service Appeals Commission	2,819	22	2,841	1,536	1,305
281 Office of the Election Comptroller	2,923	687	3,610	1,776	1,834
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 137,403	\$ 6,950,108	\$ 3,523,819	\$ 3,426,289

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
By Agency¹
Jan 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	50,757	52,375
119 Department of Economic Development & Commerce	45,487	(22,423)	23,064	12,364	10,699
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	455,950	378,564
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	1,868	6,458
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	24,560	48,671
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	45,664	38,651
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	11,707	27,637
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (16,357)	\$ 1,178,190	\$ 602,869	\$ 575,321

	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	1,509	1,724
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	80	19,678	7,882	11,796
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	1,686	1,897
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	1,357	1,144
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	(0)	602	231	371
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	136	128
189 Institute of Forensic Science	24,539	885	25,424	13,482	11,942
191 Musical Arts Corporation	8,506	67	8,573	5,004	3,569
192 Fine Arts Center Corporation	4,262	(110)	4,152	2,500	1,652
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	1,539	1,524
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	4,676	4,339
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	514	587
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	1,639	2,690
265 Roosevelt Roads	-	1,148	1,148	631	517
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	48,342	55,081
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	4,571	24,019
286 Authority of the Port of Ponce	691	0	691	317	374
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	16,404	17,414
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	439	1,478
298 Public Service Regulatory Board	8,172	(550)	7,622	4,628	2,994
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	1,046	1,146
312 Retirement Board of the Government of Puerto Rico	56,449	17,462	73,911	32,631	41,280
329 Office of Socioeconomic Development	5,747	-	5,747	2,049	3,698
Total - Secondary Component Units	\$ 309,317	\$ 35,259	\$ 344,576	\$ 153,211	\$ 191,365

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actuals Results for General Fund
 By Agency¹
 Jan 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	733,516	1,928,867
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (214,241)	\$ 3,190,079	\$ 733,516	\$ 2,456,563

	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	\$ 31,728	\$ 24,680
10 The General Court of Justice	411,657	3,300	414,957	240,799	174,158
100 Legislative Assembly of the Commonwealth	137,477	366	137,843	88,091	49,752
106 Public Housing Administration	5,864	0	5,864	2,305	3,559
176 University of Puerto Rico	560,898	-	560,898	310,831	250,067
193 Office of Government Ethics	10,149	(2)	10,147	5,581	4,566
200 Special Independent Prosecutor's Panel	3,588	-	3,588	1,983	1,605
208 Contributions to the Municipalities	51,840	54,000	105,840	82,728	23,112
220 Correctional Health	55,039	(0)	55,039	33,002	22,037
268 Puerto Rico Institute of Statistics	2,900	-	2,900	1,607	1,293
272 Office of the Inspector General	19,556	-	19,556	10,739	8,817
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	32,875	26,448
Total - Out of Scope Entities	\$ 1,374,426	\$ 57,937	\$ 1,432,363	\$ 842,267	\$ 590,096

	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	\$ 3,523,819	\$ 3,426,289
Core Component Units	1,194,547	(16,357)	1,178,190	602,869	575,321
Secondary Component Units	309,317	35,259	344,576	153,211	191,365
OMB and Hacienda Custodies	3,404,320	(214,241)	3,190,079	733,516	2,456,563
Out of Scope Entities	1,374,426	57,937	1,432,363	842,267	590,096
Total	\$ 13,095,315	\$ 0	\$ 13,095,315	\$ 5,855,682	\$ 7,239,633

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
Jan 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	41	1,214
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	1,744	3,295
24 Puerto Rico Department of Treasury	818,835	-	818,835	439,747	379,088
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	352	1,364
31 General Services Administration	5,655	33,500	39,155	3,294	35,861
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	1,287	5,545
40 Puerto Rico Police Bureau	18,899	-	18,899	767	18,132
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	94	15,366
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	33,209	157,881
50 Department of Natural and Environmental Resources	47,246	-	47,246	2,560	44,686
55 Puerto Rico Department of Agriculture	3,558	-	3,558	623	2,935
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	121,042	193,530
68 Puerto Rico Labor Relations Board	487	-	487	157	330
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	874	1,441
71 Department of Health	181,482	-	181,482	49,365	132,117
78 Department of Housing	27,929	-	27,929	6,079	21,850
81 Department of Education	10,039	-	10,039	316	9,723
87 Department of Recreation and Sports	22,347	-	22,347	449	21,898
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	911	5,748
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	1,079	22,846
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	278	929
221 Medical Emergency Corps Bureau	8,415	-	8,415	3,031	5,384
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	\$ 667,297	\$ 1,082,589

Puerto Rico Department of Treasury
FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund
 By Agency¹
 Jan 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	\$ 278,104	\$ 310,928
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	42,367	55,530
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	85,634	60,108
119 Department of Economic Development & Commerce	53,634	23,405	77,039	23,098	53,941
162 Public Building Authority	151,067	-	151,067	79,511	71,556
168 Puerto Rico Ports Authority	84,265	61,190	145,455	48,403	97,052
180 Tourism Company	152,211	-	152,211	65,762	86,449
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	53,497	39,977
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	8,346	89,651
277 Agricultural Enterprises Development Administration	87,077	-	87,077	63,397	23,680
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	22,431	17,747
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	130	8,600
303 Convention Center of District Authority	58,477	12,610	71,087	73,434	(2,347)
Total - Core Component Units	\$ 1,951,530	\$ 97,015	\$ 2,048,545	\$ 1,051,384	\$ 997,161

	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	\$ 953	\$ 1,151
22 Office of The Commissioner of Insurance	11,933	-	11,933	4,623	7,310
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	5,439	9,630
82 Institute of Puerto Rican Culture	1,353	-	1,353	219	1,134
105 Industrial Commission	23,356	-	23,356	10,962	12,394
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,066	1,368
121 Government Board of the 911 Service	22,597	-	22,597	6,889	15,708
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	2,801	5,469
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	297	1,049
165 Land Authority of Puerto Rico	12,195	-	12,195	10,249	1,946
167 Integral Development of the "Peninsula de Cantera"	257	-	257	96	161
177 Land Administration of Puerto Rico	9,987	4,610	14,597	4,023	10,574
186 Culebra Conservation and Development Authority	319	-	319	362	(43)
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	1,169	3,350
192 Fine Arts Center Corporation	2,768	200	2,968	1,116	1,852
195 Economic Development Bank of PR	14,999	-	14,999	5,246	9,753
196 Puerto Rico Public Broadcasting Corporation	142	-	142	3,446	(3,304)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,102	1,314
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	1,889	2,676
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	3,742	10,170
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	384	1,536
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	2,544	(329)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	27,130	31,808
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	192	97
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	10,272	21,827
310 Municipal Finance Corporation	404,665	-	404,665	112,418	292,247
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	213,040	273,002
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	\$ 43,904	\$ 1,160,337	\$ 432,669	\$ 727,668

Puerto Rico Department of Treasury

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

By Agency¹

Jan 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	239,994	435,622
Total - OMB and Hacienda Custodies	\$ 665,362	\$ 10,253	\$ 675,615	\$ 239,994	\$ 435,622

	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	8,966	9,609
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	16,598	-	16,598	13,459	3,139
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	\$ 22,425	\$ 12,748

	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	\$ 667,297	\$ 1,082,589
Core Component Units	1,951,530	97,015	2,048,545	1,051,384	997,161
Secondary Component Units	1,116,433	43,904	1,160,337	432,669	727,668
OMB and Hacienda Custodies	665,362	10,253	675,615	239,994	435,622
Out of Scope Entities	35,173	-	35,173	22,425	12,748
Total	\$ 5,428,810	\$ 240,746	\$ 5,669,556	\$ 2,413,769	\$ 3,255,787

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
Jan 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	\$ 11,544	\$ -	\$ 11,544	\$ 9,985	\$ 1,560	14%
16 Office of Management and Budget	16,130	4,681	20,810	11,006	9,804	47%
18 Planning Board	-	12,392	12,392	8,002	4,390	35%
21 Emergency and Disaster Management Bureau	4,985	-	4,985	2,801	2,183	44%
23 Puerto Rico Department of State	12,686	(643)	12,043	8,829	3,214	27%
24 Puerto Rico Department of Treasury	603,305	1,584	604,889	538,983	65,906	11%
28 State Elections Commission	18,900	(19)	18,881	15,958	2,923	15%
30 Human Resources Management & Transformation	7,035	3,242	10,277	11,417	(1,140)	-11%
31 General Services Administration	17,712	20,461	38,173	12,187	25,985	68%
34 Commission of Investigation, Processing and Appeals	307	0	307	277	30	10%
37 Civil Rights Commission	499	-	499	332	168	34%
38 Puerto Rico Department of Justice	97,270	1,048	98,318	88,193	10,125	10%
40 Puerto Rico Police Bureau	513,238	7,928	521,167	450,095	71,072	14%
41 Special Investigations Bureau	3,536	-	3,536	3,270	266	8%
42 Puerto Rico Fire Department Bureau	59,844	-	59,844	54,226	5,618	9%
43 Puerto Rico National Guard	12,201	(13)	12,188	13,182	(993)	-8%
45 Department of Public Safety	161,441	215	161,656	169,162	(7,506)	-5%
49 Department of Transportation and Public Works	118,403	32,583	150,986	63,773	87,213	58%
50 Department of Natural and Environmental Resources	94,872	7,337	102,210	71,141	31,069	30%
55 Puerto Rico Department of Agriculture	24,774	66	24,839	26,038	(1,199)	-5%
60 Office of the Citizen's Ombudsman	2,337	8	2,345	2,309	36	2%
62 Cooperative Development Commission of Puerto Rico	1,751	0	1,751	1,444	307	18%
67 Puerto Rico Department of Labor and Human Resources	209,641	(35)	209,606	149,777	59,829	29%
68 Puerto Rico Labor Relations Board	909	-	909	770	139	15%
69 Puerto Rico Department of Consumer Affairs	9,690	147	9,837	8,477	1,360	14%
71 Department of Health	416,059	11,166	427,225	332,480	94,745	22%
78 Department of Housing	32,145	(0)	32,145	23,236	8,909	28%
81 Department of Education	1,781,747	11,363	1,793,109	1,488,437	304,673	17%
87 Department of Recreation and Sports	34,820	42	34,861	20,882	13,979	40%
95 Mental Health and Drug Addiction Services Administration	91,951	(179)	91,773	78,208	13,565	15%
96 Office of the Women's Advocate	3,116	-	3,116	2,484	632	20%
120 Veteran's Advocate Office of Puerto Rico	2,599	(0)	2,599	1,523	1,076	41%
122 Secretariat of the Department of the Family	30,078	123	30,201	32,193	(1,992)	-7%
123 Family and Children Administration	137,784	5,577	143,361	138,310	5,051	4%
124 Child Support Administration (ASUME)	10,405	96	10,501	8,339	2,162	21%
126 Vocational Rehabilitation Administration	17,308	238	17,546	16,459	1,087	6%
127 Administration for Socioeconomic Development of the Family	61,566	(31)	61,535	49,795	11,740	19%
137 Department of Correction and Rehabilitation	270,694	1,960	272,654	235,668	36,986	14%
139 Parole Board	1,994	(25)	1,969	1,621	348	18%
143 Office of Protection and Defense for People with Disabilities	737	(0)	737	308	430	58%
152 Elderly and Retired People Advocate Office	2,222	9	2,230	1,236	995	45%
153 Office for People with Disabilities	2,367	-	2,367	1,216	1,150	49%
155 State Historic Preservation Office of Puerto Rico	2,666	327	2,993	2,560	433	14%
221 Medical Emergency Corps Bureau	22,430	1,583	24,014	20,142	3,872	16%
231 Office for the Patient's Advocate	1,219	9	1,228	1,018	210	17%
241 Administration for Integral Development of Childhood	8,202	8,750	16,952	10,057	6,895	41%
279 Public Service Appeals Commission	1,644	13	1,657	1,536	121	7%
281 Office of the Election Comptroller	1,705	401	2,106	1,776	330	16%
Total - Entities Operating in PRIFAS 7.5	\$ 4,938,465	\$ 132,403	\$ 5,070,868	\$ 4,191,116	\$ 879,752	17%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
Jan 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	\$ 343,602	\$ -	\$ 343,602	\$ 278,104	\$ 65,498	19%
79 Automobile Accidents Compensation Administration	57,217	(111)	57,106	42,367	14,740	26%
90 Medical Services Administration of Puerto Rico	142,818	2,358	145,176	136,391	8,785	6%
119 Department of Economic Development & Commerce	57,821	573	58,393	35,462	22,931	39%
162 Public Building Authority	91,067	(0)	91,067	79,511	11,556	13%
168 Puerto Rico Ports Authority	49,155	35,694	84,849	48,403	36,446	43%
180 Tourism Company	88,790	-	88,790	65,762	23,028	26%
187 Puerto Rico Health Insurance Administration	656,876	-	656,876	663,220	(6,344)	-1%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	58,027	-	58,027	53,497	4,529	8%
235 Puerto Rico Housing Finance Corporation	62,022	-	62,022	10,214	51,808	84%
277 Agricultural Enterprises Development Administration	93,689	(176)	93,513	87,957	5,556	6%
285 Puerto Rico Integrated Transit Authority	72,395	226	72,621	68,095	4,526	6%
295 Fiscal Agency & Financial Advisory Authority	27,624	419	28,043	11,837	16,206	58%
303 Convention Center of District Authority	34,112	8,066	42,178	73,434	(31,256)	-74%
Total - Core Component Units	\$ 1,835,212	\$ 47,050	\$ 1,882,262	\$ 1,654,253	\$ 228,009	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,117	\$ 111	\$ 1,228	\$ 953	\$ 275	22%
22 Office of The Commissioner of Insurance	6,961	-	6,961	4,623	2,338	34%
29 Puerto Rico Federal Affairs Administration	1,880	6	1,886	1,509	377	20%
75 Office of the Financial Institutions Commissioner	8,790	-	8,790	5,439	3,352	38%
82 Institute of Puerto Rican Culture	12,221	46	12,268	8,101	4,167	34%
105 Industrial Commission	13,624	-	13,624	10,962	2,662	20%
109 Puerto Rico School of Plastic Arts	3,116	394	3,510	2,752	758	22%
121 Government Board of the 911 Service	13,182	-	13,182	6,889	6,292	48%
138 Institutional Trust of the National Guard of Puerto Rico	4,824	-	4,824	2,801	2,023	42%
161 Puerto Rico Infrastructure Financing Authority	2,188	56	2,244	1,654	590	26%
165 Land Authority of Puerto Rico	7,114	-	7,114	10,249	(3,135)	-44%
167 Integral Development of the "Península de Cantera"	501	(0)	501	327	174	35%
177 Land Administration of Puerto Rico	5,826	2,689	8,515	4,023	4,492	53%
186 Culebra Conservation and Development Authority	340	-	340	497	(157)	-46%
189 Institute of Forensic Science	14,620	516	15,136	13,482	1,654	11%
191 Musical Arts Corporation	6,138	1,499	7,637	6,173	1,464	19%
192 Fine Arts Center Corporation	4,101	53	4,153	3,616	537	13%
195 Economic Development Bank of PR	8,749	-	8,749	5,246	3,504	40%
196 Puerto Rico Public Broadcasting Corporation	83	1,787	1,870	4,985	(3,115)	-167%
198 Agricultural Insurance Corporation	1,993	-	1,993	2,102	(109)	-5%
215 Puerto Rico Conservatory of Music Corporation	7,876	46	7,922	6,565	1,357	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	8,115	-	8,115	3,742	4,373	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	642	-	642	514	129	20%
264 Corporation for the "Caño Martín Peña" Enlace Project	2,105	421	2,525	1,639	887	35%
265 Roosevelt Roads	1,120	669	1,789	1,015	774	43%
271 Puerto Rico Technology and Innovation Services	66,103	0	66,103	48,342	17,761	27%
276 Puerto Rico Public Private Partnership Authority	16,714	(37)	16,678	4,571	12,107	73%
286 Authority of the Port of Ponce	1,695	0	1,695	2,861	(1,166)	-69%
288 University of Puerto Rico Comprehensive Cancer Center	47,634	6,473	54,108	43,534	10,574	20%
293 Center for Diabetes Research, Education, and Medical Services	891	396	1,287	631	656	51%
298 Public Service Regulatory Board	23,491	(321)	23,171	14,900	8,271	36%
310 Municipal Finance Corporation	236,055	-	236,055	112,418	123,637	52%
311 Puerto Rico Gaming Commission	263,617	21,186	284,803	214,086	70,717	25%
312 Retirement Board of the Government of Puerto Rico	34,910	10,186	45,096	32,631	12,466	28%
329 Office of Socioeconomic Development	3,352	-	3,352	2,049	1,303	39%
Total - Secondary Component Units	\$ 831,688	\$ 46,178	\$ 877,866	\$ 585,880	\$ 291,986	33%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund
By Agency¹
Jan 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	\$ 480,807	\$ (172,985)	\$ 307,822	\$ -	\$ 307,822	100%
25 Custody of the Department of the Treasury	1,091,642	53,992	1,145,634	973,509	172,125	15%
Total - OMB and Hacienda Custodies	\$ 1,572,449	\$ (118,993)	\$ 1,453,456	\$ 973,509	\$ 479,947	33%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 32,745	\$ 159	\$ 32,904	\$ 31,728	\$ 1,177	4%
10 The General Court of Justice	250,969	1,925	252,894	249,765	3,129	1%
100 Legislative Assembly of the Commonwealth	80,195	213	80,408	88,091	(7,682)	-10%
106 Public Housing Administration	13,103	0	13,103	15,764	(2,661)	-20%
176 University of Puerto Rico	327,191	-	327,191	310,831	16,360	5%
193 Office of Government Ethics	5,920	(1)	5,919	5,581	338	6%
200 Special Independent Prosecutor's Panel	2,093	-	2,093	1,983	110	5%
208 Contributions to the Municipalities	30,240	31,500	61,740	82,728	(20,988)	-34%
220 Correctional Health	32,106	(0)	32,106	33,002	(896)	-3%
268 Puerto Rico Institute of Statistics	1,692	-	1,692	1,607	85	5%
272 Office of the Inspector General	11,408	-	11,408	10,739	669	6%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	34,605	-	34,605	32,875	1,730	5%
Total - Out of Scope Entities	\$ 822,266	\$ 33,796	\$ 856,063	\$ 864,692	\$ (8,629)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 4,938,465	\$ 132,403	\$ 5,070,868	\$ 4,191,116	\$ 879,752	17%
Core Component Units	1,835,212	47,050	1,882,262	1,654,253	228,009	12%
Secondary Component Units	831,688	46,178	877,866	585,880	291,986	33%
OMB and Hacienda Custodies	1,572,449	(118,993)	1,446,565	973,509	479,947	33%
Out of Scope Entities	822,266	33,796	856,063	864,692	(8,629)	-1%
Total	\$ 10,000,080	\$ 140,435	\$ 10,133,624	\$ 8,269,451	\$ 1,871,063	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
Jan 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	\$ 11,544	\$ -	\$ 11,544	\$ 9,985	\$ 1,560	14%
16 Office of Management and Budget	15,398	4,681	20,078	10,966	9,113	45%
18 Planning Board	-	12,392	12,392	8,002	4,390	35%
21 Emergency and Disaster Management Bureau	4,782	-	4,782	2,801	1,981	41%
23 Puerto Rico Department of State	9,892	(788)	9,104	7,085	2,019	22%
24 Puerto Rico Department of Treasury	125,651	1,584	127,235	99,235	27,999	22%
28 State Elections Commission	18,900	(19)	18,881	15,958	2,923	15%
30 Human Resources Management & Transformation	6,034	3,242	9,276	11,065	(1,789)	-19%
31 General Services Administration	14,413	919	15,332	8,894	6,439	42%
34 Commission of Investigation, Processing and Appeals	307	0	307	277	30	10%
37 Civil Rights Commission	499	-	499	332	168	34%
38 Puerto Rico Department of Justice	93,284	1,048	94,333	86,906	7,427	8%
40 Puerto Rico Police Bureau	502,214	7,928	510,142	449,328	60,814	12%
41 Special Investigations Bureau	3,536	-	3,536	3,270	266	8%
42 Puerto Rico Fire Department Bureau	50,825	-	50,825	54,132	(3,307)	-7%
43 Puerto Rico National Guard	12,201	(13)	12,188	13,182	(993)	-8%
45 Department of Public Safety	161,309	215	161,524	169,162	(7,639)	-5%
49 Department of Transportation and Public Works	39,370	147	39,517	30,564	8,953	23%
50 Department of Natural and Environmental Resources	67,312	7,337	74,649	68,581	6,069	8%
55 Puerto Rico Department of Agriculture	22,698	66	22,764	25,416	(2,652)	-12%
60 Office of the Citizen's Ombudsman	2,337	8	2,345	2,309	36	2%
62 Cooperative Development Commission of Puerto Rico	1,751	0	1,751	1,444	307	18%
67 Puerto Rico Department of Labor and Human Resources	26,141	(35)	26,106	28,735	(2,630)	-10%
68 Puerto Rico Labor Relations Board	625	-	625	613	12	2%
69 Puerto Rico Department of Consumer Affairs	8,468	18	8,487	7,603	884	10%
71 Department of Health	310,195	11,166	321,360	283,114	38,246	12%
78 Department of Housing	15,853	(0)	15,853	17,157	(1,304)	-8%
81 Department of Education	1,775,891	11,363	1,787,253	1,488,121	299,133	17%
87 Department of Recreation and Sports	21,784	42	21,826	20,433	1,393	6%
95 Mental Health and Drug Addiction Services Administration	88,067	(179)	87,889	77,297	10,592	12%
96 Office of the Women's Advocate	3,116	-	3,116	2,484	632	20%
120 Veteran's Advocate Office of Puerto Rico	2,599	(0)	2,599	1,523	1,076	41%
122 Secretariat of the Department of the Family	30,078	123	30,201	32,193	(1,992)	-7%
123 Family and Children Administration	137,784	5,577	143,361	138,310	5,051	4%
124 Child Support Administration (ASUME)	10,405	96	10,501	8,339	2,162	21%
126 Vocational Rehabilitation Administration	16,812	238	17,049	16,459	590	3%
127 Administration for Socioeconomic Development of the Family	61,566	(31)	61,535	49,795	11,740	19%
137 Department of Correction and Rehabilitation	256,738	1,960	258,698	234,590	24,108	9%
139 Parole Board	1,994	(25)	1,969	1,621	348	18%
143 Office of Protection and Defense for People with Disabilities	737	(0)	737	308	430	58%
152 Elderly and Retired People Advocate Office	2,222	9	2,230	1,236	995	45%
153 Office for People with Disabilities	2,367	-	2,367	1,216	1,150	49%
155 State Historic Preservation Office of Puerto Rico	1,962	327	2,289	2,282	6	0%
221 Medical Emergency Corps Bureau	17,522	1,583	19,105	17,110	1,995	10%
231 Office for the Patient's Advocate	1,219	9	1,228	1,018	210	17%
241 Administration for Integral Development of Childhood	8,202	8,750	16,952	10,057	6,895	41%
279 Public Service Appeals Commission	1,644	13	1,657	1,536	121	7%
281 Office of the Election Comptroller	1,705	401	2,106	1,776	330	16%
Total - Entities Operating in PRIFAS 7.5	\$ 3,969,950	\$ 80,152	\$ 4,050,101	\$ 3,523,819	\$ 526,282	13%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Jan 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	57,802	2,358	60,160	50,757	9,403	16%
119 Department of Economic Development & Commerce	26,534	(13,080)	13,454	12,364	1,090	8%
162 Public Building Authority	2,944	(0)	2,944	-	2,944	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	486,800	-	486,800	455,950	30,850	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	3,500	-	3,500	-	3,500	100%
235 Puerto Rico Housing Finance Corporation	4,857	-	4,857	1,868	2,989	62%
277 Agricultural Enterprises Development Administration	42,894	(176)	42,718	24,560	18,158	43%
285 Puerto Rico Integrated Transit Authority	48,957	226	49,183	45,664	3,520	7%
295 Fiscal Agency & Financial Advisory Authority	22,531	419	22,951	11,707	11,244	49%
303 Convention Center of District Authority	-	711	711	-	711	100%
Total - Core Component Units	\$ 696,819	\$ (9,542)	\$ 687,278	\$ 602,869	\$ 84,408	12%

	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	1,880	6	1,886	1,509	377	20%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	11,432	46	11,479	7,882	3,597	31%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	1,696	394	2,090	1,686	404	19%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,403	56	1,459	1,357	102	7%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	351	(0)	351	231	120	34%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	154	-	154	136	18	12%
189 Institute of Forensic Science	14,314	516	14,831	13,482	1,349	9%
191 Musical Arts Corporation	4,962	39	5,001	5,004	(3)	0%
192 Fine Arts Center Corporation	2,486	(64)	2,422	2,500	(78)	-3%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	1,787	1,787	1,539	248	14%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	5,213	46	5,259	4,676	583	11%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	642	-	642	514	129	20%
264 Corporation for the "Caño Martín Peña" Enlace Project	2,105	421	2,525	1,639	887	35%
265 Roosevelt Roads	-	669	669	631	38	6%
271 Puerto Rico Technology and Innovation Services	60,330	0	60,330	48,342	11,988	20%
276 Puerto Rico Public Private Partnership Authority	16,714	(37)	16,678	4,571	12,107	73%
286 Authority of the Port of Ponce	403	0	403	317	86	21%
288 University of Puerto Rico Comprehensive Cancer Center	13,254	6,473	19,727	16,404	3,323	17%
293 Center for Diabetes Research, Education, and Medical Services	722	396	1,118	439	679	61%
298 Public Service Regulatory Board	4,767	(321)	4,446	4,628	(182)	-4%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,326	(47)	1,279	1,046	233	18%
312 Retirement Board of the Government of Puerto Rico	32,929	10,186	43,115	32,631	10,484	24%
329 Office of Socioeconomic Development	3,352	-	3,352	2,049	1,303	39%
Total - Secondary Component Units	\$ 180,435	\$ 20,568	\$ 201,003	\$ 153,211	\$ 47,791	24%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for General Fund
By Agency¹
Jan 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	\$ 480,807	\$ (172,985)	\$ 307,822	\$ -	\$ 307,822	100%
25 Custody of the Department of the Treasury	703,514	48,011	751,525	733,516	18,009	2%
Total - OMB and Hacienda Custodies	\$ 1,184,322	\$ (124,974)	\$ 1,059,347	\$ 733,516	\$ 325,831	31%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 32,745	\$ 159	\$ 32,904	\$ 31,728	\$ 1,177	4%
10 The General Court of Justice	240,133	1,925	242,058	240,799	1,259	1%
100 Legislative Assembly of the Commonwealth	80,195	213	80,408	88,091	(7,682)	-10%
106 Public Housing Administration	3,421	0	3,421	2,305	1,116	33%
176 University of Puerto Rico	327,191	-	327,191	310,831	16,360	5%
193 Office of Government Ethics	5,920	(1)	5,919	5,581	338	6%
200 Special Independent Prosecutor's Panel	2,093	-	2,093	1,983	110	5%
208 Contributions to the Municipalities	30,240	31,500	61,740	82,728	(20,988)	-34%
220 Correctional Health	32,106	(0)	32,106	33,002	(896)	-3%
268 Puerto Rico Institute of Statistics	1,692	-	1,692	1,607	85	5%
272 Office of the Inspector General	11,408	-	11,408	10,739	669	6%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	34,605	-	34,605	32,875	1,730	5%
Total - Out of Scope Entities	\$ 801,749	\$ 33,796	\$ 835,545	\$ 842,267	\$ (6,722)	-1%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 3,969,950	\$ 80,152	\$ 4,050,101	\$ 3,523,819	\$ 526,282	13%
Core Component Units	696,819	(9,542)	687,278	602,869	84,408	12%
Secondary Component Units	180,435	20,568	201,003	153,211	47,791	24%
OMB and Hacienda Custodies	1,184,322	(124,974)	1,059,347	733,516	325,831	31%
Out of Scope Entities	801,749	33,796	835,545	842,267	(6,722)	-1%
Total	\$ 6,833,274	\$ 0	\$ 6,833,274	\$ 5,855,682	\$ 977,591	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
Jan 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	732	-	732	41	691	94%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	202	-	202	-	202	100%
23 Puerto Rico Department of State	2,794	145	2,939	1,744	1,195	41%
24 Puerto Rico Department of Treasury	477,654	-	477,654	439,747	37,907	8%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,001	-	1,001	352	649	65%
31 General Services Administration	3,299	19,542	22,840	3,294	19,547	86%
38 Puerto Rico Department of Justice	3,985	-	3,985	1,287	2,698	68%
40 Puerto Rico Police Bureau	11,024	-	11,024	767	10,258	93%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	9,018	-	9,018	94	8,925	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	132	-	132	-	132	100%
49 Department of Transportation and Public Works	79,032	32,437	111,469	33,209	78,260	70%
50 Department of Natural and Environmental Resources	27,560	-	27,560	2,560	25,000	91%
55 Puerto Rico Department of Agriculture	2,076	-	2,076	623	1,453	70%
67 Puerto Rico Department of Labor and Human Resources	183,500	-	183,500	121,042	62,458	34%
68 Puerto Rico Labor Relations Board	284	-	284	157	127	45%
69 Puerto Rico Department of Consumer Affairs	1,222	128	1,350	874	476	35%
71 Department of Health	105,865	-	105,865	49,365	56,499	53%
78 Department of Housing	16,292	-	16,292	6,079	10,213	63%
81 Department of Education	5,856	-	5,856	316	5,540	95%
87 Department of Recreation and Sports	13,036	-	13,036	449	12,586	97%
95 Mental Health and Drug Addiction Services Administration	3,884	-	3,884	911	2,974	77%
126 Vocational Rehabilitation Administration	496	-	496	-	496	100%
137 Department of Correction and Rehabilitation	13,956	-	13,956	1,079	12,878	92%
155 State Historic Preservation Office of Puerto Rico	704	-	704	278	426	61%
221 Medical Emergency Corps Bureau	4,909	-	4,909	3,031	1,877	38%
Total - Entities Operating in PRIFAS 7.5	\$ 968,515	\$ 52,252	\$ 1,020,767	\$ 667,297	\$ 353,470	35%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
By Agency¹
Jan 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	\$ 343,602	\$ -	\$ 343,602	\$ 278,104	\$ 65,498	19%
79 Automobile Accidents Compensation Administration	57,217	(111)	57,106	42,367	14,740	26%
90 Medical Services Administration of Puerto Rico	85,016	-	85,016	85,634	(618)	-1%
119 Department of Economic Development & Commerce	31,287	13,653	44,939	23,098	21,841	49%
162 Public Building Authority	88,122	-	88,122	79,511	8,611	10%
168 Puerto Rico Ports Authority	49,155	35,694	84,849	48,403	36,446	43%
180 Tourism Company	88,790	-	88,790	65,762	23,028	26%
187 Puerto Rico Health Insurance Administration	170,076	-	170,076	207,270	(37,194)	-22%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	54,527	-	54,527	53,497	1,029	2%
235 Puerto Rico Housing Finance Corporation	57,165	-	57,165	8,346	48,819	85%
277 Agricultural Enterprises Development Administration	50,795	-	50,795	63,397	(12,602)	-25%
285 Puerto Rico Integrated Transit Authority	23,437	-	23,437	22,431	1,006	4%
295 Fiscal Agency & Financial Advisory Authority	5,093	-	5,093	130	4,962	97%
303 Convention Center of District Authority	34,112	7,356	41,467	73,434	(31,967)	-77%
Total - Core Component Units	\$ 1,138,393	\$ 56,592	\$ 1,194,984	\$ 1,051,384	\$ 143,600	12%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,117	\$ 111	\$ 1,228	\$ 953	\$ 275	22%
22 Office of The Commissioner of Insurance	6,961	-	6,961	4,623	2,338	34%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	8,790	-	8,790	5,439	3,352	38%
82 Institute of Puerto Rican Culture	789	-	789	219	570	72%
105 Industrial Commission	13,624	-	13,624	10,962	2,662	20%
109 Puerto Rico School of Plastic Arts	1,420	-	1,420	1,066	354	25%
121 Government Board of the 911 Service	13,182	-	13,182	6,889	6,292	48%
138 Institutional Trust of the National Guard of Puerto Rico	4,824	-	4,824	2,801	2,023	42%
161 Puerto Rico Infrastructure Financing Authority	785	-	785	297	488	62%
165 Land Authority of Puerto Rico	7,114	-	7,114	10,249	(3,135)	-44%
167 Integral Development of the "Península de Cantera"	150	-	150	96	54	36%
177 Land Administration of Puerto Rico	5,826	2,689	8,515	4,023	4,492	53%
186 Culebra Conservation and Development Authority	186	-	186	362	(176)	-94%
189 Institute of Forensic Science	305	-	305	-	305	100%
191 Musical Arts Corporation	1,176	1,460	2,636	1,169	1,467	56%
192 Fine Arts Center Corporation	1,615	117	1,731	1,116	615	36%
195 Economic Development Bank of PR	8,749	-	8,749	5,246	3,504	40%
196 Puerto Rico Public Broadcasting Corporation	83	-	83	3,446	(3,363)	-4060%
198 Agricultural Insurance Corporation	1,993	-	1,993	2,102	(109)	-5%
215 Puerto Rico Conservatory of Music Corporation	2,663	-	2,663	1,889	774	29%
236 Innovation Fund for Agricultural Development of Puerto Rico	8,115	-	8,115	3,742	4,373	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,120	-	1,120	384	736	66%
271 Puerto Rico Technology and Innovation Services	5,773	-	5,773	-	5,773	100%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,292	-	1,292	2,544	(1,252)	-97%
288 University of Puerto Rico Comprehensive Cancer Center	34,381	-	34,381	27,130	7,251	21%
293 Center for Diabetes Research, Education, and Medical Services	169	-	169	192	(23)	-14%
298 Public Service Regulatory Board	18,724	-	18,724	10,272	8,452	45%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	236,055	-	236,055	112,418	123,637	52%
311 Puerto Rico Gaming Commission	262,291	21,233	283,525	213,040	70,485	25%
312 Retirement Board of the Government of Puerto Rico	1,982	-	1,982	-	1,982	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 651,253	\$ 25,610	\$ 676,863	\$ 432,669	\$ 244,194	36%

Puerto Rico Department of Treasury
FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund
 By Agency¹
 Jan 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	388,128	5,981	394,109	239,994	154,115	39%
Total - OMB and Hacienda Custodies	\$ 388,128	\$ 5,981	\$ 394,109	\$ 239,994	\$ 154,115	39%
Out of Scope Entities						
10 The General Court of Justice	10,835	-	10,835	8,966	1,870	17%
106 Public Housing Administration	9,682	-	9,682	13,459	(3,777)	-39%
Total - Out of Scope Entities	\$ 20,518	\$ -	\$ 20,518	\$ 22,425	\$ (1,908)	-9%
Recap						
Entities Operating in PRIFAS 7.5	\$ 968,515	\$ 52,252	\$ 1,020,767	\$ 667,297	\$ 353,470	35%
Core Component Units	1,138,393	56,592	1,194,984	1,051,384	143,600	12%
Secondary Component Units	651,253	25,610	676,863	432,669	244,194	36%
OMB and Hacienda Custodies	388,128	5,981	394,109	239,994	154,115	39%
Out of Scope Entities	20,518	-	20,518	22,425	(1,908)	-9%
Total	\$ 3,166,806	\$ 140,435	\$ 3,307,241	\$ 2,413,769	\$ 893,472	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: January-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 2,264	\$ (615)	-37%
16 Office of Management and Budget	2,304	669	2,973	1,742	1,231	41%
18 Planning Board	-	1,770	1,770	1,534	237	13%
21 Emergency and Disaster Management Bureau	712	-	712	594	118	17%
23 Puerto Rico Department of State	1,812	(92)	1,720	1,427	293	17%
24 Puerto Rico Department of Treasury	86,186	226	86,413	54,726	31,687	37%
28 State Elections Commission	2,700	(3)	2,697	3,469	(772)	-29%
30 Human Resources Management & Transformation	1,005	463	1,468	1,499	(31)	-2%
31 General Services Administration	2,530	2,923	5,453	3,064	2,390	44%
34 Commission of Investigation, Processing and Appeals	44	0	44	44	0	1%
37 Civil Rights Commission	71	-	71	32	39	55%
38 Puerto Rico Department of Justice	13,896	150	14,045	14,365	(320)	-2%
40 Puerto Rico Police Bureau	73,320	1,133	74,452	67,122	7,330	10%
41 Special Investigations Bureau	505	-	505	456	49	10%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	8,291	258	3%
43 Puerto Rico National Guard	1,743	(2)	1,741	4,602	(2,860)	-164%
45 Department of Public Safety	23,063	31	23,094	34,426	(11,332)	-49%
49 Department of Transportation and Public Works	16,915	4,655	21,569	10,249	11,320	52%
50 Department of Natural and Environmental Resources	13,553	1,048	14,601	12,100	2,501	17%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	2,289	1,259	35%
60 Office of the Citizen's Ombudsman	334	1	335	321	14	4%
62 Cooperative Development Commission of Puerto Rico	250	0	250	221	29	11%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	7,877	22,066	74%
68 Puerto Rico Labor Relations Board	130	-	130	115	15	12%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,504	(98)	-7%
71 Department of Health	59,437	1,595	61,032	50,502	10,530	17%
78 Department of Housing	4,592	(0)	4,592	4,132	460	10%
81 Department of Education	254,535	1,623	256,158	173,869	82,290	32%
87 Department of Recreation and Sports	4,974	6	4,980	3,310	1,670	34%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	15,144	(2,033)	-16%
96 Office of the Women's Advocate	445	-	445	470	(25)	-6%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	293	78	21%
122 Secretariat of the Department of the Family	4,297	18	4,314	8,293	(3,979)	-92%
123 Family and Children Administration	19,683	797	20,480	27,793	(7,313)	-36%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,533	(33)	-2%
126 Vocational Rehabilitation Administration	2,473	34	2,507	3,757	(1,250)	-50%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	8,772	19	0%
137 Department of Correction and Rehabilitation	38,671	280	38,951	38,610	341	1%
139 Parole Board	285	(4)	281	222	59	21%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	38	67	64%
152 Elderly and Retired People Advocate Office	317	1	319	178	141	44%
153 Office for People with Disabilities	338	-	338	210	129	38%
155 State Historic Preservation Office of Puerto Rico	381	47	428	685	(258)	-60%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,649	782	23%
231 Office for the Patient's Advocate	174	1	175	143	33	19%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,920	502	21%
279 Public Service Appeals Commission	235	2	237	236	1	0%
281 Office of the Election Comptroller	244	57	301	447	(147)	-49%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 18,915	\$ 724,410	\$ 577,537	\$ 146,873	20%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund
 By Agency¹
 For the month of: January-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	\$ 33,006	\$ 16,080	33%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	4,771	3,388	42%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	20,732	7	0%
119 Department of Economic Development & Commerce	8,260	82	8,342	4,209	4,133	50%
162 Public Building Authority	13,010	(0)	13,010	10,692	2,317	18%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	6,345	5,777	48%
180 Tourism Company	12,684	-	12,684	4,250	8,434	66%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	59,724	34,115	36%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	6,849	1,440	17%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,876	6,984	79%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	3,497	9,862	74%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	10,776	(402)	-4%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	1,729	2,277	57%
303 Convention Center of District Authority	4,873	1,152	6,025	6,437	(412)	-7%
Total - Core Component Units	\$ 262,173	\$ 6,721	\$ 268,895	\$ 174,894	\$ 94,001	35%

	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	\$ 147	\$ 28	16%
22 Office of The Commissioner of Insurance	994	-	994	773	221	22%
29 Puerto Rico Federal Affairs Administration	269	1	269	238	31	12%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	790	466	37%
82 Institute of Puerto Rican Culture	1,746	7	1,753	977	775	44%
105 Industrial Commission	1,946	-	1,946	1,673	274	14%
109 Puerto Rico School of Plastic Arts	445	56	501	340	161	32%
121 Government Board of the 911 Service	1,883	-	1,883	984	899	48%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	495	195	28%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	229	92	29%
165 Land Authority of Puerto Rico	1,016	-	1,016	629	387	38%
167 Integral Development of the "Península de Cantera"	72	(0)	72	52	20	27%
177 Land Administration of Puerto Rico	832	384	1,216	664	552	45%
186 Culebra Conservation and Development Authority	49	-	49	82	(34)	-69%
189 Institute of Forensic Science	2,089	74	2,162	1,915	248	11%
191 Musical Arts Corporation	877	214	1,091	790	301	28%
192 Fine Arts Center Corporation	586	8	593	637	(44)	-7%
195 Economic Development Bank of PR	1,250	-	1,250	797	453	36%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	590	(323)	-121%
198 Agricultural Insurance Corporation	285	-	285	150	135	47%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	857	275	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	688	471	41%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	70	22	24%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	203	157	44%
265 Roosevelt Roads	160	96	256	260	(4)	-2%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	23,885	(14,442)	-153%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,697	685	29%
286 Authority of the Port of Ponce	242	0	242	306	(64)	-26%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	7,432	298	4%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	85	99	54%
298 Public Service Regulatory Board	3,356	(46)	3,310	3,279	31	1%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,027	40,686	34,875	5,811	14%
312 Retirement Board of the Government of Puerto Rico	4,987	1,455	6,442	3,575	2,867	45%
329 Office of Socioeconomic Development	479	-	479	410	68	14%
Total - Secondary Component Units	\$ 118,813	\$ 6,597	\$ 125,409	\$ 90,575	\$ 34,834	28%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-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	127,553	28,918	18%
Total - OMB and Hacienda Custodies	\$ 217,445	\$ (16,999)	\$ 200,446	\$ 127,553	\$ 72,893	36%

	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	\$ 4,473	\$ 228	5%
10 The General Court of Justice	35,853	275	36,128	35,958	170	0%
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	8,652	2,835	25%
106 Public Housing Administration	1,872	0	1,872	2,217	(345)	-18%
176 University of Puerto Rico	46,742	-	46,742	44,404	2,337	5%
193 Office of Government Ethics	846	(0)	846	785	60	7%
200 Special Independent Prosecutor's Panel	299	-	299	283	16	5%
208 Contributions to the Municipalities	4,320	4,500	8,820	4,104	4,716	53%
220 Correctional Health	4,587	(0)	4,587	5,807	(1,221)	-27%
268 Puerto Rico Institute of Statistics	242	-	242	230	12	5%
272 Office of the Inspector General	1,630	-	1,630	1,536	93	6%
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	\$ 113,147	\$ 9,148	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	\$ 577,537	\$ 146,873	20%
Core Component Units	262,173	6,721	268,895	174,894	94,001	35%
Secondary Component Units	118,813	6,597	125,409	90,575	34,834	28%
OMB and Hacienda Custodies	217,445	(16,999)	200,446	127,553	72,893	36%
Out of Scope Entities	117,467	4,828	122,295	113,147	9,148	7%
Total	\$ 1,421,392	\$ 20,062	\$ 1,441,454	\$ 1,083,706	\$ 357,748	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: January-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 2,264	\$ (615)	-37%
16 Office of Management and Budget	2,200	669	2,868	1,730	1,139	40%
18 Planning Board	-	1,770	1,770	1,534	237	13%
21 Emergency and Disaster Management Bureau	683	-	683	594	89	13%
23 Puerto Rico Department of State	1,413	(113)	1,301	1,133	167	13%
24 Puerto Rico Department of Treasury	17,950	226	18,176	11,896	6,281	35%
28 State Elections Commission	2,700	(3)	2,697	3,469	(772)	-29%
30 Human Resources Management & Transformation	862	463	1,325	1,429	(104)	-8%
31 General Services Administration	2,059	131	2,190	1,178	1,012	46%
34 Commission of Investigation, Processing and Appeals	44	0	44	44	0	1%
37 Civil Rights Commission	71	-	71	32	39	55%
38 Puerto Rico Department of Justice	13,326	150	13,476	14,025	(548)	-4%
40 Puerto Rico Police Bureau	71,745	1,133	72,877	67,054	5,823	8%
41 Special Investigations Bureau	505	-	505	456	49	10%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	8,279	(1,019)	-14%
43 Puerto Rico National Guard	1,743	(2)	1,741	4,602	(2,860)	-164%
45 Department of Public Safety	23,044	31	23,075	34,426	(11,351)	-49%
49 Department of Transportation and Public Works	5,624	21	5,645	5,376	270	5%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	11,742	(1,078)	-10%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	2,204	1,048	32%
60 Office of the Citizen's Ombudsman	334	1	335	321	14	4%
62 Cooperative Development Commission of Puerto Rico	250	0	250	221	29	11%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	5,217	(1,487)	-40%
68 Puerto Rico Labor Relations Board	89	-	89	98	(9)	-10%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	1,299	(87)	-7%
71 Department of Health	44,314	1,595	45,909	40,843	5,066	11%
78 Department of Housing	2,265	(0)	2,265	2,733	(469)	-21%
81 Department of Education	253,699	1,623	255,322	173,791	81,531	32%
87 Department of Recreation and Sports	3,112	6	3,118	3,242	(124)	-4%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	15,014	(2,459)	-20%
96 Office of the Women's Advocate	445	-	445	470	(25)	-6%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	293	78	21%
122 Secretariat of the Department of the Family	4,297	18	4,314	8,293	(3,979)	-92%
123 Family and Children Administration	19,683	797	20,480	27,793	(7,313)	-36%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,533	(33)	-2%
126 Vocational Rehabilitation Administration	2,402	34	2,436	3,757	(1,321)	-54%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	8,772	19	0%
137 Department of Correction and Rehabilitation	36,677	280	36,957	38,468	(1,512)	-4%
139 Parole Board	285	(4)	281	222	59	21%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	38	67	64%
152 Elderly and Retired People Advocate Office	317	1	319	178	141	44%
153 Office for People with Disabilities	338	-	338	210	129	38%
155 State Historic Preservation Office of Puerto Rico	280	47	327	622	(295)	-90%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,224	505	19%
231 Office for the Patient's Advocate	174	1	175	143	33	19%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	1,920	502	21%
279 Public Service Appeals Commission	235	2	237	236	1	0%
281 Office of the Election Comptroller	244	57	301	447	(147)	-49%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 11,450	\$ 578,586	\$ 511,866	\$ 66,720	12%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
By Agency¹
For the month of: January-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	7,791	804	9%
119 Department of Economic Development & Commerce	3,791	(1,869)	1,922	934	988	51%
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	44,225	25,317	36%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	313	381	55%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	2,125	3,978	65%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	6,701	325	5%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	1,691	1,588	48%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (1,363)	\$ 98,183	\$ 63,780	\$ 34,402	35%

	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	238	31	12%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	1,633	7	1,640	955	685	42%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	242	56	299	218	80	27%
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	187	22	10%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Peninsula de Cantera"	50	(0)	50	27	23	46%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	22	-	22	23	(1)	-5%
189 Institute of Forensic Science	2,045	74	2,119	1,915	204	10%
191 Musical Arts Corporation	709	6	714	513	202	28%
192 Fine Arts Center Corporation	355	(9)	346	482	(136)	-39%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	255	255	364	(109)	-43%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	745	7	751	567	184	25%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	70	22	24%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	203	157	44%
265 Roosevelt Roads	-	96	96	126	(30)	-32%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	23,885	(15,266)	-177%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	1,697	685	29%
286 Authority of the Port of Ponce	58	0	58	47	11	19%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,481	337	12%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	59	101	63%
298 Public Service Regulatory Board	681	(46)	635	758	(123)	-19%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	189	(7)	183	165	18	10%
312 Retirement Board of the Government of Puerto Rico	4,704	1,455	6,159	3,575	2,584	42%
329 Office of Socioeconomic Development	479	-	479	410	68	14%
Total - Secondary Component Units	\$ 25,776	\$ 2,938	\$ 28,715	\$ 38,966	\$ (10,251)	-36%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for General Fund
 By Agency¹
 For the month of: January-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	75,945	24,225	24%
Total - OMB and Hacienda Custodies	\$ 161,998	\$ (17,853)	\$ 144,145	\$ 75,945	\$ 68,199	47%

	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	\$ 4,473	\$ 228	5%
10 The General Court of Justice	34,305	275	34,580	34,718	(138)	0
100 Legislative Assembly of the Commonwealth	11,456	30	11,487	8,652	2,835	0
106 Public Housing Administration	489	0	489	230	259	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	785	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	4,104	4,716	1
212 COSSEC	-	-	-	-	-	-
220 Correctional Health	4,587	(0)	4,587	5,807	(1,221)	0
268 Puerto Rico Institute of Statistics	242	-	242	230	12	0
272 Office of the Inspector General	1,630	-	1,630	1,536	93	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	\$ 109,919	\$ 9,444	8%

	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	\$ 511,866	\$ 66,720	12%
Core Component Units	99,546	(1,363)	98,183	63,780	34,402	35%
Secondary Component Units	25,776	2,938	28,715	38,966	(10,251)	-36%
OMB and Hacienda Custodies	161,998	(17,853)	144,145	75,945	68,199	47%
Out of Scope Entities	114,536	4,828	119,364	109,919	9,444	8%
Total	\$ 968,991	\$ 0	\$ 968,991	\$ 800,477	\$ 168,515	17%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund
 By Agency¹
 For the month of: January-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	13	92	88%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	294	126	30%
24 Puerto Rico Department of Treasury	68,236	-	68,236	42,830	25,406	37%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	143	-	143	70	73	51%
31 General Services Administration	471	2,792	3,263	1,886	1,377	42%
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-	
37 Civil Rights Commission	-	-	-	-	-	
38 Puerto Rico Department of Justice	569	-	569	340	229	40%
40 Puerto Rico Police Bureau	1,575	-	1,575	68	1,507	96%
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	4,874	11,050	69%
50 Department of Natural and Environmental Resources	3,937	-	3,937	358	3,579	91%
55 Puerto Rico Department of Agriculture	297	-	297	85	212	71%
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	2,661	23,554	90%
68 Puerto Rico Labor Relations Board	41	-	41	17	24	58%
69 Puerto Rico Department of Consumer Affairs	175	18	193	204	(11)	-6%
71 Department of Health	15,124	-	15,124	9,659	5,465	36%
78 Department of Housing	2,327	-	2,327	1,398	929	40%
81 Department of Education	837	-	837	77	759	91%
87 Department of Recreation and Sports	1,862	-	1,862	68	1,794	96%
95 Mental Health and Drug Addiction Services Administration	555	-	555	130	425	77%
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	141	1,853	93%
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	63	37	37%
221 Medical Emergency Corps Bureau	701	-	701	425	277	39%
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	\$ 65,671	\$ 80,152	55%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund
 By Agency¹
 For the month of: January-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	\$ 33,006	\$ 16,080	33%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	4,771	3,388	42%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	12,942	(796)	-7%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	3,275	3,145	49%
162 Public Building Authority	12,589	-	12,589	10,692	1,897	15%
168 Puerto Rico Ports Authority	7,022	5,099	12,121	6,345	5,777	48%
180 Tourism Company	12,684	-	12,684	4,250	8,434	66%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	15,499	8,798	36%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	6,849	940	12%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,563	6,603	81%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	1,372	5,884	81%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	4,075	(727)	-22%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	38	690	95%
303 Convention Center of District Authority	4,873	1,051	5,924	6,437	(513)	-9%
Total - Core Component Units	\$ 162,628	\$ 8,085	\$ 170,712	\$ 111,113	\$ 59,599	35%

	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	\$ 147	\$ 28	16%
22 Office of The Commissioner of Insurance	994	-	994	773	221	22%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	790	466	37%
82 Institute of Puerto Rican Culture	113	-	113	22	91	80%
105 Industrial Commission	1,946	-	1,946	1,673	274	14%
109 Puerto Rico School of Plastic Arts	203	-	203	122	81	40%
121 Government Board of the 911 Service	1,883	-	1,883	984	899	48%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	495	195	28%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	42	70	63%
165 Land Authority of Puerto Rico	1,016	-	1,016	629	387	38%
167 Integral Development of the "Península de Cantera"	21	-	21	25	(4)	-17%
177 Land Administration of Puerto Rico	832	384	1,216	664	552	45%
186 Culebra Conservation and Development Authority	27	-	27	59	(33)	-123%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	277	100	26%
192 Fine Arts Center Corporation	231	17	247	155	92	37%
195 Economic Development Bank of PR	1,250	-	1,250	797	453	36%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	226	(214)	-1810%
198 Agricultural Insurance Corporation	285	-	285	150	135	47%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	290	90	24%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	688	471	41%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	160	-	160	134	26	16%
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	259	(74)	-40%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	4,951	(40)	-1%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	26	(2)	-8%
298 Public Service Regulatory Board	2,675	-	2,675	2,521	154	6%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	34,710	5,794	14%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 93,036	\$ 3,659	\$ 96,695	\$ 51,610	\$ 45,085	47%

Puerto Rico Department of Treasury

FY26 Monthly Budget vs. Actual Results for Special Revenue Fund

By Agency¹

For the month of: January-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	51,608	4,694	8%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ 854	\$ 56,301	\$ 51,608	\$ 4,694	8%

	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	1,240.00	307.92	0.20
106 Public Housing Administration	1,383.17	-	1,383.17	1,987.45	(604.28)	(0.44)
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 3,227	\$ (296)	-10%

	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	\$ 65,671	\$ 80,152	55%
Core Component Units	162,628	8,085	170,712	111,113	59,599	35%
Secondary Component Units	93,036	3,659	96,695	51,610	45,085	47%
OMB and Hacienda Custodies	55,447	854	56,301	51,608	4,694	8%
Out of Scope Entities	2,931	-	2,931	3,227	(296)	-10%
Total	\$ 452,401	\$ 20,062	\$ 472,463	\$ 283,229	\$ 189,234	40%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: January-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	13	3,179
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	2,838	2,838	738	2,100
31 General Services Administration	1,000	1,450	2,450	272	2,178
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	23,934	14,966
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	\$ 30,121	\$ 46,452

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
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

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
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	\$ (650)	\$ 15,865	\$ 136	\$ 15,729

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: January-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	1,900	7,326
100 Legislative Assembly of the Commonwealth	8,115	(406)	7,709	7,709	-
Total - Out of Scope Entities	\$ 17,341	\$ (406)	\$ 16,935	\$ 9,609	\$ 7,326

	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	\$ 30,121	\$ 46,452
Core Component Units	6,000	61,190	67,190	-	67,190
Secondary Component Units	16,515	(650)	15,865	136	15,729
OMB and Hacienda Custodies	43,256	(8,830)	34,426	250	34,176
Out of Scope Entities	17,341	(406)	16,935	9,609	7,326
Total	\$ 157,349	\$ 53,641	\$ 210,990	\$ 40,116	\$ 170,873

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: January-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	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	\$ 278,104	\$ 310,928	53%
79 Automobile Accident Compensation Administration	97,897	5,665	5,432	4,766	8,999	6,128	6,607	4,771	42,367	55,530	57%
90 Administration of Medical Services of Puerto Rico	248,873	17,663	18,505	17,896	21,504	17,798	22,293	20,732	136,391	112,482	45%
119 Department of Economic Development and Commerce	100,103	3,116	4,481	6,713	5,624	4,970	6,350	4,209	35,462	64,640	65%
162 Public Buildings Authority	156,114	8,448	11,552	10,206	10,199	16,775	11,637	10,692	79,511	76,603	49%
168 Ports Authority	145,455	4,142	5,055	4,364	11,384	11,531	5,584	6,345	48,403	97,052	67%
180 Tourism Company	152,211	464	472	472	59,125	465	514	4,250	65,762	86,449	57%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,322	90,637	78,870	123,870	59,724	663,220	462,853	41%
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	53,497	45,977	46%
235 Housing Financing Authority	106,323	824	874	2,397	1,323	1,535	1,384	1,876	10,214	96,109	90%
277 Administration for the Development of Agricultural Enterprises	160,308	981	921	20,048	10,799	4,614	47,097	3,497	87,957	72,351	45%
285 Integrated Transport Authority	124,493	9,473	9,524	8,771	9,894	11,198	8,458	10,776	68,095	56,398	45%
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	11,837	36,237	75%
303 District Authority of the Convention Center	72,305	3,965	10,977	29,071	12,353	4,528	6,102	6,437	73,434	(1,129)	-2%
Total - Core Component Units	\$ 3,226,735	\$ 149,948	\$ 275,722	\$ 283,515	\$ 292,239	\$ 191,891	\$ 286,044	\$ 174,894	\$ 1,654,253	\$ 1,572,481	49%
Secondary Component Units											
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 953	\$ 1,151	55%
22 Office of The Commissioner of Insurance	11,933	495	653	687	611	799	606	773	4,623	7,310	61%
29 Puerto Rico Federal Affairs Administration	3,233	230	243	234	241	234	90	238	1,509	1,724	53%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	5,439	9,630	64%
82 Institute of Puerto Rican Culture	21,031	720	930	1,006	2,117	936	1,414	977	8,101	12,930	61%
105 Industrial Commission	23,356	1,246	1,756	1,507	1,651	1,704	1,425	1,673	10,962	12,394	53%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	425	398	518	340	2,752	3,265	54%
121 Government Board of the 911 Service	22,597	554	915	824	1,934	824	854	984	6,889	15,708	70%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	2,801	5,469	66%
161 Puerto Rico Infrastructure Financing Authority	3,846	198	219	224	237	285	262	229	1,654	2,193	57%
165 Land Authority of Puerto Rico	12,195	666	783	728	6,007	736	700	629	10,249	1,946	16%
167 Integral Development of the "Peninsula de Cantera"	859	38	46	37	49	58	47	52	327	532	62%
177 Land Administration of Puerto Rico	14,597	395	478	606	611	601	667	664	4,023	10,574	72%
186 Culebra Conservation and Development Authority	583	58	89	41	84	89	53	82	497	86	15%
189 Institute of Forensic Science	25,947	1,667	1,729	1,837	1,868	2,341	2,124	1,915	13,482	12,465	48%
191 Musical Arts Corporation	13,092	789	740	945	959	981	971	790	6,173	6,919	53%
192 Fine Arts Center Corporation	7,120	432	466	540	542	539	460	637	3,616	3,504	49%
195 Economic Development Bank of PR	14,999	561	715	650	847	827	849	797	5,246	9,753	65%
196 Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	761	815	772	590	4,985	(1,780)	-56%
198 Agricultural Insurance Corporation	3,416	411	300	708	159	160	215	150	2,102	1,314	38%
215 Puerto Rico Conservatory of Music Corporation	13,580	708	923	1,131	1,005	1,017	923	857	6,565	7,015	52%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	412	520	1,346	688	3,742	10,170	73%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	68	66	92	70	514	587	53%
264 Corporation for the "Caño Martin Peña" Enlace Project	4,329	126	143	180	217	448	323	203	1,639	2,690	62%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	260	1,015	2,053	67%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,291	797	4,853	12,662	523	23,885	48,342	64,978	57%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	375	377	294	1,288	1,697	4,571	24,019	84%
286 Authority of the Port of Ponce	2,906	242	534	448	425	405	500	306	2,861	45	2%
288 University of Puerto Rico Comprehensive Cancer Center	92,756	2,231	4,311	8,804	8,942	5,881	5,933	7,432	43,534	49,222	53%
293 Center for Diabetes Research, Education, and Medical Services	2,206	82	96	79	106	103	80	85	631	1,575	71%
298 Public Service Regulatory Board	39,721	1,241	1,709	2,064	2,531	1,981	2,095	3,279	14,900	24,821	62%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	-	112,418	292,247	72%
311 Puerto Rico Gaming Commission	488,234	2,928	57,515	27,154	39,544	16,953	35,116	34,875	214,086	274,148	56%
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	32,631	44,677	58%
329 Office of Socioeconomic Development	5,747	194	8	8	979	216	234	410	2,049	3,698	64%
Total - Secondary Component Units	\$ 1,504,912	\$ 40,576	\$ 106,749	\$ 77,120	\$ 106,036	\$ 58,679	\$ 106,146	\$ 90,575	\$ 585,880	\$ 919,032	61%
Core Component Units	\$ 3,226,735	\$ 149,948	\$ 275,722	\$ 283,515	\$ 292,239	\$ 191,891	\$ 286,044	\$ 174,894	\$ 1,654,253	\$ 1,572,481	49%
Secondary Component Units	1,504,912	40,576	106,749	77,120	106,036	58,679	106,146	90,575	585,880	919,032	61%
Combined Component Units Monthly Actuals	\$ 4,731,647	\$ 190,524	\$ 382,471	\$ 360,635	\$ 398,274	\$ 250,570	\$ 392,190	\$ 265,469	\$ 2,240,133	\$ 2,491,514	53%

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	FY26
		1	2	3	4	5	6	7	
		7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45	\$ -	\$ -	\$ 44	\$ 23	\$ -	\$ 112
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	107	515
70	State Insurance Fund Corporation	-	-	-	-	-	-	-	-
75	OCIF	202	195	195	-	-	-	-	592
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	13,633
105	Industrial Commission	411	425	-	416	411	411	-	2,074
109	School of Plastic Arts	36	36	36	36	36	36	36	252
119	Department of Economic Development and Commerce	600	318	322	321	-	-	-	1,561
121	Government Board of the 911 Service	-	23	-	47	23	23	-	116
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	-	1,198	1,159	1,155	1,155	-	-	4,667
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	1,007
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	266
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	159	-	-	805
191	Musical Arts Corporation	37	29	44	36	62	37	-	245
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	350
195	Economic Development Bank of PR	154	156	154	151	152	152	157	1,076
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	105
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	286
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	55
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	-	6,872
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	10,368	1,933	1,101	2,095	435	520	12,035	28,487
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	1,772	2,560	1,248	3,448	911	4,179	-	14,118
		\$ 22,718	\$ 12,411	\$ 13,042	\$ 13,501	\$ 15,100	\$ 10,852	\$ 18,813	\$ 106,437