

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*

***Mar 26 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 Martín Peña" Enlace Project
- 265 Redevelopment Authority of Roosevelt Roads
- 271 Puerto Rico Technology and Innovation Services
- 276 Puerto Rico Public Private Partnership Authority
- 286 Authority of the Port of Ponce
- 288 University of Puerto Rico Comprehensive Cancer Center
- 293 Center for Diabetes Research, Education, and Medical Services
- 298 Public Service Regulatory Board
- 299 COFINA
- 310 Municipal Finance Corporation
- 311 Puerto Rico Gaming Commission
- 312 Retirement Board of the Government of Puerto Rico
- 329 Office of Socioeconomic Development

**Out of Scope Entities**

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

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

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**Puerto Rico Department of Treasury**  
**Executive Summary - Section 1**

**YTD FY26 General Fund Revenue - Budget vs. Actual**

Mar 26 YTD

By Concept

<b>General Fund Revenue<sup>1</sup></b>	<b>YTD Budgeted Revenue</b>	<b>YTD Revenue Actuals</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
1 Individual Income Taxes	\$ 1,761,619	\$ 2,009,847	\$ 248,228	14.1%
2 Corporate Income Taxes	1,871,785	1,725,167	(146,618)	-7.8%
3 Sales & Use Taxes	2,043,447	2,183,437	139,991	6.9%
4 Act 154 Collections	82,603	84,039	1,436	1.7%
5 Non-Resident Withholdings	624,272	887,628	263,356	42.2%
6 Alcoholic Beverages	235,228	188,770	(46,458)	-19.8%
7 Cigarettes	53,805	89,359	35,554	66.1%
8 Motor Vehicles	578,011	451,432	(126,579)	-21.9%
9 Excises on Off-Shore Shipment Rum	166,608	154,736	(11,872)	-7.1%
10 Partnerships	259,093	220,714	(38,379)	-14.8%
11 Petroleum Products	385,972	361,097	(24,875)	-6.4%
12 Other Excise Taxes	50,970	87,511	36,541	71.7%
13 Other General Fund Revenue	557,039	574,642	17,603	3.2%
14 Other Tax Revenue	320,118	279,959	(40,159)	-12.5%
<b>Total General Fund Revenue</b>	<b>\$ 8,990,571</b>	<b>\$ 9,298,339</b>	<b>\$ 307,768</b>	<b>3%</b>

**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**

Mar 26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	2,628,330	2,377,601	250,729	10%	Primarily due to the Department of Education's delayed reporting of actual results totaling \$117.6M. In addition, \$36.0M remains under the custody of OMB, and \$40.3M remains under the Puerto Rico Police Bureau.
2 Facilities	365,803	282,140	83,662	23%	Largely due to delayed disbursements from the Department of Education amounting to \$55.8M and from the Custody of OMB totaling \$17.9M.
3 Purchased Services	434,358	347,565	86,794	20%	Variances are primarily due to the timing of disbursements. The most significant variances include \$21.3M for the Department of Education, \$18.8M for the Department of Health, and \$20.3M for the Treasury Department.
4 Donations and Subsidies	246,442	212,379	34,062	14%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$26.5M and Department of Health for the amount of \$8.7M. This is partially offset by the Legislative Assembly for the amount of (\$4.8M).
5 Transportation	84,801	79,256	5,546	7%	Primarily due to delayed reporting of actual results by the Puerto Rico Police Bureau amounting to \$2.6M, and the Department of Education for the amount of \$871K.
6 Professional Services	438,787	306,778	132,009	30%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$24.7M, Custody of the Department of Treasury for \$18.6M, Department of the Treasury for \$11.2M, P3 for \$11.4M, AAFAF for \$11.5M, and Medical Services Administration of Puerto Rico for \$7.6M, among others.
7 Other Operating	188,917	165,778	23,139	12%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$18.8M for the Department of Education, \$7.2M for the Puerto Rico Police Bureau and \$5.6M the Custody of OMB.
8 Capital Expenditures	114,187	50,400	63,786	56%	Concept reflects lower than expected expenditures, largely attributable to delayed capital projects of fiscal year 2026. Mayor drivers for this concept are the Custody of OMB \$20.3M, PRITS \$7.0M, Department of Transportation \$7.1M, Puerto Rico Police Bureau \$4.4M and PBA \$5.1M, among others.
9 Debt Service	503,336	503,932	(596)	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	73,097	45,028	28,069	38%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$16.3M, Puerto Rico Police Bureau for \$4.4M, Department of Health for \$2.1M.
11 Equipment Purchases	51,588	26,003	25,586	50%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$14.4M, Department of Health \$3.7M, Puerto Rico Police Bureau \$1.8M and Correction and Rehabilitation \$1.5M.
12 Media and Advertisements	4,291	1,315	2,976	69%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$677K, Administration for Socioeconomic Development of the Family for \$420K, and the Office of Management and Budget \$638K.
13 Social Wellbeing for Puerto Rico	1,415,111	1,339,162	75,949	5%	Variance is primarily driven by the timing of disbursements within the Custody of OMB totaling \$114.0M. This is partially offset by activity at the University of Puerto Rico amounting to \$44.4M. The variance is temporary in nature and attributable to legislative appropriations for April being processed in March.
14 Appropriations to non-governmental entities	122,405	115,512	6,893	6%	Primarily due to delayed reporting of actual results by ADEA totaling \$12.8M, partially offset by Department of Agriculture totaling (\$2.9M) and Custody of the Treasury Department for the amount of (\$3.6M)
30 PayGo	1,547,675	1,507,851	39,824	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	250,135	206,951	43,184	17%	The variance is driven by \$38.8M yet to be disbursed from the Custody of OMB to various agencies.
82 Federal Fund Matching	116,133	33,852	82,281	71%	This variance is primarily driven by \$72.5M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	4,846	4,436	410	8%	Primarily driven by the Institute of Forensic Science that has an available balance of \$1.1M. This is partially offset by early disbursements in Department of Health (\$845K).
98 Budgetary Reserve	156,995	-	156,995	100%	Funds will be fully disbursed in April 2026 (Q4), as per Joint Resolution (Section 3).
<b>Subtotal General Fund Expenditures</b>	<b>\$ 8,747,236</b>	<b>\$ 7,605,940</b>	<b>\$ 1,141,297</b>	<b>13%</b>	
<b>Non-Governmental Expenses included in the Certified Budget<sup>1</sup></b>					
9 Debt Service	50,974	-	50,974	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	76,461	-	76,461	100.0%	
<b>Subtotal Non-Governmental</b>	<b>\$ 127,435</b>	<b>\$ -</b>	<b>\$ 127,435</b>	<b>100%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 8,874,671</b>	<b>\$ 7,605,940</b>	<b>\$ 1,268,731</b>	<b>14%</b>	

**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**  
 Mar 26 YTD  
 By Concept

(figures in \$000s)

General Fund Revenue <sup>1</sup>	FY26 Certified Budget			YTD Budgeted Revenue	Actual YTD Revenue Actuals	Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 1,761,619	\$ 2,009,847	\$ 248,228	14.1%
2 Corporate Income Taxes	3,240,287	-	3,240,287	1,871,785	1,725,167	(146,618)	-7.8%
3 Sales & Use Taxes	2,937,776	-	2,937,776	2,043,447	2,183,437	139,991	6.9%
4 Act 154 Collections	114,399	-	114,399	82,603	84,039	1,436	1.7%
5 Non-Resident Withholdings	822,509	-	822,509	624,272	887,628	263,356	42.2%
6 Alcoholic Beverages	314,650	-	314,650	235,228	188,770	(46,458)	-19.8%
7 Cigarettes	75,291	-	75,291	53,805	89,359	35,554	66.1%
8 Motor Vehicles	780,647	-	780,647	578,011	451,432	(126,579)	-21.9%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	166,608	154,736	(11,872)	-7.1%
10 Partnerships	421,665	-	421,665	259,093	220,714	(38,379)	-14.8%
11 Petroleum Products	507,108	-	507,108	385,972	361,097	(24,875)	-6.4%
12 Other Excise Taxes	65,738	-	65,738	50,970	87,511	36,541	71.7%
13 Other General Fund Revenue	842,036	-	842,036	557,039	574,642	17,603	3.2%
14 Other Tax Revenue	434,288	-	434,288	320,118	279,959	(40,159)	-12.5%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	-
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	121,892	110,379	(11,513)	-9.4%
ii. Cigarette Excise Taxes	32,858	-	32,858	24,644	8,786	(15,858)	-64.3%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	26,325	8,550	(17,775)	-67.5%
iv. FAM & Cine	164,807	-	164,807	119,957	134,043	14,086	11.7%
v. PRCCDA	30,334	-	30,334	27,300	18,201	(9,099)	-33.3%
<b>Total General Fund Revenue</b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 8,990,571</b>	<b>\$ 9,298,339</b>	<b>\$ 307,768</b>	<b>3%</b>

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			YTD Budget	Actual	Variance	
	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget			YTD Actuals	(Unfavorable) / Favorable \$
1 Payroll	\$ 3,752,280	\$ (247,840)	\$ 3,504,440	\$ 2,628,330	\$ 2,377,601	\$ 250,729	10%
2 Facilities	490,504	(2,767)	487,737	365,803	282,140	83,662	23%
3 Purchased Services	572,820	6,325	579,145	434,358	347,565	86,794	20%
4 Donations and Subsidies	334,181	(5,592)	328,589	246,442	212,379	34,062	14%
5 Transportation	113,792	(724)	113,068	84,801	79,256	5,546	7%
6 Professional Services	575,893	9,157	585,050	438,787	306,778	132,009	30%
7 Other Operating	229,417	22,472	251,889	188,917	165,778	23,139	12%
8 Capital Expenditures	157,349	(5,100)	152,249	114,187	50,400	63,786	56%
9 Debt Service	991,017	-	991,017	503,336	503,932	(596)	0%
10 Materials and Supplies	77,444	20,019	97,463	73,097	45,028	28,069	38%
11 Equipment Purchases	41,533	27,252	68,785	51,588	26,003	25,586	50%
12 Media and Advertisements	4,706	1,015	5,721	4,291	1,315	2,976	69%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	1,415,111	1,339,162	75,949	5%
14 Appropriations to non-governmental entities	1,146,700	(12,952)	1,133,748	122,405	115,512	6,893	6%
30 PayGo	2,063,566	-	2,063,566	1,547,675	1,507,851	39,824	3%
81 Undistributed Appropriations	289,889	15,601	305,490	250,135	206,951	43,184	17%
82 Federal Fund Matching	155,865	(1,022)	154,843	116,133	33,852	82,281	71%
89 Prior Period Debts	4,953	1,508	6,461	4,846	4,436	410	8%
98 Budgetary Reserve	-	209,327	209,327	156,995	-	156,995	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 8,747,236</b>	<b>\$ 7,605,940</b>	<b>\$ 1,141,297</b>	<b>13%</b>

**Non-Governmental Expenses included in the Certified Budget<sup>2</sup>**

9 Debt Service	67,965	-	67,965	50,974	-	50,974	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	76,461	-	76,461	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 127,435</b>	<b>\$ -</b>	<b>\$ 127,435</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 8,874,671</b>	<b>\$ 7,605,940</b>	<b>\$ 1,268,731</b>	<b>14%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**  
*Quarterly FY26 General Fund Budget v. Actual*  
 Quarter:  
 Q3

*By Concept*  
*(figures in \$000s)*

General Fund Revenue	FY26 Certified Budget			Quarterly Budget	Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast		Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 678,181	\$ 791,112	\$ 112,931	16.7%	
2 Corporate Income Taxes	3,240,287	-	3,240,287	386,899	350,517	(36,382)	-9.4%	
3 Sales & Use Taxes	2,937,776	-	2,937,776	890,116	959,160	69,044	7.8%	
4 Act 154 Collections	114,399	-	114,399	23,177	25,950	2,773	12.0%	
5 Non-Resident Withholdings	822,509	-	822,509	194,025	336,004	141,978	73.2%	
6 Alcoholic Beverages	314,650	-	314,650	74,526	56,805	(17,721)	-23.8%	
7 Cigarettes	75,291	-	75,291	13,863	29,477	15,614	112.6%	
8 Motor Vehicles	780,647	-	780,647	189,549	137,394	(52,155)	-27.5%	
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	17,106	13,071	(4,035)	-23.6%	
10 Partnerships	421,665	-	421,665	66,272	58,878	(7,394)	-11.2%	
11 Petroleum Products	507,108	-	507,108	139,444	121,589	(17,855)	-12.8%	
12 Other Excise Taxes	65,738	-	65,738	14,949	26,995	12,046	80.6%	
13 Other General Fund Revenue	842,036	-	842,036	216,169	215,419	(750)	-0.3%	
14 Other Tax Revenue	434,288	-	434,288	150,164	135,141	(15,023)	-10.0%	
ii. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	82,790	68,939	(13,851)	-16.7%	
iii. Cigarette Excise Taxes	32,858	-	32,858	8,215	463	(7,752)	-94.4%	
iv. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	8,775	-	(8,775)	-100.0%	
v. FAM & Cine	164,807	-	164,807	41,284	47,538	6,254	15.1%	
vi. Cruise Ship Incentives (From Slot Machine Revenue)	30,334	-	30,334	9,100	18,201	9,101	100.0%	
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 3,054,442</b>	<b>\$ 3,257,514</b>	<b>\$ 203,072</b>	<b>7%</b>	

**Puerto Rico Department of Treasury**  
**Quarterly FY26 General Fund Budget v. Actual**  
**Quarter:**  
**Q3**

*By Concept*

	Expense Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Budget	Quarterly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Expenses</b>							
1 Payroll	\$ 3,752,280	\$ (247,840)	\$ 3,504,440	\$ 876,110	\$ 683,027	\$ 193,083	22%
2 Facilities	490,504	(2,767)	487,737	121,934	114,162	7,772	6%
3 Purchased Services	572,820	6,325	579,145	144,786	137,677	7,109	5%
4 Donations and Subsidies	334,181	(5,592)	328,589	82,147	105,557	(23,410)	-28%
5 Transportation	113,792	(724)	113,068	28,267	40,424	(12,157)	-43%
6 Professional Services	575,893	9,157	585,050	146,262	154,512	(8,250)	-6%
7 Other Operating	229,417	22,472	251,889	62,972	84,510	(21,538)	-34%
8 Capital Expenditures	157,349	(5,100)	152,249	38,062	16,338	21,724	57%
9 Payments of current & prior period obligations	991,017	-	991,017	151,001	151,011	(11)	0%
10 Materials and Supplies	77,444	20,019	97,463	24,366	15,249	9,116	37%
11 Equipment Purchases	41,533	27,252	68,785	17,196	7,277	9,919	58%
12 Media and Advertisements	4,706	1,015	5,721	1,430	676	754	53%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	471,704	441,789	29,915	6%
14 Appropriations to non-governmental entities	1,146,700	(12,952)	1,133,748	40,858	44,232	(3,374)	-8%
30 PayGo	2,063,566	-	2,063,566	515,892	497,089	18,803	4%
81 Undistributed Appropriations	289,889	15,601	305,490	76,372	38,712	37,661	49%
82 Federal Fund Matching	155,865	(1,022)	154,843	38,711	7,220	31,491	81%
89 Prior Period Debts	4,953	1,508	6,461	1,615	1,181	434	27%
98 Budgetary Reserve	-	209,327	209,327	52,332	-	52,332	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 2,892,018</b>	<b>\$ 2,540,644</b>	<b>\$ 351,374</b>	<b>12%</b>

**Non-Governmental Expenses included in the Certified Budget<sup>4</sup>**

9 Payments of current & prior period obligations	67,965	-	67,965	16,991	-	16,991	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	25,487	-	25,487	100.0%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 2,934,496</b>	<b>\$ 2,540,644</b>	<b>\$ 393,852</b>	<b>13%</b>

**Notes :**

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

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

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly General Fund Expense vs. Actuals**  
For the month of: March-26  
Period: 9

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions <sup>1</sup>	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Expenses</b>							
1 Payroll	\$ 3,752,280	\$ (247,840)	\$ 3,504,440	\$ 292,037	\$ 205,492	\$ 86,545	30%
2 Facilities	490,504	(2,767)	487,737	40,645	21,873	18,771	46%
3 Purchased Services	572,820	6,325	579,145	48,262	51,457	(3,195)	-7%
4 Donations and Subsidies	334,181	(5,592)	328,589	27,382	27,835	(452)	-2%
5 Transportation	113,792	(724)	113,068	9,422	13,788	(4,366)	-46%
6 Professional Services	575,893	9,157	585,050	48,754	44,111	4,643	10%
7 Other Operating	229,417	22,472	251,889	20,991	24,601	(3,610)	-17%
8 Capital Expenditures	157,349	(5,100)	152,249	12,687	4,594	8,093	64%
9 Debt Service	991,017	-	991,017	50,334	50,336	(3)	0%
10 Materials and Supplies	77,444	20,019	97,463	8,122	5,382	2,740	34%
11 Equipment Purchases	41,533	27,252	68,785	5,732	1,777	3,955	69%
12 Media and Advertisements	4,706	1,015	5,721	477	306	171	36%
13 Social Wellbeing for Puerto Rico	1,923,493	(36,678)	1,886,815	157,235	200,569	(43,334)	-28%
14 Appropriations to non-governmental entities	1,146,700	(12,952)	1,133,748	13,601	25,128	(11,527)	-85%
30 PayGo	2,063,566	-	2,063,566	171,964	169,184	2,780	2%
81 Undistributed Appropriations	289,889	15,601	305,490	27,793	19,088	8,705	31%
82 Federal Fund Matching	155,865	(1,022)	154,843	12,904	3,259	9,645	75%
89 Prior Period Debts	4,953	1,508	6,461	538	55	483	90%
98 Budgetary Reserve	-	209,327	209,327	17,444	-	17,444	100%
<b>Subtotal General Fund Expenditures</b>	<b>\$ 12,925,402</b>	<b>\$ -</b>	<b>\$ 12,925,402</b>	<b>\$ 966,323</b>	<b>\$ 868,835</b>	<b>\$ 97,488</b>	<b>10%</b>
<b>Non-Governmental Expenses included in the Certified Budget<sup>2</sup></b>							
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%
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>100%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 13,095,315</b>	<b>\$ -</b>	<b>\$ 13,095,315</b>	<b>\$ 980,482</b>	<b>\$ 868,835</b>	<b>\$ 111,647</b>	<b>11%</b>

**Notes :**

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

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

**Puerto Rico Department of Treasury**  
**FY26 Monthly General Fund Revenues vs. Actuals**  
For the month of: March-26  
Period: 9

(figures in \$000s)

	FY26 Certified Budget			Actual		Variance	
	Revenue Forecast	Adjustments & Revisions	Reforecast	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>General Fund Revenue<sup>1</sup></b>							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 264,603	\$ 334,341	\$ 69,738	26.4%
2 Corporate Income Taxes	3,240,287	-	3,240,287	139,576	123,030	(16,546)	-11.9%
3 Sales & Use Taxes	2,937,776	-	2,937,776	277,057	302,688	25,631	9.3%
4 Act 154 Collections	114,399	-	114,399	9,642	8,512	(1,130)	-11.7%
5 Non-Resident Withholdings	822,509	-	822,509	52,330	72,918	20,588	39.3%
6 Alcoholic Beverages	314,650	-	314,650	24,910	18,674	(6,236)	-25.0%
7 Cigarettes	75,291	-	75,291	5,548	11,627	6,079	109.6%
8 Motor Vehicles	780,647	-	780,647	66,212	53,564	(12,649)	-19.1%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	7,142	4,772	(2,370)	-33.2%
10 Partnerships	421,665	-	421,665	37,166	40,225	3,059	8.2%
11 Petroleum Products	507,108	-	507,108	43,326	42,655	(671)	-1.5%
12 Other Excise Taxes	65,738	-	65,738	4,464	6,982	2,518	56.4%
13 Other General Fund Revenue	842,036	-	842,036	90,837	82,044	(8,793)	-9.7%
14 Other Tax Revenue	434,288	-	434,288	48,876	46,151	(2,725)	-5.6%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	27,473	30,678	3,205	11.7%
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	12,706	15,318	2,612	20.6%
v. PRCCDA	30,334	-	30,334	3,033	-	(3,033)	-100.0%
<b>Total General Fund Revenue</b>	<b>\$ 13,472,864</b>	<b>\$ -</b>	<b>\$ 13,472,864</b>	<b>\$ 1,071,689</b>	<b>\$ 1,148,182</b>	<b>\$ 76,493</b>	<b>7%</b>

**Notes:**

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

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue <sup>1</sup>	Over / (Under) Performance
<b>Entities Operating in PRIFAS 7.5</b>				
16 Office of Management and Budget	1,255	941	510	(431)
18 Planning Board	-	-	131	131
21 Emergency and Disaster Management Bureau	347	260	-	(260)
23 Puerto Rico Department of State	5,039	3,779	5,732	1,953
24 Puerto Rico Department of Treasury	818,835	614,126	585,563	(28,564)
30 Human Resources Management & Transformation	1,716	1,287	1,952	665
31 General Services Administration	39,155	29,366	23,258	(6,108)
38 Puerto Rico Department of Justice	6,832	5,124	8,007	2,883
40 Puerto Rico Police Bureau	18,899	14,174	6,080	(8,094)
42 Puerto Rico Fire Department Bureau	15,460	11,595	9,681	(1,914)
45 Department of Public Safety	227	170	5	(165)
49 Department of Transportation and Public Works	191,089	143,317	80,067	(63,250)
50 Department of Natural and Environmental Resources	47,246	35,435	34,875	(560)
55 Puerto Rico Department of Agriculture	3,558	2,669	7,362	4,693
67 Puerto Rico Department of Labor and Human Resources	314,572	235,929	163,259	(72,670)
68 Puerto Rico Labor Relations Board	487	365	478	112
69 Puerto Rico Department of Consumer Affairs	2,315	1,736	1,604	(132)
71 Department of Health	181,482	136,112	111,489	(24,622)
78 Department of Housing	27,929	20,947	9,537	(11,410)
81 Department of Education	10,039	7,529	3,235	(4,294)
87 Department of Recreation and Sports	22,347	16,760	11,038	(5,723)
95 Mental Health and Drug Addiction Services Administration	6,659	4,994	4,023	(972)
126 Vocational Rehabilitation Administration	851	638	21	(618)
137 Department of Correction and Rehabilitation	23,925	17,944	8,360	(9,584)
155 State Historic Preservation Office of Puerto Rico	1,207	905	627	(278)
221 Medical Emergency Bureau	8,415	6,311	6,964	653
281 Office of the Election Comptroller	-	-	71	71
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,749,886</b>	<b>\$ 1,312,415</b>	<b>\$ 1,084,299</b>	<b>\$ (228,116)</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Core Component Units</b>				
70 State Insurance Fund Corporation	\$ 589,032	\$ 441,774	\$ 762,560	\$ 320,786
79 Automobile Accidents Compensation Administration	97,897	73,422	68,240	(5,182)
90 Medical Services Administration of Puerto Rico	145,742	109,307	104,951	(4,355)
119 Department of Economic Development & Commerce	77,039	57,779	79,826	22,047
162 Public Building Authority	151,067	113,300	111,521	(1,779)
168 Puerto Rico Ports Authority	154,123	115,592	76,402	(39,190)
180 Tourism Company	152,211	114,158	154,331	40,173
187 Puerto Rico Health Insurance Administration	291,559	218,669	538,578	319,909
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	70,106	58,359	(11,746)
235 Puerto Rico Housing Finance Corporation	97,997	73,498	20,374	(53,124)
277 Agricultural Enterprises Development Administration	87,077	65,308	52,009	(13,299)
285 Puerto Rico Integrated Transit Authority	40,178	30,134	29,676	(458)
295 Fiscal Agency & Financial Advisory Authority	8,730	6,548	4,439	(2,109)
303 Convention Center of District Authority	71,087	53,315	106,577	53,262
<b>Total - Core Component Units</b>	<b>\$ 2,057,212</b>	<b>\$ 1,542,909</b>	<b>\$ 2,167,844</b>	<b>\$ 624,935</b>

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Secondary Component Units</b>				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 1,578	\$ 4,732	\$ 3,153
22 Office of The Commissioner of Insurance	11,933	8,950	6,216	(2,734)
75 Office of the Financial Institutions Commissioner	15,069	11,302	44,587	33,285
82 Institute of Puerto Rican Culture	1,453	1,090	1,340	250
105 Industrial Commission	23,356	17,517	23,356	5,839
109 Puerto Rico School of Plastic Arts	2,434	1,826	1,403	(423)
121 Government Board of the 911 Service	25,723	19,292	13,543	(5,749)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	6,203	5,911	(292)
161 Puerto Rico Infrastructure Financing Authority	1,346	1,010	29	(981)
165 Land Authority of Puerto Rico	12,240	9,180	7,412	(1,768)
167 Integral Development of the "Península de Cantera"	257	193	-	(193)
177 Land Administration of Puerto Rico	14,597	10,948	13,096	2,148
186 Culebra Conservation and Development Authority	319	239	778	538
189 Institute of Forensic Science	523	392	-	(392)
191 Musical Arts Corporation	4,519	3,389	1,437	(1,952)
192 Fine Arts Center Corporation	2,968	2,226	2,507	281
195 Economic Development Bank of PR	14,999	11,249	3,807	(7,442)
196 Puerto Rico Public Broadcasting Corporation	142	107	6,230	6,124
198 Agricultural Insurance Corporation	3,416	2,562	-	(2,562)
215 Puerto Rico Conservatory of Music Corporation	4,565	3,424	2,390	(1,034)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	10,434	7,367	(3,067)
265 Roosevelt Roads	1,920	1,440	957	(483)
271 Puerto Rico Technology and Innovation Services	9,897	7,423	2,334	(5,089)
286 Authority of the Port of Ponce	2,215	1,661	4,116	2,455
288 University of Puerto Rico Comprehensive Cancer Center	58,938	44,204	38,954	(5,250)
293 Center for Diabetes Research, Education, and Medical Services	289	217	-	(217)
298 Public Service Regulatory Board	32,099	24,074	29,816	5,742
310 Municipal Finance Corporation	404,665	303,499	153,735	(149,764)
311 Puerto Rico Gaming Commission	486,042	364,532	295,055	(69,476)
312 Retirement Board of the Government of Puerto Rico	3,397	2,548	719	(1,829)
<b>Total - Secondary Component Units</b>	<b>\$ 1,163,607</b>	<b>\$ 872,705</b>	<b>\$ 671,827</b>	<b>\$ (200,879)</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>OMB and Hacienda Custodies</b>				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	675,714	506,785	810,513	303,728
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 675,714</b>	<b>\$ 506,785</b>	<b>\$ 810,886</b>	<b>\$ 304,100</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Out of Scope Entities</b>				
10 The General Court of Justice	18,575	13,931	10,877	(3,054)
106 Public Housing Administration	16,598	12,449	-	(12,449)
176 University of Puerto Rico	-	-	53	53
208 Contributions to the Municipalities	-	-	29,864	29,864
209 Contributions to Political Parties	-	-	57	57
<b>Total - Out of Scope Entities</b>	<b>\$ 35,173</b>	<b>\$ 26,380</b>	<b>\$ 40,851</b>	<b>\$ 14,471</b>

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
<b>Recap</b>				
Entities Operating in PRIFAS 7.5	\$ 1,749,886	\$ 1,312,415	\$ 1,084,299	\$ (228,116)
Core Component Units	2,057,212	1,542,909	2,167,844	624,935
Secondary Component Units	1,163,607	872,705	671,827	(200,879)
OMB and Hacienda Custodies	675,714	506,785	810,886	304,100
Out of Scope Entities	35,173	26,380	40,851	14,471
<b>Total</b>	<b>\$ 5,681,593</b>	<b>\$ 4,261,195</b>	<b>\$ 4,775,706</b>	<b>\$ 514,512</b>

**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 <sup>1</sup>

All Entities Included in the Commonwealth Budget

Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total YTD Actuals	Total Remaining Balance
1 Payroll	\$ 4,509,435	\$ (246,312)	\$ 4,263,123	\$ 2,849,217	\$ 1,413,906
2 Facilities	588,368	29,327	617,695	349,449	268,246
3 Purchased Services	1,042,985	34,474	1,077,459	604,082	473,377
4 Donations and Subsidies	363,821	(5,783)	358,038	224,102	133,936
5 Transportation	130,920	(772)	130,148	85,995	44,154
6 Professional Services	868,123	14,123	882,246	421,074	461,173
7 Other Operating	449,676	26,745	476,421	333,033	143,388
8 Capital Expenditures	157,349	67,884	225,233	50,403	174,829
9 Debt Service	991,017	-	991,017	503,947	487,070
10 Materials and Supplies	215,585	19,830	235,415	120,007	115,408
11 Equipment Purchases	91,606	27,366	118,972	33,375	85,598
12 Media and Advertisements	35,924	1,230	37,154	17,721	19,433
13 Social Wellbeing for Puerto Rico	2,967,322	7,172	2,974,494	1,922,613	1,051,881
14 Appropriations to non-governmental entities	1,770,724	(23,275)	1,747,449	406,121	1,341,328
30 PayGo	2,599,677	(1,989)	2,597,688	1,868,931	728,757
81 Undistributed Appropriations	1,398,531	92,648	1,491,179	943,293	547,887
82 Federal Fund Matching	162,701	(1,022)	161,679	34,028	127,651
89 Prior Period Debts	10,448	1,806	12,254	6,752	5,502
98 Budgetary Reserve	-	209,327	209,327	-	209,327
<b>Subtotal Expenditures</b>	<b>\$ 18,354,212</b>	<b>\$ 252,783</b>	<b>\$ 18,606,995</b>	<b>\$ 10,774,143</b>	<b>\$ 7,832,852</b>

Non-Governmental Expenses included in the Certified Budget <sup>3</sup>

9 Debt Service	67,965	-	67,965	-	67,965
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
<b>Subtotal Non-Governmental</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>	<b>\$ -</b>	<b>\$ 169,913</b>
<b>Total Expenditures</b>	<b>\$ 18,524,125</b>	<b>\$ 252,783</b>	<b>\$ 18,776,908</b>	<b>\$ 10,774,143</b>	<b>\$ 8,002,765</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

FY26 - By Concept Budget-to-Actual Report

Quarterly Budget and Quarterly Actuals for FY26 General and Special Revenue Fund Expense Budget v. Actual<sup>1</sup>

All Entities Included in the Commonwealth Budget

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Quarterly Actuals	Total Remaining Balance
1 Payroll	\$ 1,127,359	\$ (61,578)	\$ 1,065,781	\$ 841,599	\$ 224,182
2 Facilities	147,092	7,332	154,424	143,128	11,295
3 Purchased Services	260,746	8,618	269,365	219,325	50,040
4 Donations and Subsidies	90,955	(1,446)	89,510	107,756	(18,246)
5 Transportation	32,730	(193)	32,537	43,501	(10,964)
6 Professional Services	217,031	3,531	220,562	200,338	20,223
7 Other Operating	112,419	6,686	119,105	153,885	(34,779)
8 Capital Expenditures	39,337	16,971	56,308	16,341	39,967
9 Payments of current and prior period obligations	151,001	-	151,001	151,023	(23)
10 Materials and Supplies	53,896	4,957	58,854	40,932	17,922
11 Equipment Purchases	22,902	6,842	29,743	10,238	19,505
12 Media and Advertisements	8,981	308	9,289	8,532	757
13 Social Wellbeing for Puerto Rico	741,831	1,793	743,624	616,126	127,498
14 Appropriations to non-governmental entities	200,102	(5,819)	194,283	183,269	11,014
30 PayGo	649,919	(497)	649,422	614,646	34,776
81 Undistributed Appropriations	349,633	23,162	372,795	259,717	113,078
82 Federal Fund Matching	40,675	(255)	40,420	7,307	33,113
89 Prior Period Debts	2,612	452	3,064	2,580	483
98 Budgetary Reserve	-	52,332	52,332	-	52,332
<b>Subtotal Expenditures</b>	<b>\$ 4,249,220</b>	<b>\$ 63,196</b>	<b>\$ 4,312,416</b>	<b>\$ 3,620,243</b>	<b>\$ 692,173</b>

**Non-Governmental Expenses included in the Certified Budget<sup>3</sup>**

9 Payments of current & prior period obligations	16,991	-	16,991	-	16,991
13 Social Wellbeing for Puerto Rico	25,487	-	25,487	-	25,487
<b>Subtotal Non-Governmental</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>	<b>\$ -</b>	<b>\$ 42,478</b>
<b>Total Expenditures</b>	<b>\$ 4,291,699</b>	<b>\$ 63,196</b>	<b>\$ 4,354,894</b>	<b>\$ 3,620,243</b>	<b>\$ 734,651</b>

**Notes:**

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

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

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

**Puerto Rico Department of Treasury**

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

By Concept Budget-to-Actual Report <sup>1</sup>

All Entities Included in the Commonwealth Budget

For the month of: March-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (20,526)	\$ 355,260	\$ 258,178	\$ 97,083
2	Facilities	49,031	2,444	51,475	32,198	19,277
3	Purchased Services	86,915	2,873	89,788	80,447	9,341
4	Donations and Subsidies	30,318	(482)	29,837	28,445	1,391
5	Transportation	10,910	(64)	10,846	15,443	(4,597)
6	Professional Services	72,344	1,177	73,521	61,670	11,850
7	Other Operating	37,473	2,229	39,702	78,408	(38,706)
8	Capital Expenditures	13,112	5,657	18,769	4,597	14,172
9	Debt Service	50,334	-	50,334	50,341	(8)
10	Materials and Supplies	17,965	1,652	19,618	14,731	4,886
11	Equipment Purchases	7,634	2,281	9,914	2,879	7,035
12	Media and Advertisements	2,994	103	3,096	5,016	(1,920)
13	Social Wellbeing for Puerto Rico	247,277	598	247,875	259,633	(11,759)
14	Appropriations to non-governmental entities	66,682	(1,940)	64,742	70,373	(5,631)
30	PayGo	216,640	(166)	216,474	208,131	8,343
81	Undistributed Appropriations	116,544	10,056	126,600	118,539	8,061
82	Federal Fund Matching	13,558	(85)	13,473	3,270	10,203
89	Prior Period Debts	871	151	1,021	580	441
98	Budgetary Reserve	-	17,444	17,444	-	17,444
	<b>Subtotal Expenditures</b>	<b>\$ 1,416,388</b>	<b>\$ 23,401</b>	<b>\$ 1,439,789</b>	<b>\$ 1,292,880</b>	<b>\$ 146,909</b>

**Non-Governmental Expenses included in the Certified Budget <sup>3</sup>**

9	Debt Service	5,664	-	5,664	-	5,664
13	Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
	<b>Subtotal Non-Governmental</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>	<b>\$ -</b>	<b>\$ 14,159</b>
	<b>Total Expenditures</b>	<b>\$ 1,430,548</b>	<b>\$ 23,401</b>	<b>\$ 1,453,948</b>	<b>\$ 1,292,880</b>	<b>\$ 161,068</b>

**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 Report<sup>1</sup>*  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 12,682	\$ 7,108
16 Office of Management and Budget	27,651	8,943	36,594	14,739	21,855
18 Planning Board	-	21,243	21,243	10,237	11,006
21 Emergency and Disaster Management Bureau	8,545	-	8,545	3,583	4,962
23 Puerto Rico Department of State	21,747	(1,102)	20,645	12,720	7,926
24 Puerto Rico Department of Treasury	1,034,237	36,426	1,070,663	718,337	352,327
28 State Elections Commission	32,400	(64)	32,336	20,267	12,069
30 Human Resources Management & Transformation	12,060	6,348	18,408	13,065	5,343
31 General Services Administration	30,363	35,076	65,439	19,898	45,541
34 Commission of Investigation, Processing and Appeals	526	0	526	367	159
37 Civil Rights Commission	856	-	856	460	396
38 Puerto Rico Department of Justice	166,748	1,915	168,663	111,899	56,764
40 Puerto Rico Police Bureau	879,837	21,091	900,928	584,309	316,619
41 Special Investigations Bureau	6,061	-	6,061	4,263	1,798
42 Puerto Rico Fire Department Bureau	102,589	-	102,589	68,790	33,799
43 Puerto Rico National Guard	20,916	(22)	20,894	15,074	5,820
45 Shared Services within Department of Public Safety	276,756	369	277,125	206,202	70,923
49 Department of Transportation and Public Works	202,976	55,857	258,833	128,174	130,659
50 Department of Natural and Environmental Resources	169,715	12,578	182,293	88,556	93,738
55 Puerto Rico Department of Agriculture	42,469	113	42,582	29,726	12,856
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,891	1,128
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,863	1,139
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	164,093	195,231
68 Puerto Rico Labor Relations Board	1,558	-	1,558	956	602
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	10,556	6,308
71 Department of Health	713,244	31,512	744,756	430,484	314,272
78 Department of Housing	55,106	(0)	55,106	29,583	25,523
81 Department of Education	3,054,423	20,341	3,074,764	1,924,397	1,150,367
87 Department of Recreation and Sports	59,691	72	59,763	32,379	27,383
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	100,719	56,606
96 Office of the Women's Advocate	5,341	1,685	7,026	3,298	3,728
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	2,062	2,393
122 Secretariat of the Department of the Family	51,562	211	51,773	38,201	13,572
123 Family and Children Administration	236,201	39,750	275,951	193,718	82,233
124 Child Support Administration (ASUME)	17,837	164	18,001	11,389	6,612
126 Vocational Rehabilitation Administration	29,671	408	30,079	22,315	7,763
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	64,020	41,468
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	301,734	165,673
139 Parole Board	3,419	(43)	3,376	2,077	1,299
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	490	774
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,831	1,993
153 Office for People with Disabilities	4,057	-	4,057	1,571	2,486
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	3,196	1,935
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	25,774	15,393
231 Office for the Patient's Advocate	2,089	15	2,104	1,315	789
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	12,922	16,138
279 Public Service Appeals Commission	2,819	22	2,841	1,996	846
281 Office of the Election Comptroller	2,923	687	3,610	2,411	1,199
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 8,473,017</b>	<b>\$ 315,092</b>	<b>\$ 8,788,109</b>	<b>\$ 5,451,586</b>	<b>\$ 3,336,523</b>

**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 Report<sup>1</sup>*  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 347,647	\$ 241,385
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	54,534	43,363
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	178,497	70,376
119 Department of Economic Development & Commerce	99,121	982	100,103	45,812	54,291
162 Public Building Authority	156,114	6,812	162,926	115,080	47,846
168 Puerto Rico Ports Authority	84,265	69,858	154,123	60,193	93,930
180 Tourism Company	152,211	-	152,211	110,086	42,125
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	826,658	299,415
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	67,067	32,407
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	12,925	93,398
277 Agricultural Enterprises Development Administration	160,609	(491)	160,118	99,548	60,570
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	85,755	38,738
295 Fiscal Agency & Financial Advisory Authority	47,355	719	48,074	15,729	32,345
303 Convention Center of District Authority	58,477	13,828	72,305	82,820	(10,515)
<b>Total - Core Component Units</b>	<b>\$ 3,146,077</b>	<b>\$ 95,947</b>	<b>\$ 3,242,024</b>	<b>\$ 2,102,351</b>	<b>\$ 1,139,674</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,257	\$ 847
22 Office of The Commissioner of Insurance	11,933	-	11,933	6,139	5,794
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,978	1,255
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	6,953	8,116
82 Institute of Puerto Rican Culture	20,951	498	21,449	10,418	11,031
105 Industrial Commission	23,356	-	23,356	14,158	9,198
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	3,965	2,053
121 Government Board of the 911 Service	22,597	3,126	25,723	7,689	18,033
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	3,769	4,501
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	2,118	1,728
165 Land Authority of Puerto Rico	12,195	45	12,240	11,649	591
167 Integral Development of the "Península de Cantera"	859	(0)	859	437	422
177 Land Administration of Puerto Rico	9,987	4,610	14,597	5,169	9,428
186 Culebra Conservation and Development Authority	583	-	583	642	(59)
189 Institute of Forensic Science	25,062	3,747	28,809	16,898	11,910
191 Musical Arts Corporation	10,522	2,570	13,092	8,063	5,030
192 Fine Arts Center Corporation	7,030	90	7,120	4,663	2,457
195 Economic Development Bank of PR	14,999	-	14,999	6,715	8,284
196 Puerto Rico Public Broadcasting Corporation	142	3,063	3,205	6,931	(3,726)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,494	922
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	8,489	5,091
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,497	9,415
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	652	449
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	2,085	2,244
265 Roosevelt Roads	1,920	1,148	3,068	1,471	1,597
271 Puerto Rico Technology and Innovation Services	113,320	0	113,320	67,847	45,473
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	7,576	21,014
286 Authority of the Port of Ponce	2,906	0	2,906	3,798	(892)
288 University of Puerto Rico Comprehensive Cancer Center	81,659	11,097	92,756	57,369	35,387
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	363	1,843
298 Public Service Regulatory Board	40,271	(550)	39,721	18,591	21,130
310 Municipal Finance Corporation	404,665	-	404,665	152,262	252,403
311 Puerto Rico Gaming Commission	451,915	36,319	488,234	296,664	191,570
312 Retirement Board of the Government of Puerto Rico	59,846	23,047	82,893	44,419	38,474
329 Office of Socioeconomic Development	5,747	-	5,747	2,433	3,314
<b>Total - Secondary Component Units</b>	<b>\$ 1,425,750</b>	<b>\$ 91,198</b>	<b>\$ 1,516,948</b>	<b>\$ 790,621</b>	<b>\$ 726,327</b>

**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 Report<sup>1</sup>

Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (401,496)	\$ 422,745	\$ -	\$ 422,745
25 Custody of the Department of the Treasury	3,245,441	92,566	3,338,007	1,261,933	2,076,074
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 4,069,682</b>	<b>\$ (308,930)</b>	<b>\$ 3,760,752</b>	<b>\$ 1,261,933</b>	<b>\$ 2,498,820</b>
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 44,636	\$ 11,772
10 The General Court of Justice	430,232	3,300	433,532	331,845	101,687
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	114,836	24,545
106 Public Housing Administration	22,462	0	22,462	20,249	2,213
176 University of Puerto Rico	560,898	-	560,898	444,044	116,854
193 Office of Government Ethics	10,149	(2)	10,147	7,898	2,250
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,827	761
208 Contributions to the Municipalities	51,840	54,000	105,840	94,697	11,143
220 Correctional Health	55,039	(0)	55,039	41,897	13,142
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,296	604
272 Office of the Inspector General	19,556	-	19,556	15,462	4,094
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	46,964	12,359
<b>Total - Out of Scope Entities</b>	<b>\$ 1,409,599</b>	<b>\$ 59,475</b>	<b>\$ 1,469,074</b>	<b>\$ 1,167,652</b>	<b>\$ 301,422</b>
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 315,092	\$ 8,788,109	\$ 5,451,586	\$ 3,336,523
Core Component Units	3,146,077	95,947	3,242,024	2,102,351	1,139,674
Secondary Component Units	1,425,750	91,198	1,516,948	790,621	726,327
OMB and Hacienda Custodies	4,069,682	(308,930)	3,760,752	1,261,933	2,498,820
Out of Scope Entities	1,409,599	59,475	1,469,074	1,167,652	301,422
<b>Total</b>	<b>\$ 18,524,125</b>	<b>\$ 252,783</b>	<b>\$ 18,776,908</b>	<b>\$ 10,774,143</b>	<b>\$ 8,002,765</b>

**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 Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 12,682	\$ 7,108
16 Office of Management and Budget	26,396	8,943	35,339	14,529	20,810
18 Planning Board	-	21,243	21,243	10,237	11,006
21 Emergency and Disaster Management Bureau	8,198	-	8,198	3,583	4,615
23 Puerto Rico Department of State	16,957	(1,350)	15,607	10,151	5,455
24 Puerto Rico Department of Treasury	215,402	36,426	251,828	141,499	110,329
28 State Elections Commission	32,400	(64)	32,336	20,267	12,069
30 Human Resources Management & Transformation	10,344	6,348	16,692	12,595	4,097
31 General Services Administration	24,708	1,576	26,284	12,459	13,825
34 Commission of Investigation, Processing and Appeals	526	0	526	367	159
37 Civil Rights Commission	856	-	856	460	396
38 Puerto Rico Department of Justice	159,916	1,915	161,831	110,398	51,433
40 Puerto Rico Police Bureau	860,938	21,091	882,029	582,125	299,904
41 Special Investigations Bureau	6,061	-	6,061	4,263	1,798
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	68,649	18,480
43 Puerto Rico National Guard	20,916	(22)	20,894	15,074	5,820
45 Shared Services within Department of Public Safety	276,529	369	276,898	206,202	70,696
49 Department of Transportation and Public Works	67,492	251	67,743	38,044	29,700
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	83,602	51,446
55 Puerto Rico Department of Agriculture	38,911	113	39,024	28,919	10,105
60 Office of the Citizen's Ombudsman	4,006	13	4,019	2,891	1,128
62 Cooperative Development Commission of Puerto Rico	3,002	0	3,002	1,863	1,139
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	36,189	8,563
68 Puerto Rico Labor Relations Board	1,071	-	1,071	777	294
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	9,492	5,056
71 Department of Health	531,762	31,512	563,274	355,643	207,631
78 Department of Housing	27,177	(0)	27,177	21,498	5,679
81 Department of Education	3,044,384	20,341	3,064,725	1,924,011	1,140,714
87 Department of Recreation and Sports	37,344	72	37,416	25,402	12,014
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	98,601	52,065
96 Office of the Women's Advocate	5,341	1,685	7,026	3,298	3,728
120 Veteran's Advocate Office of Puerto Rico	4,455	(0)	4,455	2,062	2,393
122 Secretariat of the Department of the Family	51,562	211	51,773	38,201	13,572
123 Family and Children Administration	236,201	39,750	275,951	193,718	82,233
124 Child Support Administration (ASUME)	17,837	164	18,001	11,389	6,612
126 Vocational Rehabilitation Administration	28,820	408	29,228	22,315	6,912
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	64,020	41,468
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	299,441	144,041
139 Parole Board	3,419	(43)	3,376	2,077	1,299
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	490	774
152 Elderly and Retired People Advocate Office	3,809	15	3,824	1,831	1,993
153 Office for People with Disabilities	4,057	-	4,057	1,571	2,486
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	2,842	1,082
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	21,468	11,283
231 Office for the Patient's Advocate	2,089	15	2,104	1,315	789
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	12,922	16,138
279 Public Service Appeals Commission	2,819	22	2,841	1,996	846
281 Office of the Election Comptroller	2,923	687	3,610	2,411	1,199
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,812,705</b>	<b>\$ 225,518</b>	<b>\$ 7,038,223</b>	<b>\$ 4,535,840</b>	<b>\$ 2,502,384</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	71,373	31,758
119 Department of Economic Development & Commerce	45,487	(22,423)	23,064	16,041	7,023
162 Public Building Authority	5,047	6,812	11,859	-	11,859
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	576,849	257,665
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	2,402	5,924
277 Agricultural Enterprises Development Administration	73,532	(491)	73,041	42,900	30,141
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	58,580	25,735
295 Fiscal Agency & Financial Advisory Authority	38,625	719	39,344	15,549	23,795
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
<b>Total - Core Component Units</b>	<b>\$ 1,194,547</b>	<b>\$ (9,735)</b>	<b>\$ 1,184,812</b>	<b>\$ 783,694</b>	<b>\$ 401,118</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	1,978	1,255
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	398	19,996	9,830	10,166
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	2,151	1,433
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	1,710	790
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Peninsula de Cantera"	602	(0)	602	308	294
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	173	91
189 Institute of Forensic Science	24,539	3,747	28,286	16,898	11,387
191 Musical Arts Corporation	8,506	67	8,573	6,346	2,228
192 Fine Arts Center Corporation	4,262	(110)	4,152	3,248	904
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	2,300	763
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	6,105	2,910
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	652	449
264 Corporation for the "Caño Martin Peña" Enlace Project	3,608	721	4,329	2,085	2,244
265 Roosevelt Roads	-	1,148	1,148	771	377
271 Puerto Rico Technology and Innovation Services	103,423	0	103,423	65,628	37,795
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	7,576	21,014
286 Authority of the Port of Ponce	691	0	691	413	278
288 University of Puerto Rico Comprehensive Cancer Center	22,721	11,097	33,818	21,655	12,163
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	239	1,678
298 Public Service Regulatory Board	8,172	(550)	7,622	5,993	1,629
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	1,327	865
312 Retirement Board of the Government of Puerto Rico	56,449	23,047	79,496	44,419	35,077
329 Office of Socioeconomic Development	5,747	-	5,747	2,433	3,314
<b>Total - Secondary Component Units</b>	<b>\$ 309,317</b>	<b>\$ 44,024</b>	<b>\$ 353,341</b>	<b>\$ 204,237</b>	<b>\$ 149,104</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actuals Results for General Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (401,496)	\$ 422,745	\$ -	\$ 422,745
25 Custody of the Department of the Treasury	2,580,079	82,214	2,662,293	942,740	1,719,553
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 3,404,320</b>	<b>\$ (319,282)</b>	<b>\$ 3,085,038</b>	<b>\$ 942,740</b>	<b>\$ 2,142,298</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Out of Scope Entities</b>					
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 44,636	\$ 11,772
10 The General Court of Justice	411,657	3,300	414,957	320,895	94,062
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	114,836	24,545
106 Public Housing Administration	5,864	0	5,864	2,977	2,887
176 University of Puerto Rico	560,898	-	560,898	444,044	116,854
193 Office of Government Ethics	10,149	(2)	10,147	7,898	2,250
200 Special Independent Prosecutor's Panel	3,588	-	3,588	2,827	761
208 Contributions to the Municipalities	51,840	54,000	105,840	94,697	11,143
220 Correctional Health	55,039	(0)	55,039	41,897	13,142
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,296	604
272 Office of the Inspector General	19,556	-	19,556	15,462	4,094
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	46,964	12,359
<b>Total - Out of Scope Entities</b>	<b>\$ 1,374,426</b>	<b>\$ 59,475</b>	<b>\$ 1,433,901</b>	<b>\$ 1,139,429</b>	<b>\$ 294,472</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 225,518	\$ 7,038,223	\$ 4,535,840	\$ 2,502,384
Core Component Units	1,194,547	(9,735)	1,184,812	783,694	401,118
Secondary Component Units	309,317	44,024	353,341	204,237	149,104
OMB and Hacienda Custodies	3,404,320	(319,282)	3,085,038	942,740	2,142,298
Out of Scope Entities	1,374,426	59,475	1,433,901	1,139,429	294,472
<b>Total</b>	<b>\$ 13,095,315</b>	<b>0</b>	<b>\$ 13,095,315</b>	<b>\$ 7,605,940</b>	<b>\$ 5,489,375</b>

**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 Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Entities Operating in PRIFAS 7.5</b>					
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -
16 Office of Management and Budget	1,255	-	1,255	209	1,046
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	2,568	2,470
24 Puerto Rico Department of Treasury	818,835	-	818,835	576,838	241,997
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	470	1,246
31 General Services Administration	5,655	33,500	39,155	7,439	31,716
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	-	6,832.0000	1,501	5,331
40 Puerto Rico Police Bureau	18,899	-	18,899	2,184	16,715
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	-	15,460	140	15,320
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	90,130	100,959
50 Department of Natural and Environmental Resources	47,246	-	47,246	4,954	42,292
55 Puerto Rico Department of Agriculture	3,558	-	3,558	807	2,751
60 Office of the Citiwen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	127,904	186,668
68 Puerto Rico Labor Relations Board	487	-	487	179	308
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	1,063	1,252
71 Department of Health	181,482	-	181,482	74,842	106,640
78 Department of Housing	27,929	-	27,929	8,085	19,844
81 Department of Education	10,039	-	10,039	387	9,652
87 Department of Recreation and Sports	22,347	-	22,347	6,978	15,369
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	2,117	4,542
96 Office of the Women's Advocate	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
122 Secretariat of the Department of the Family	-	-	-	-	-
123 Family and Children Administration	-	-	-	-	-
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	-	851
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	2,293	21,632
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	354	853
221 Medical Emergency Corps Bureau	8,415	-	8,415	4,305	4,110
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	-	-	-	-	-
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,660,312</b>	<b>\$ 89,574</b>	<b>\$ 1,749,886</b>	<b>\$ 915,747</b>	<b>\$ 834,140</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Core Component Units</b>					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 347,647	\$ 241,385
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	54,534	43,363
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	107,124	38,618
119 Department of Economic Development & Commerce	53,634	23,405	77,039	29,771	47,268
162 Public Building Authority	151,067	-	151,067	115,080	35,987
168 Puerto Rico Ports Authority	84,265	69,858	154,123	60,193	93,930
180 Tourism Company	152,211	-	152,211	110,086	42,125
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	249,809	41,750
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	67,067	26,407
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	10,523	87,474
277 Agricultural Enterprises Development Administration	87,077	-	87,077	56,648	30,429
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	27,175	13,003
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	180	8,550
303 Convention Center of District Authority	58,477	12,610	71,087	82,820	(11,733)
<b>Total - Core Component Units</b>	<b>\$ 1,951,530</b>	<b>\$ 105,682</b>	<b>\$ 2,057,212</b>	<b>\$ 1,318,657</b>	<b>\$ 738,556</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
<b>Secondary Component Units</b>					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,257	\$ 847
22 Office of The Commissioner of Insurance	11,933	-	11,933	6,139	5,794
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	6,953	8,116
82 Institute of Puerto Rican Culture	1,353	100	1,453	588	865
105 Industrial Commission	23,356	-	23,356	14,158	9,198
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,814	620
121 Government Board of the 911 Service	22,597	3,126	25,723	7,689	18,033
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	3,769	4,501
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	408	938
165 Land Authority of Puerto Rico	12,195	45	12,240	11,649	591
167 Integral Development of the "Península de Cantera"	257	-	257	129	128
177 Land Administration of Puerto Rico	9,987	4,610	14,597	5,169	9,428
186 Culebra Conservation and Development Authority	319	-	319	469	(150)
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	1,717	2,802
192 Fine Arts Center Corporation	2,768	200	2,968	1,415	1,553
195 Economic Development Bank of PR	14,999	-	14,999	6,715	8,284
196 Puerto Rico Public Broadcasting Corporation	142	-	142	4,631	(4,489)
198 Agricultural Insurance Corporation	3,416	-	3,416	2,494	922
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	2,384	2,181
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	-	13,912	4,497	9,415
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-
265 Roosevelt Roads	1,920	-	1,920	700	1,220
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	2,219	7,678
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	3,385	(1,170)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	35,714	23,224
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	124	165
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	12,598	19,501
310 Municipal Finance Corporation	404,665	-	404,665	152,262	252,403
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	295,337	190,705
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 1,116,433</b>	<b>\$ 47,174</b>	<b>\$ 1,163,607</b>	<b>\$ 586,384</b>	<b>\$ 577,223</b>

**Puerto Rico Department of Treasury**  
**FY26 Full Year Budget vs. YTD Actual Results for Special Revenue Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -
25 Custody of the Department of the Treasury	665,362	10,352	675,714	319,192	356,521
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 665,362</b>	<b>\$ 10,352</b>	<b>\$ 675,714</b>	<b>\$ 319,192</b>	<b>\$ 356,521</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Out of Scope Entities</b>					
10 The General Court of Justice	18,575	-	18,575	10,950	7,625
100 Legislative Assembly of the Commonwealth	-	-	-	-	-
106 Public Housing Administration	16,598	-	16,598	17,272	(674)
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	-	-	-	-	-
<b>Total - Out of Scope Entities</b>	<b>\$ 35,173</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ 28,223</b>	<b>\$ 6,950</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>Remaining Balance</b>
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 89,574	\$ 1,749,886	\$ 915,747	\$ 834,140
Core Component Units	1,951,530	105,682	2,057,212	1,318,657	738,556
Secondary Component Units	1,116,433	47,174	1,163,607	586,384	577,223
OMB and Hacienda Custodies	665,362	10,352	675,714	319,192	356,521
Out of Scope Entities	35,173	-	35,173	28,223	6,950
<b>Total</b>	<b>\$ 5,428,810</b>	<b>\$ 252,783</b>	<b>\$ 5,681,593</b>	<b>\$ 3,168,203</b>	<b>\$ 2,513,390</b>

**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 Agency<sup>1</sup>*  
*Mar 26 YTD*

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 14,843	\$ -	\$ 14,843	\$ 12,682	\$ 2,160	15%
16 Office of Management and Budget	20,738	6,707	27,446	14,739	12,707	46%
18 Planning Board	-	15,932	15,932	10,237	5,695	36%
21 Emergency and Disaster Management Bureau	6,409	-	6,409	3,583	2,826	44%
23 Puerto Rico Department of State	16,310	(826)	15,484	12,720	2,764	18%
24 Puerto Rico Department of Treasury	775,678	27,320	802,997	718,337	84,661	11%
28 State Elections Commission	24,300	(48)	24,252	20,267	3,985	16%
30 Human Resources Management & Transformation	9,045	4,761	13,806	13,065	741	5%
31 General Services Administration	22,772	26,307	49,079	19,898	29,181	59%
34 Commission of Investigation, Processing and Appeals	395	0	395	367	28	7%
37 Civil Rights Commission	642	-	642	460	182	28%
38 Puerto Rico Department of Justice	125,061	1,436	126,497	111,899	14,598	12%
40 Puerto Rico Police Bureau	659,878	15,819	675,696	584,309	91,387	14%
41 Special Investigations Bureau	4,546	-	4,546	4,263	283	6%
42 Puerto Rico Fire Department Bureau	76,942	-	76,942	68,790	8,152	11%
43 Puerto Rico National Guard	15,687	(17)	15,671	15,074	596	4%
45 Department of Public Safety	207,567	277	207,844	206,202	1,642	1%
49 Department of Transportation and Public Works	152,232	41,893	194,125	128,174	65,950	34%
50 Department of Natural and Environmental Resources	121,979	9,434	131,412	88,556	42,857	33%
55 Puerto Rico Department of Agriculture	31,852	85	31,936	29,726	2,211	7%
60 Office of the Citizen's Ombudsman	3,005	10	3,015	2,891	123	4%
62 Cooperative Development Commission of Puerto Rico	2,252	0	2,252	1,863	388	17%
67 Puerto Rico Department of Labor and Human Resources	269,539	(45)	269,493	164,093	105,400	39%
68 Puerto Rico Labor Relations Board	1,169	-	1,169	956	213	18%
69 Puerto Rico Department of Consumer Affairs	12,459	189	12,648	10,556	2,092	17%
71 Department of Health	534,933	23,634	558,567	430,484	128,083	23%
78 Department of Housing	41,330	(0)	41,330	29,583	11,747	28%
81 Department of Education	2,290,817	15,256	2,306,073	1,924,397	381,676	17%
87 Department of Recreation and Sports	44,768	54	44,822	32,379	12,442	28%
95 Mental Health and Drug Addiction Services Administration	118,223	(230)	117,994	100,719	17,275	15%
96 Office of the Women's Advocate	4,006	1,264	5,270	3,298	1,971	37%
120 Veteran's Advocate Office of Puerto Rico	3,341	(0)	3,341	2,062	1,279	38%
122 Secretariat of the Department of the Family	38,672	158	38,830	38,201	629	2%
123 Family and Children Administration	177,151	29,813	206,964	193,718	13,245	6%
124 Child Support Administration (ASUME)	13,378	123	13,501	11,389	2,112	16%
126 Vocational Rehabilitation Administration	22,253	306	22,559	22,315	244	1%
127 Administration for Socioeconomic Development of the Family	79,156	(40)	79,116	64,020	15,096	19%
137 Department of Correction and Rehabilitation	348,035	2,520	350,556	301,734	48,821	14%
139 Parole Board	2,564	(32)	2,532	2,077	455	18%
143 Office of Protection and Defense for People with Disabilities	948	(0)	948	490	458	48%
152 Elderly and Retired People Advocate Office	2,857	11	2,868	1,831	1,037	36%
153 Office for People with Disabilities	3,043	-	3,043	1,571	1,472	48%
155 State Historic Preservation Office of Puerto Rico	3,428	420	3,848	3,196	652	17%
221 Medical Emergency Corps Bureau	28,839	2,036	30,875	25,774	5,101	17%
231 Office for the Patient's Advocate	1,567	11	1,578	1,315	263	17%
241 Administration for Integral Development of Childhood	10,545	11,250	21,795	12,922	8,873	41%
279 Public Service Appeals Commission	2,114	17	2,131	1,996	136	6%
281 Office of the Election Comptroller	2,192	515	2,708	2,411	296	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 6,349,455</b>	<b>\$ 236,319</b>	<b>\$ 6,585,774</b>	<b>\$ 5,451,586</b>	<b>\$ 1,134,188</b>	<b>17%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund**  
*By Agency<sup>1</sup>*  
*Mar 26 YTD*

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 441,774	\$ -	\$ 441,774	\$ 347,647	\$ 94,127	21%
79 Automobile Accidents Compensation Administration	73,565	(143)	73,422	54,534	18,889	26%
90 Medical Services Administration of Puerto Rico	183,623	3,032	186,655	178,497	8,158	4%
119 Department of Economic Development & Commerce	74,341	736	75,077	45,812	29,265	39%
162 Public Building Authority	117,086	5,109	122,195	115,080	7,115	6%
168 Puerto Rico Ports Authority	63,199	52,394	115,592	60,193	55,399	48%
180 Tourism Company	114,158	-	114,158	110,086	4,072	4%
187 Puerto Rico Health Insurance Administration	844,555	-	844,555	826,658	17,897	2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	74,606	-	74,606	67,067	7,538	10%
235 Puerto Rico Housing Finance Corporation	79,742	-	79,742	12,925	66,817	84%
277 Agricultural Enterprises Development Administration	120,457	(368)	120,089	99,548	20,541	17%
285 Puerto Rico Integrated Transit Authority	93,079	291	93,369	85,755	7,614	8%
295 Fiscal Agency & Financial Advisory Authority	35,516	539	36,056	15,729	20,327	56%
303 Convention Center of District Authority	43,858	10,371	54,229	82,820	(28,591)	-53%
<b>Total - Core Component Units</b>	<b>\$ 2,359,558</b>	<b>\$ 71,961</b>	<b>\$ 2,431,518</b>	<b>\$ 2,102,351</b>	<b>\$ 329,167</b>	<b>14%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,436	\$ 143	\$ 1,578	\$ 1,257	\$ 321	20%
22 Office of The Commissioner of Insurance	8,950	-	8,950	6,139	2,811	31%
29 Puerto Rico Federal Affairs Administration	2,417	8	2,425	1,978	447	18%
75 Office of the Financial Institutions Commissioner	11,302	-	11,302	6,953	4,349	38%
82 Institute of Puerto Rican Culture	15,713	373	16,086	10,418	5,669	35%
105 Industrial Commission	17,517	-	17,517	14,158	3,359	19%
109 Puerto Rico School of Plastic Arts	4,006	507	4,513	3,965	548	12%
121 Government Board of the 911 Service	16,948	2,344	19,292	7,689	11,603	60%
138 Institutional Trust of the National Guard of Puerto Rico	6,203	-	6,203	3,769	2,434	39%
161 Puerto Rico Infrastructure Financing Authority	2,813	72	2,885	2,118	767	27%
165 Land Authority of Puerto Rico	9,146	34	9,180	11,649	(2,469)	-27%
167 Integral Development of the "Península de Cantera"	644	(0)	644	437	207	32%
177 Land Administration of Puerto Rico	7,490	3,458	10,948	5,169	5,779	53%
186 Culebra Conservation and Development Authority	437	-	437	642	(205)	-47%
189 Institute of Forensic Science	18,797	2,810	21,607	16,898	4,708	22%
191 Musical Arts Corporation	7,892	1,928	9,819	8,063	1,757	18%
192 Fine Arts Center Corporation	5,273	68	5,340	4,663	677	13%
195 Economic Development Bank of PR	11,249	-	11,249	6,715	4,534	40%
196 Puerto Rico Public Broadcasting Corporation	107	2,297	2,404	6,931	(4,527)	-188%
198 Agricultural Insurance Corporation	2,562	-	2,562	2,494	68	3%
215 Puerto Rico Conservatory of Music Corporation	10,126	59	10,185	8,489	1,696	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,434	-	10,434	4,497	5,937	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	826	-	826	652	174	21%
264 Corporation for the "Caño Martin Peña" Enlace Project	2,706	541	3,247	2,085	1,162	36%
265 Roosevelt Roads	1,440	861	2,301	1,471	830	36%
271 Puerto Rico Technology and Innovation Services	84,990	0	84,990	67,847	17,143	20%
276 Puerto Rico Public Private Partnership Authority	21,490	(47)	21,443	7,576	13,867	65%
286 Authority of the Port of Ponce	2,180	0	2,180	3,798	(1,619)	-74%
288 University of Puerto Rico Comprehensive Cancer Center	61,244	8,323	69,567	57,369	12,198	18%
293 Center for Diabetes Research, Education, and Medical Services	1,145	509	1,654	363	1,291	78%
298 Public Service Regulatory Board	30,203	(413)	29,791	18,591	11,200	38%
310 Municipal Finance Corporation	303,499	-	303,499	152,262	151,237	50%
311 Puerto Rico Gaming Commission	338,936	27,239	366,176	296,664	69,512	19%
312 Retirement Board of the Government of Puerto Rico	44,885	17,285	62,170	44,419	17,751	29%
329 Office of Socioeconomic Development	4,310	-	4,310	2,433	1,877	44%
<b>Total - Secondary Component Units</b>	<b>\$ 1,069,313</b>	<b>\$ 68,398</b>	<b>\$ 1,137,711</b>	<b>\$ 790,621</b>	<b>\$ 347,090</b>	<b>31%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund and Special Revenue Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 618,181	\$ (301,122)	\$ 317,059	\$ -	\$ 317,059	100%
25 Custody of the Department of the Treasury	1,365,139	69,424	1,434,563	1,261,933	172,631	12%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,983,319</b>	<b>\$ (231,697)</b>	<b>\$ 1,751,622</b>	<b>\$ 1,261,933</b>	<b>\$ 489,689</b>	<b>28%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 42,101	\$ 204	\$ 42,306	\$ 44,636	\$ (2,330)	-6%
10 The General Court of Justice	322,674	2,475	325,149	331,845	(6,696)	-2%
100 Legislative Assembly of the Commonwealth	103,108	1,428	104,536	114,836	(10,301)	-10%
106 Public Housing Administration	16,847	0	16,847	20,249	(3,403)	-20%
176 University of Puerto Rico	420,674	-	420,674	444,044	(23,371)	-6%
193 Office of Government Ethics	7,612	(1)	7,610	7,898	(287)	-4%
200 Special Independent Prosecutor's Panel	2,691	-	2,691	2,827	(136)	-5%
208 Contributions to the Municipalities	38,880	40,500	79,380	94,697	(15,317)	-19%
220 Correctional Health	41,279	(0)	41,279	41,897	(618)	-1%
268 Puerto Rico Institute of Statistics	2,175	-	2,175	2,296	(121)	-6%
272 Office of the Inspector General	14,667	-	14,667	15,462	(795)	-5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	44,492	-	44,492	46,964	(2,472)	-6%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,057,199</b>	<b>\$ 44,606</b>	<b>\$ 1,101,805</b>	<b>\$ 1,167,652</b>	<b>\$ (65,847)</b>	<b>-6%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 6,349,455	\$ 236,319	\$ 6,585,774	\$ 5,451,586	\$ 1,134,188	17%
Core Component Units	2,359,558	71,961	2,431,518	2,102,351	329,167	14%
Secondary Component Units	1,069,313	68,398	1,137,711	790,621	347,090	31%
OMB and Hacienda Custodies	1,983,319	(231,697)	1,751,622	1,261,933	489,689	28%
Out of Scope Entities	1,057,199	44,606	1,101,805	1,167,652	(65,847)	-6%
<b>Total</b>	<b>\$ 12,818,844</b>	<b>\$ 189,587</b>	<b>\$ 13,008,431</b>	<b>\$ 10,774,143</b>	<b>\$ 2,234,288</b>	<b>17%</b>

**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 Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 14,843	\$ -	\$ 14,843	\$ 12,682	\$ 2,160	15%
16 Office of Management and Budget	19,797	6,707	26,504	14,529	11,975	45%
18 Planning Board	-	15,932	15,932	10,237	5,695	36%
21 Emergency and Disaster Management Bureau	6,149	-	6,149	3,583	2,566	42%
23 Puerto Rico Department of State	12,718	(1,013)	11,705	10,151	1,554	13%
24 Puerto Rico Department of Treasury	161,552	27,320	188,871	141,499	47,372	25%
28 State Elections Commission	24,300	(48)	24,252	20,267	3,985	16%
30 Human Resources Management & Transformation	7,758	4,761	12,519	12,595	(76)	-1%
31 General Services Administration	18,531	1,182	19,713	12,459	7,254	37%
34 Commission of Investigation, Processing and Appeals	395	0	395	367	28	7%
37 Civil Rights Commission	642	-	642	460	182	28%
38 Puerto Rico Department of Justice	119,937	1,436	121,373	110,398	10,975	9%
40 Puerto Rico Police Bureau	645,704	15,819	661,522	582,125	79,397	12%
41 Special Investigations Bureau	4,546	-	4,546	4,263	283	6%
42 Puerto Rico Fire Department Bureau	65,347	-	65,347	68,649	(3,302)	-5%
43 Puerto Rico National Guard	15,687	(17)	15,671	15,074	596	4%
45 Department of Public Safety	207,397	277	207,673	206,202	1,472	1%
49 Department of Transportation and Public Works	50,619	188	50,807	38,044	12,764	25%
50 Department of Natural and Environmental Resources	86,544	9,434	95,978	83,602	12,376	13%
55 Puerto Rico Department of Agriculture	29,183	85	29,268	28,919	349	1%
60 Office of the Citizen's Ombudsman	3,005	10	3,015	2,891	123	4%
62 Cooperative Development Commission of Puerto Rico	2,252	0	2,252	1,863	388	17%
67 Puerto Rico Department of Labor and Human Resources	33,610	(45)	33,564	36,189	(2,625)	-8%
68 Puerto Rico Labor Relations Board	803	-	803	777	26	3%
69 Puerto Rico Department of Consumer Affairs	10,888	24	10,911	9,492	1,419	13%
71 Department of Health	398,822	23,634	422,455	355,643	66,813	16%
78 Department of Housing	20,383	(0)	20,383	21,498	(1,115)	-5%
81 Department of Education	2,283,288	15,256	2,298,544	1,924,011	374,533	16%
87 Department of Recreation and Sports	28,008	54	28,062	25,402	2,660	9%
95 Mental Health and Drug Addiction Services Administration	113,229	(230)	113,000	98,601	14,398	13%
96 Office of the Women's Advocate	4,006	1,264	5,270	3,298	1,971	37%
120 Veteran's Advocate Office of Puerto Rico	3,341	(0)	3,341	2,062	1,279	38%
122 Secretariat of the Department of the Family	38,672	158	38,830	38,201	629	2%
123 Family and Children Administration	177,151	29,813	206,964	193,718	13,245	6%
124 Child Support Administration (ASUME)	13,378	123	13,501	11,389	2,112	16%
126 Vocational Rehabilitation Administration	21,615	306	21,921	22,315	(395)	-2%
127 Administration for Socioeconomic Development of the Family	79,156	(40)	79,116	64,020	15,096	19%
137 Department of Correction and Rehabilitation	330,092	2,520	332,612	299,441	33,171	10%
139 Parole Board	2,564	(32)	2,532	2,077	455	18%
143 Office of Protection and Defense for People with Disabilities	948	(0)	948	490	458	48%
152 Elderly and Retired People Advocate Office	2,857	11	2,868	1,831	1,037	36%
153 Office for People with Disabilities	3,043	-	3,043	1,571	1,472	48%
155 State Historic Preservation Office of Puerto Rico	2,522	420	2,943	2,842	101	3%
221 Medical Emergency Corps Bureau	22,528	2,036	24,564	21,468	3,095	13%
231 Office for the Patient's Advocate	1,567	11	1,578	1,315	263	17%
241 Administration for Integral Development of Childhood	10,545	11,250	21,795	12,922	8,873	41%
279 Public Service Appeals Commission	2,114	17	2,131	1,996	136	6%
281 Office of the Election Comptroller	2,192	515	2,708	2,411	296	11%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 5,104,221</b>	<b>\$ 169,139</b>	<b>\$ 5,273,360</b>	<b>\$ 4,535,840</b>	<b>\$ 737,520</b>	<b>14%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
*By Agency<sup>1</sup>*  
*Mar 26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	74,317	3,032	77,349	71,373	5,975	8%
119 Department of Economic Development & Commerce	34,115	(16,818)	17,298	16,041	1,257	7%
162 Public Building Authority	3,785	5,109	8,894	-	8,894	100%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	625,886	-	625,886	576,849	49,036	8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	4,500	-	4,500	-	4,500	100%
235 Puerto Rico Housing Finance Corporation	6,245	-	6,245	2,402	3,843	62%
277 Agricultural Enterprises Development Administration	55,149	(368)	54,781	42,900	11,881	22%
285 Puerto Rico Integrated Transit Authority	62,945	291	63,236	58,580	4,656	7%
295 Fiscal Agency & Financial Advisory Authority	28,969	539	29,508	15,549	13,959	47%
303 Convention Center of District Authority	-	914	914	-	914	100%
<b>Total - Core Component Units</b>	<b>\$ 895,910</b>	<b>\$ (7,301)</b>	<b>\$ 888,609</b>	<b>\$ 783,694</b>	<b>\$ 104,915</b>	<b>12%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	2,417	8	2,425	1,978	447	18%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	14,699	298	14,997	9,830	5,167	34%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	2,180	507	2,687	2,151	537	20%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	1,804	72	1,875	1,710	165	9%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	452	(0)	452	308	144	32%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	198	-	198	173	25	13%
189 Institute of Forensic Science	18,404	2,810	21,214	16,898	4,316	20%
191 Musical Arts Corporation	6,380	50	6,430	6,346	84	1%
192 Fine Arts Center Corporation	3,197	(82)	3,114	3,248	(134)	-4%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	2,297	2,297	2,300	(3)	0%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	6,702	59	6,761	6,105	656	10%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	826	-	826	652	174	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	2,706	541	3,247	2,085	1,162	36%
265 Roosevelt Roads	-	861	861	771	90	10%
271 Puerto Rico Technology and Innovation Services	77,567	0	77,567	65,628	11,940	15%
276 Puerto Rico Public Private Partnership Authority	21,490	(47)	21,443	7,576	13,867	65%
286 Authority of the Port of Ponce	518	0	518	413	105	20%
288 University of Puerto Rico Comprehensive Cancer Center	17,041	8,323	25,363	21,655	3,708	15%
293 Center for Diabetes Research, Education, and Medical Services	929	509	1,437	239	1,198	83%
298 Public Service Regulatory Board	6,129	(413)	5,717	5,993	(277)	-5%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	1,705	(61)	1,644	1,327	317	19%
312 Retirement Board of the Government of Puerto Rico	42,337	17,285	59,622	44,419	15,203	25%
329 Office of Socioeconomic Development	4,310	-	4,310	2,433	1,877	44%
<b>Total - Secondary Component Units</b>	<b>\$ 231,988</b>	<b>\$ 33,018</b>	<b>\$ 265,005</b>	<b>\$ 204,237</b>	<b>\$ 60,769</b>	<b>23%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for General Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 618,181	\$ (301,122)	\$ 317,059	\$ -	\$ 317,059	100%
25 Custody of the Department of the Treasury	866,117	61,661	927,778	942,740	(14,962)	-2%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 1,484,298</b>	<b>\$ (239,461)</b>	<b>\$ 1,244,837</b>	<b>\$ 942,740</b>	<b>\$ 302,096</b>	<b>24%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 42,101	\$ 204	\$ 42,306	\$ 44,636	\$ (2,330)	-6%
10 The General Court of Justice	308,743	2,475	311,218	320,895	(9,677)	-3%
100 Legislative Assembly of the Commonwealth	103,108	1,428	104,536	114,836	(10,301)	-10%
106 Public Housing Administration	4,398	0	4,398	2,977	1,421	32%
176 University of Puerto Rico	420,674	-	420,674	444,044	(23,371)	-6%
193 Office of Government Ethics	7,612	(1)	7,610	7,898	(287)	-4%
200 Special Independent Prosecutor's Panel	2,691	-	2,691	2,827	(136)	-5%
208 Contributions to the Municipalities	38,880	40,500	79,380	94,697	(15,317)	-19%
220 Correctional Health	41,279	(0)	41,279	41,897	(618)	-1%
268 Puerto Rico Institute of Statistics	2,175	-	2,175	2,296	(121)	-6%
272 Office of the Inspector General	14,667	-	14,667	15,462	(795)	-5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	44,492	-	44,492	46,964	(2,472)	-6%
<b>Total - Out of Scope Entities</b>	<b>\$ 1,030,820</b>	<b>\$ 44,606</b>	<b>\$ 1,075,426</b>	<b>\$ 1,139,429</b>	<b>\$ (64,003)</b>	<b>-6%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 5,104,221	\$ 169,139	\$ 5,273,360	\$ 4,535,840	\$ 737,520	14%
Core Component Units	895,910	(7,301)	888,609	783,694	104,915	12%
Secondary Component Units	231,988	33,018	265,005	204,237	60,769	23%
OMB and Hacienda Custodies	1,484,298	(239,461)	1,244,837	942,740	302,096	24%
Out of Scope Entities	1,030,820	44,606	1,075,426	1,139,429	(64,003)	-6%
<b>Total</b>	<b>\$ 8,747,236</b>	<b>\$ 0</b>	<b>\$ 8,747,236</b>	<b>\$ 7,605,940</b>	<b>\$ 1,141,297</b>	<b>13%</b>

**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 Agency<sup>1</sup>*  
*Mar 26 YTD*

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ -	\$ -	\$ -	\$ -	\$ -	
16 Office of Management and Budget	941	-	941	209	732	78%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	260	-	260	-	260	100%
23 Puerto Rico Department of State	3,593	187	3,779	2,568	1,211	32%
24 Puerto Rico Department of Treasury	614,126	-	614,126	576,838	37,289	6%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,287	-	1,287	470	817	63%
31 General Services Administration	4,241	25,125	29,366	7,439	21,927	75%
38 Puerto Rico Department of Justice	5,124	-	5,124	1,501	3,623	71%
40 Puerto Rico Police Bureau	14,174	-	14,174	2,184	11,990	85%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	11,595	-	11,595	140	11,455	99%
43 Puerto Rico National Guard	-	-	-	-	-	
45 Department of Public Safety	170	-	170	-	170	100%
49 Department of Transportation and Public Works	101,613	41,704	143,317	90,130	53,187	37%
50 Department of Natural and Environmental Resources	35,435	-	35,435	4,954	30,481	86%
55 Puerto Rico Department of Agriculture	2,669	-	2,669	807	1,862	70%
67 Puerto Rico Department of Labor and Human Resources	235,929	-	235,929	127,904	108,025	46%
68 Puerto Rico Labor Relations Board	365	-	365	179	186	51%
69 Puerto Rico Department of Consumer Affairs	1,571	165	1,736	1,063	673	39%
71 Department of Health	136,112	-	136,112	74,842	61,270	45%
78 Department of Housing	20,947	-	20,947	8,085	12,862	61%
81 Department of Education	7,529	-	7,529	387	7,143	95%
87 Department of Recreation and Sports	16,760	-	16,760	6,978	9,783	58%
95 Mental Health and Drug Addiction Services Administration	4,994	-	4,994	2,117	2,877	58%
126 Vocational Rehabilitation Administration	638	-	638	-	638	100%
137 Department of Correction and Rehabilitation	17,944	-	17,944	2,293	15,651	87%
155 State Historic Preservation Office of Puerto Rico	905	-	905	354	551	61%
221 Medical Emergency Corps Bureau	6,311	-	6,311	4,305	2,006	32%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,245,234</b>	<b>\$ 67,181</b>	<b>\$ 1,312,415</b>	<b>\$ 915,747</b>	<b>\$ 396,668</b>	<b>30%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund**  
*By Agency<sup>1</sup>*  
*Mar 26 YTD*

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 441,774	\$ -	\$ 441,774	\$ 347,647	\$ 94,127	21%
79 Automobile Accidents Compensation Administration	73,565	(143)	73,422	54,534	18,889	26%
90 Medical Services Administration of Puerto Rico	109,307	-	109,307	107,124	2,182	2%
119 Department of Economic Development & Commerce	40,226	17,554	57,779	29,771	28,008	48%
162 Public Building Authority	113,300	-	113,300	115,080	(1,780)	-2%
168 Puerto Rico Ports Authority	63,199	52,394	115,592	60,193	55,399	48%
180 Tourism Company	114,158	-	114,158	110,086	4,072	4%
187 Puerto Rico Health Insurance Administration	218,669	-	218,669	249,809	(31,140)	-14%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	70,106	-	70,106	67,067	3,038	4%
235 Puerto Rico Housing Finance Corporation	73,498	-	73,498	10,523	62,975	86%
277 Agricultural Enterprises Development Administration	65,308	-	65,308	56,648	8,660	13%
285 Puerto Rico Integrated Transit Authority	30,134	-	30,134	27,175	2,959	10%
295 Fiscal Agency & Financial Advisory Authority	6,548	-	6,548	180	6,368	97%
303 Convention Center of District Authority	43,858	9,457	53,315	82,820	(29,505)	-55%
<b>Total - Core Component Units</b>	<b>\$ 1,463,648</b>	<b>\$ 79,262</b>	<b>\$ 1,542,909</b>	<b>\$ 1,318,657</b>	<b>\$ 224,253</b>	<b>15%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 1,436	\$ 143	\$ 1,578	\$ 1,257	\$ 321	20%
22 Office of The Commissioner of Insurance	8,950	-	8,950	6,139	2,811	31%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	11,302	-	11,302	6,953	4,349	38%
82 Institute of Puerto Rican Culture	1,015	75	1,090	588	502	46%
105 Industrial Commission	17,517	-	17,517	14,158	3,359	19%
109 Puerto Rico School of Plastic Arts	1,826	-	1,826	1,814	12	1%
121 Government Board of the 911 Service	16,948	2,344	19,292	7,689	11,603	60%
138 Institutional Trust of the National Guard of Puerto Rico	6,203	-	6,203	3,769	2,434	39%
161 Puerto Rico Infrastructure Financing Authority	1,010	-	1,010	408	602	60%
165 Land Authority of Puerto Rico	9,146	34	9,180	11,649	(2,469)	-27%
167 Integral Development of the "Península de Cantera"	193	-	193	129	64	33%
177 Land Administration of Puerto Rico	7,490	3,458	10,948	5,169	5,779	53%
186 Culebra Conservation and Development Authority	239	-	239	469	(230)	-96%
189 Institute of Forensic Science	392	-	392	-	392	100%
191 Musical Arts Corporation	1,512	1,877	3,389	1,717	1,672	49%
192 Fine Arts Center Corporation	2,076	150	2,226	1,415	811	36%
195 Economic Development Bank of PR	11,249	-	11,249	6,715	4,534	40%
196 Puerto Rico Public Broadcasting Corporation	107	-	107	4,631	(4,525)	-4248%
198 Agricultural Insurance Corporation	2,562	-	2,562	2,494	68	3%
215 Puerto Rico Conservatory of Music Corporation	3,424	-	3,424	2,384	1,040	30%
236 Innovation Fund for Agricultural Development of Puerto Rico	10,434	-	10,434	4,497	5,937	57%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martin Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,440	-	1,440	700	740	51%
271 Puerto Rico Technology and Innovation Services	7,423	-	7,423	2,219	5,204	70%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	1,661	-	1,661	3,385	(1,724)	-104%
288 University of Puerto Rico Comprehensive Cancer Center	44,204	-	44,204	35,714	8,490	19%
293 Center for Diabetes Research, Education, and Medical Services	217	-	217	124	93	43%
298 Public Service Regulatory Board	24,074	-	24,074	12,598	11,476	48%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	303,499	-	303,499	152,262	151,237	50%
311 Puerto Rico Gaming Commission	337,232	27,300	364,532	295,337	69,195	19%
312 Retirement Board of the Government of Puerto Rico	2,548	-	2,548	-	2,548	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 837,325</b>	<b>\$ 35,381</b>	<b>\$ 872,705</b>	<b>\$ 586,384</b>	<b>\$ 286,321</b>	<b>33%</b>

**Puerto Rico Department of Treasury**  
**FY26 YTD Budget vs. YTD Actual Results for FY26 Special Revenue Fund**  
 By Agency<sup>1</sup>  
 Mar 26 YTD

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ -	\$ -	\$ -	
25 Custody of the Department of the Treasury	499,022	7,764	506,785	319,192	187,593	37%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 499,022</b>	<b>\$ 7,764</b>	<b>\$ 506,785</b>	<b>\$ 319,192</b>	<b>\$ 187,593</b>	<b>37%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Out of Scope Entities</b>						
10 The General Court of Justice	13,931	-	13,931	10,950	2,981	21%
106 Public Housing Administration	12,449	-	12,449	17,272	(4,824)	-39%
<b>Total - Out of Scope Entities</b>	<b>\$ 26,380</b>	<b>\$ -</b>	<b>\$ 26,380</b>	<b>\$ 28,223</b>	<b>\$ (1,843)</b>	<b>-7%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>YTD Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,245,234	\$ 67,181	\$ 1,312,415	\$ 915,747	\$ 396,668	30%
Core Component Units	1,463,648	79,262	1,542,909	1,318,657	224,253	15%
Secondary Component Units	837,325	35,381	872,705	586,384	286,321	33%
OMB and Hacienda Custodies	499,022	7,764	506,785	319,192	187,593	37%
Out of Scope Entities	26,380	-	26,380	28,223	(1,843)	-7%
<b>Total</b>	<b>\$ 4,071,608</b>	<b>\$ 189,587</b>	<b>\$ 4,261,195</b>	<b>\$ 3,168,203</b>	<b>\$ 1,092,992</b>	<b>26%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 4,973	\$ (25)	-1%
16 Office of Management and Budget	6,913	4,472	11,384	5,475	5,910	52%
18 Planning Board	-	10,622	10,622	3,658	6,964	66%
21 Emergency and Disaster Management Bureau	2,136	-	2,136	1,376	760	36%
23 Puerto Rico Department of State	5,437	(613)	4,824	5,264	(440)	-9%
24 Puerto Rico Department of Treasury	258,559	18,213	276,772	234,060	42,712	15%
28 State Elections Commission	8,100	(32)	8,068	7,783	285	4%
30 Human Resources Management & Transformation	3,015	3,174	6,189	3,146	3,043	49%
31 General Services Administration	7,591	9,163	16,754	10,775	5,979	36%
34 Commission of Investigation, Processing and Appeals	132	0	132	133	(2)	-1%
37 Civil Rights Commission	214	-	214	161	53	25%
38 Puerto Rico Department of Justice	41,687	958	42,645	38,071	4,574	11%
40 Puerto Rico Police Bureau	219,959	10,546	230,505	201,337	29,168	13%
41 Special Investigations Bureau	1,515	-	1,515	1,449	66	4%
42 Puerto Rico Fire Department Bureau	25,647	-	25,647	22,854	2,793	11%
43 Puerto Rico National Guard	5,229	(11)	5,218	6,494	(1,276)	-24%
45 Department of Public Safety	69,189	184	69,373	71,465	(2,092)	-3%
49 Department of Transportation and Public Works	50,744	14,027	64,771	74,651	(9,880)	-15%
50 Department of Natural and Environmental Resources	40,660	6,289	46,949	29,494	17,455	37%
55 Puerto Rico Department of Agriculture	10,617	56	10,674	5,977	4,697	44%
60 Office of the Citizen's Ombudsman	1,002	7	1,008	904	105	10%
62 Cooperative Development Commission of Puerto Rico	751	0	751	641	110	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	89,846	(30)	89,816	22,191	67,625	75%
68 Puerto Rico Labor Relations Board	390	-	390	300	89	23%
69 Puerto Rico Department of Consumer Affairs	4,153	71	4,224	3,581	643	15%
71 Department of Health	178,311	15,756	194,067	148,754	45,313	23%
78 Department of Housing	13,777	(0)	13,777	10,566	3,210	23%
81 Department of Education	763,606	10,171	773,776	612,575	161,201	21%
87 Department of Recreation and Sports	14,923	36	14,959	14,807	151	1%
95 Mental Health and Drug Addiction Services Administration	39,408	(153)	39,255	37,655	1,600	4%
96 Office of the Women's Advocate	1,335	843	2,178	1,267	911	42%
117 Act 70	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	832	282	25%
122 Secretariat of the Department of the Family	12,891	106	12,996	14,301	(1,305)	-10%
123 Family and Children Administration	59,050	19,875	78,925	83,106	(4,181)	-5%
124 Child Support Administration (ASUME)	4,459	82	4,541	4,584	(42)	-1%
126 Vocational Rehabilitation Administration	7,418	204	7,622	9,613	(1,991)	-26%
127 Administration for Socioeconomic Development of the Family	26,385	(27)	26,359	22,997	3,362	13%
133 Administracion de Recursos Naturales	-	-	-	-	-	-
137 Department of Correction and Rehabilitation	116,012	1,680	117,692	104,673	13,019	11%
139 Parole Board	855	(22)	833	678	155	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	205	111	35%
152 Elderly and Retired People Advocate Office	952	7	960	773	187	19%
153 Office for People with Disabilities	1,014	-	1,014	579	435	43%
155 State Historic Preservation Office of Puerto Rico	1,143	280	1,423	1,321	102	7%
221 Medical Emergency Corps Bureau	9,613	1,357	10,970	8,188	2,783	25%
231 Office for the Patient's Advocate	522	8	530	440	90	17%
241 Administration for Integral Development of Childhood	3,515	7,500	11,015	4,785	6,230	57%
266 Office of Public Safety Affairs	-	-	-	-	-	-
279 Public Service Appeals Commission	705	11	716	695	21	3%
281 Office of the Election Comptroller	731	344	1,074	1,083	(9)	-1%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 2,116,485</b>	<b>\$ 135,153</b>	<b>\$ 2,251,638</b>	<b>\$ 1,840,688</b>	<b>\$ 410,949</b>	<b>18%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 102,549	\$ 44,709	30%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	16,937	7,537	31%
90 Medical Services Administration of Puerto Rico	61,208	2,021	63,229	61,890	1,339	2%
119 Department of Economic Development & Commerce	24,780	(5,360)	19,420	13,881	5,539	29%
162 Public Building Authority	39,029	3,406	42,435	46,261	(3,827)	-9%
163 Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
168 Puerto Rico Ports Authority	21,066	17,465	38,531	17,939	20,591	53%
180 Tourism Company	38,053	-	38,053	49,692	(11,639)	-31%
187 Puerto Rico Health Insurance Administration	281,518	-	281,518	222,871	58,647	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	24,869	-	24,869	20,419	4,450	18%
235 Puerto Rico Housing Finance Corporation	26,581	-	26,581	4,672	21,908	82%
277 Agricultural Enterprises Development Administration	40,152	(245)	39,907	64,829	(24,922)	-62%
285 Puerto Rico Integrated Transit Authority	31,026	194	31,220	28,437	2,783	9%
295 Fiscal Agency & Financial Advisory Authority	11,839	359	12,198	5,620	6,578	54%
303 Convention Center of District Authority	14,619	3,762	18,381	15,814	2,566	14%
<b>Total - Core Component Units</b>	<b>\$ 786,519</b>	<b>\$ 21,553</b>	<b>\$ 808,072</b>	<b>\$ 671,813</b>	<b>\$ 136,260</b>	<b>17%</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 451	\$ 75	14%
22 Office of The Commissioner of Insurance	2,983	-	2,983	2,289	694	23%
29 Puerto Rico Federal Affairs Administration	806	5	811	707	104	13%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,305	1,463	39%
82 Institute of Puerto Rican Culture	5,238	224	5,462	3,292	2,170	40%
105 Industrial Commission	5,839	-	5,839	4,868	971	17%
109 Puerto Rico School of Plastic Arts	1,335	338	1,673	1,263	411	25%
121 Government Board of the 911 Service	5,649	781	6,431	1,784	4,646	72%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,462	606	29%
161 Puerto Rico Infrastructure Financing Authority	938	48	985	694	292	30%
165 Land Authority of Puerto Rico	3,049	11	3,060	1,982	1,078	35%
167 Integral Development of the "Península de Cantera"	215	(0)	215	162	53	25%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	1,810	1,839	50%
186 Culebra Conservation and Development Authority	146	-	146	227	(81)	-56%
189 Institute of Forensic Science	6,266	1,873	8,139	5,528	2,611	32%
191 Musical Arts Corporation	2,631	659	3,290	2,679	611	19%
192 Fine Arts Center Corporation	1,758	(5)	1,753	1,684	68	4%
195 Economic Development Bank of PR	3,750	-	3,750	2,264	1,486	40%
196 Puerto Rico Public Broadcasting Corporation	36	1,532	1,567	2,536	(969)	-62%
198 Agricultural Insurance Corporation	854	-	854	542	312	37%
215 Puerto Rico Conservatory of Music Corporation	3,375	39	3,415	2,781	633	19%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	1,444	2,034	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	208	67	24%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	361	1,263	650	613	49%
265 Roosevelt Roads	480	574	1,054	716	338	32%
271 Puerto Rico Technology and Innovation Services	28,330	0	28,330	43,396	(15,066)	-53%
276 Puerto Rico Public Private Partnership Authority	7,163	(32)	7,132	4,735	2,396	34%
286 Authority of the Port of Ponce	727	0	727	1,243	(516)	-71%
288 University of Puerto Rico Comprehensive Cancer Center	20,415	5,548	25,963	21,267	4,696	18%
293 Center for Diabetes Research, Education, and Medical Services	382	339	721	-	721	100%
298 Public Service Regulatory Board	2,043	(275)	1,768	6,970	(5,202)	-294%
310 Municipal Finance Corporation	8,025	-	8,025	39,844	(31,819)	-397%
311 Puerto Rico Gaming Commission	101,735	-	101,735	117,453	(15,718)	-15%
312 Retirement Board of the Government of Puerto Rico	126,523	9,060	135,583	15,363	120,219	89%
329 Office of Socioeconomic Development	2,286	11,524	13,810	2,045	11,764	85%
TBD1 COFINA	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 355,959</b>	<b>\$ 33,758</b>	<b>\$ 389,717</b>	<b>\$ 296,193</b>	<b>\$ 93,524</b>	<b>24%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (200,748)	\$ 56,086	\$ -	\$ 56,086	100%
25 Custody of the Department of the Treasury	423,023	43,695	466,718	395,106	71,612	15%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 679,857</b>	<b>\$ (157,053)</b>	<b>\$ 522,804</b>	<b>\$ 395,106</b>	<b>\$ 127,698</b>	<b>24%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 14,034	\$ 136	\$ 14,170	\$ 17,366	\$ (3,196)	-23%
10 The General Court of Justice	107,558	1,650	109,208	118,039	(8,831)	-8%
100 Legislative Assembly of the Commonwealth	34,369	952	35,321	35,397	(76)	0%
106 Public Housing Administration	5,616	0	5,616	6,703	(1,087)	-19%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	177,618	(37,393)	-27%
193 Office of Government Ethics	2,537	-	2,537	3,102	(565)	-22%
200 Special Independent Prosecutor's Panel	897	(1)	896	1,127	(231)	-26%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	-	12,960	16,073	(3,113)	-24%
220 Correctional Health	13,760	27,000	40,760	14,703	26,057	64%
268 Puerto Rico Institute of Statistics	725	-	725	918	(193)	-27%
272 Office of the Inspector General	4,889	(0)	4,889	6,161	(1,272)	-26%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	18,786	(3,955)	-27%
<b>Total - Out of Scope Entities</b>	<b>\$ 352,400</b>	<b>\$ 29,737</b>	<b>\$ 382,137</b>	<b>\$ 415,992</b>	<b>\$ (33,855)</b>	<b>-9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 2,116,485	\$ 135,153	\$ 2,251,638	\$ 1,840,688	\$ 410,949	18%
Core Component Units	786,519	21,553	808,072	671,813	136,260	17%
Secondary Component Units	356,438	33,805	390,243	296,645	93,598	24%
OMB and Hacienda Custodies	679,857	(157,053)	522,804	395,106	127,698	24%
Out of Scope Entities	352,400	29,737	382,137	415,992	(33,855)	-9%
<b>Total</b>	<b>\$ 4,291,699</b>	<b>\$ 63,196</b>	<b>\$ 4,354,894</b>	<b>\$ 3,620,243</b>	<b>\$ 734,651</b>	<b>17%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 4,948	\$ -	\$ 4,948	\$ 4,973	\$ (25)	-1%
16 Office of Management and Budget	6,599	4,472	11,071	5,293	5,777	52%
18 Planning Board	-	10,622	10,622	3,658	6,964	66%
21 Emergency and Disaster Management Bureau	2,050	-	2,050	1,376	674	33%
23 Puerto Rico Department of State	4,239	(675)	3,564	4,199	(635)	-18%
24 Puerto Rico Department of Treasury	53,851	18,213	72,064	54,144	17,920	25%
28 State Elections Commission	8,100	(32)	8,068	7,783	285	4%
30 Human Resources Management & Transformation	2,586	3,174	5,760	2,959	2,801	49%
31 General Services Administration	6,177	788	6,965	4,744	2,221	32%
34 Commission of Investigation, Processing and Appeals	132	0	132	133	(2)	-1%
37 Civil Rights Commission	214	-	214	161	53	25%
38 Puerto Rico Department of Justice	39,979	958	40,937	37,517	3,419	8%
40 Puerto Rico Police Bureau	215,235	10,546	225,780	199,851	25,929	11%
41 Special Investigations Bureau	1,515	-	1,515	1,449	66	4%
42 Puerto Rico Fire Department Bureau	21,782	-	21,782	22,796	(1,014)	-5%
43 Puerto Rico National Guard	5,229	(11)	5,218	6,494	(1,276)	-24%
45 Department of Public Safety	69,132	184	69,317	71,465	(2,149)	-3%
49 Department of Transportation and Public Works	16,873	126	16,999	12,855	4,144	24%
50 Department of Natural and Environmental Resources	28,848	6,289	35,137	26,772	8,366	24%
55 Puerto Rico Department of Agriculture	9,728	56	9,784	5,707	4,077	42%
60 Office of the Citizen's Ombudsman	1,002	7	1,008	904	105	10%
62 Cooperative Development Commission of Puerto Rico	751	0	751	641	110	15%
66 Puerto Rico Highway Authority	-	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	11,203	(30)	11,173	12,668	(1,495)	-13%
68 Puerto Rico Labor Relations Board	268	-	268	262	6	2%
69 Puerto Rico Department of Consumer Affairs	3,629	16	3,645	3,187	458	13%
71 Department of Health	132,941	15,756	148,696	112,716	35,980	24%
78 Department of Housing	6,794	(0)	6,794	7,162	(368)	-5%
81 Department of Education	761,096	10,171	771,267	612,441	158,825	21%
87 Department of Recreation and Sports	9,336	36	9,372	8,211	1,161	12%
95 Mental Health and Drug Addiction Services Administration	37,743	(153)	37,590	36,319	1,271	3%
96 Office of the Women's Advocate	1,335	843	2,178	1,267	911	42%
120 Veteran's Advocate Office of Puerto Rico	1,114	(0)	1,114	832	282	25%
122 Secretariat of the Department of the Family	12,891	106	12,996	14,301	(1,305)	-10%
123 Family and Children Administration	59,050	19,875	78,925	83,106	(4,181)	-5%
124 Child Support Administration (ASUME)	4,459	82	4,541	4,584	(42)	-1%
126 Vocational Rehabilitation Administration	7,205	204	7,409	9,613	(2,204)	-30%
127 Administration for Socioeconomic Development of the Family	26,385	(27)	26,359	22,997	3,362	13%
137 Department of Correction and Rehabilitation	110,031	1,680	111,711	103,318	8,393	8%
139 Parole Board	855	(22)	833	678	155	19%
143 Office of Protection and Defense for People with Disabilities	316	(0)	316	205	111	35%
152 Elderly and Retired People Advocate Office	952	7	960	773	187	19%
153 Office for People with Disabilities	1,014	-	1,014	579	435	43%
155 State Historic Preservation Office of Puerto Rico	841	280	1,121	1,181	(60)	-5%
221 Medical Emergency Corps Bureau	7,509	1,357	8,866	6,489	2,378	27%
231 Office for the Patient's Advocate	522	8	530	440	90	17%
241 Administration for Integral Development of Childhood	3,515	7,500	11,015	4,785	6,230	57%
279 Public Service Appeals Commission	705	11	716	695	21	3%
281 Office of the Election Comptroller	731	344	1,074	1,083	(9)	-1%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 1,701,407</b>	<b>\$ 112,759</b>	<b>\$ 1,814,166</b>	<b>\$ 1,525,765</b>	<b>\$ 288,401</b>	<b>16%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Quarterly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Core Component Units</b>						
90 Medical Services Administration of Puerto Rico	24,772	2,021	26,793	28,587	(1,793)	-7%
119 Department of Economic Development & Commerce	11,372	(11,212)	160	3,933	(3,773)	-2357%
162 Public Building Authority	1,262	3,406	4,668	-	4,668	100%
187 Puerto Rico Health Insurance Administration	208,629	-	208,629	164,833	43,795	21%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,500	-	1,500	-	1,500	100%
235 Puerto Rico Housing Finance Corporation	2,082	-	2,082	847	1,235	59%
277 Agricultural Enterprises Development Administration	18,383	(245)	18,138	27,090	(8,952)	-49%
285 Puerto Rico Integrated Transit Authority	20,982	194	21,176	19,618	1,558	7%
295 Fiscal Agency & Financial Advisory Authority	9,656	359	10,016	5,534	4,482	45%
303 Convention Center of District Authority	-	609	609	-	609	100%
<b>Total - Core Component Units</b>	<b>\$ 298,637</b>	<b>\$ (4,867)</b>	<b>\$ 293,769</b>	<b>\$ 250,442</b>	<b>\$ 43,328</b>	<b>15%</b>
<b>Secondary Component Units</b>						
29 Puerto Rico Federal Affairs Administration	806	5	811	707	104	13%
82 Institute of Puerto Rican Culture	4,900	199	5,098	2,901	2,197	43%
109 Puerto Rico School of Plastic Arts	727	338	1,065	683	382	36%
161 Puerto Rico Infrastructure Financing Authority	601	48	649	541	108	17%
167 Integral Development of the "Península de Cantera"	151	(0)	151	104	47	31%
186 Culebra Conservation and Development Authority	66	-	66	60	6	9%
189 Institute of Forensic Science	6,135	1,873	8,008	5,528	2,480	31%
191 Musical Arts Corporation	2,127	34	2,160	1,854	306	14%
192 Fine Arts Center Corporation	1,066	(55)	1,011	1,230	(220)	-22%
196 Puerto Rico Public Broadcasting Corporation	-	1,532	1,532	1,125	407	27%
215 Puerto Rico Conservatory of Music Corporation	2,234	39	2,273	1,996	277	12%
238 Ponce Authority (Authority Of The Port Of The Americas)	275	-	275	208	67	24%
264 Corporation for the "Caño Martín Peña" Enlace Project	902	361	1,263	650	613	49%
265 Roosevelt Roads	-	574	574	266	308	54%
271 Puerto Rico Technology and Innovation Services	25,856	0	25,856	41,177	(15,321)	-59%
276 Puerto Rico Public Private Partnership Authority	7,163	(32)	7,132	4,735	2,396	34%
286 Authority of the Port of Ponce	173	0	173	143	30	17%
288 University of Puerto Rico Comprehensive Cancer Center	5,680	5,548	11,229	7,732	3,497	31%
293 Center for Diabetes Research, Education, and Medical Services	310	339	649	-	649	100%
298 Public Service Regulatory Board	2,043	(275)	1,768	2,123	(355)	-20%
311 Puerto Rico Gaming Commission	568	-	568	446	122	22%
312 Retirement Board of the Government of Puerto Rico	14,112	(41)	14,072	15,363	(1,292)	-9%
329 Office of Socioeconomic Development	1,437	11,524	12,960	2,045	10,915	84%
TBD1 COFINA	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 77,329</b>	<b>\$ 22,012</b>	<b>\$ 99,341</b>	<b>\$ 91,617</b>	<b>\$ 7,724</b>	<b>8%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 256,834	\$ (200,748)	\$ 56,086	\$ -	\$ 56,086	100%
25 Custody of the Department of the Treasury	256,682	41,107	297,789	265,853	31,937	11%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 513,516</b>	<b>\$ (159,641)</b>	<b>\$ 353,876</b>	<b>\$ 265,853</b>	<b>\$ 88,023</b>	<b>25%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 14,034	\$ 136	\$ 14,170	\$ 17,366	\$ (3,196)	-23%
10 The General Court of Justice	102,914	1,650	104,564	114,814	(10,250)	-10%
100 Legislative Assembly of the Commonwealth	34,369	952	35,321	35,397	(76)	0%
106 Public Housing Administration	1,466	0	1,466	902	564	38%
166 Industrial Development Company	-	-	-	-	-	-
176 University of Puerto Rico	140,225	-	140,225	177,618	(37,393)	-27%
193 Office of Government Ethics	2,537	-	2,537	3,102	(565)	-22%
200 Special Independent Prosecutor's Panel	897	(1)	896	1,127	(231)	-26%
209 Contributions to Political Parties	-	-	-	-	-	-
208 Contributions to the Municipalities	12,960	-	12,960	16,073	(3,113)	-24%
220 Correctional Health	13,760	27,000	40,760	14,703	26,057	64%
268 Puerto Rico Institute of Statistics	725	-	725	918	(193)	-27%
272 Office of the Inspector General	4,889	(0)	4,889	6,161	(1,272)	-26%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	14,831	-	14,831	18,786	(3,955)	-27%
<b>Total - Out of Scope Entities</b>	<b>\$ 343,607</b>	<b>\$ 29,737</b>	<b>\$ 373,344</b>	<b>\$ 406,967</b>	<b>\$ (33,623)</b>	<b>-9%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 1,701,407	\$ 112,759	\$ 1,814,166	\$ 1,525,765	\$ 288,401	16%
Core Component Units	298,637	(4,867)	293,769	250,442	43,328	15%
Secondary Component Units	77,329	22,012	99,341	91,617	7,724	8%
OMB and Hacienda Custodies	513,516	(159,641)	353,876	265,853	88,023	25%
Out of Scope Entities	343,607	29,737	373,344	406,967	(33,623)	-9%
<b>Total</b>	<b>\$ 2,934,496</b>	<b>\$ 0</b>	<b>\$ 2,934,496</b>	<b>\$ 2,540,644</b>	<b>\$ 393,852</b>	<b>13%</b>

**Notes:**

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

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
16 Office of Management and Budget	314	-	314	181	133	42%
21 Emergency and Disaster Management Bureau	87	-	87	-	87	100%
23 Puerto Rico Department of State	1,198	62	1,260	1,065	195	15%
24 Puerto Rico Department of Treasury	204,709	-	204,709	179,917	24,792	12%
28 State Elections Commission	-	-	-	-	-	-
30 Human Resources Management & Transformation	429	-	429	188	241	56%
31 General Services Administration	1,414	8,375	9,789	6,031	3,758	38%
38 Puerto Rico Department of Justice	1,708	-	1,708	554	1,154	68%
40 Puerto Rico Police Bureau	4,725	-	4,725	1,485	3,240	69%
42 Puerto Rico Fire Department Bureau	3,865	-	3,865	58	3,807	98%
45 Department of Public Safety	57	-	57	-	57	100%
49 Department of Transportation and Public Works	33,871	13,901	47,772	61,795	(14,023)	-29%
50 Department of Natural and Environmental Resources	11,812	-	11,812	2,722	9,089	77%
55 Puerto Rico Department of Agriculture	890	-	890	269	620	70%
67 Puerto Rico Department of Labor and Human Resources	78,643	-	78,643	9,523	69,120	88%
68 Puerto Rico Labor Relations Board	122	-	122	39	83	68%
69 Puerto Rico Department of Consumer Affairs	524	55	579	393	185	32%
71 Department of Health	45,371	-	45,371	36,038	9,333	21%
78 Department of Housing	6,982	-	6,982	3,404	3,578	51%
81 Department of Education	2,510	-	2,510	134	2,376	95%
87 Department of Recreation and Sports	5,587	-	5,587	6,596	(1,010)	-18%
95 Mental Health and Drug Addiction Services Administration	1,665	-	1,665	1,336	329	20%
126 Vocational Rehabilitation Administration	213	-	213	-	213	100%
137 Department of Correction and Rehabilitation	5,981	-	5,981	1,356	4,626	77%
155 State Historic Preservation Office of Puerto Rico	302	-	302	140	162	54%
221 Medical Emergency Corps Bureau	2,104	-	2,104	1,699	405	19%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 415,078</b>	<b>\$ 22,394</b>	<b>\$ 437,472</b>	<b>\$ 314,923</b>	<b>\$ 122,549</b>	<b>28%</b>
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 147,258	\$ -	\$ 147,258	\$ 102,549	\$ 44,709	30%
79 Automobile Accidents Compensation Administration	24,522	(48)	24,474	16,937	7,537	31%
90 Medical Services Administration of Puerto Rico	36,436	-	36,436	33,303	3,132	9%
119 Department of Economic Development & Commerce	13,409	5,851	19,260	9,948	9,312	48%
162 Public Building Authority	37,767	-	37,767	46,261	(8,495)	-22%
168 Puerto Rico Ports Authority	21,066	17,465	38,531	17,939	20,591	53%
180 Tourism Company	38,053	-	38,053	49,692	(11,639)	-31%
187 Puerto Rico Health Insurance Administration	72,890	-	72,890	58,037	14,852	20%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	23,369	-	23,369	20,419	2,950	13%
235 Puerto Rico Housing Finance Corporation	24,499	-	24,499	3,825	20,674	84%
277 Agricultural Enterprises Development Administration	21,769	-	21,769	37,739	(15,970)	-73%
285 Puerto Rico Integrated Transit Authority	10,045	-	10,045	8,819	1,226	12%
295 Fiscal Agency & Financial Advisory Authority	2,183	-	2,183	87	2,096	96%
303 Convention Center of District Authority	14,619	3,152	17,772	15,814	1,957	11%
<b>Total - Core Component Units</b>	<b>\$ 487,883</b>	<b>\$ 26,421</b>	<b>\$ 514,303</b>	<b>\$ 421,371</b>	<b>\$ 92,932</b>	<b>18%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 479	\$ 48	\$ 526	\$ 451	\$ 75	14%
22 Office of The Commissioner of Insurance	\$ 2,983	\$ -	\$ 2,983	\$ 2,289	\$ 694	23%
75 Office of the Financial Institutions Commissioner	3,767	-	3,767	2,305	1,463	39%
82 Institute of Puerto Rican Culture	338	25	363	391	(28)	-8%
105 Industrial Commission	5,839	-	5,839	4,868	971	17%
109 Puerto Rico School of Plastic Arts	609	-	609	580	29	5%
121 Government Board of the 911 Service	5,649	781	6,431	1,784	4,646	72%
138 Institutional Trust of the National Guard of Puerto Rico	2,068	-	2,068	1,462	606	29%
161 Puerto Rico Infrastructure Financing Authority	337	-	337	153	184	55%
165 Land Authority of Puerto Rico	3,049	11	3,060	1,982	1,078	35%
167 Integral Development of the "Península de Cantera"	64	-	64	58	6	10%
177 Land Administration of Puerto Rico	2,497	1,153	3,649	1,810	1,839	50%
186 Culebra Conservation and Development Authority	80	-	80	167	(87)	-109%
189 Institute of Forensic Science	131	-	131	-	131	100%
191 Musical Arts Corporation	504	626	1,130	825	305	27%
192 Fine Arts Center Corporation	692	50	742	454	288	39%
195 Economic Development Bank of PR	3,750	-	3,750	2,264	1,486	40%
196 Puerto Rico Public Broadcasting Corporation	36	-	36	1,411	(1,376)	-3875%
198 Agricultural Insurance Corporation	854	-	854	542	312	37%
215 Puerto Rico Conservatory of Music Corporation	1,141	-	1,141	785	356	31%
236 Innovation Fund for Agricultural Development of Puerto Rico	3,478	-	3,478	1,444	2,034	58%
265 Roosevelt Roads	480	-	480	450	30	6%
271 Puerto Rico Technology and Innovation Services	2,474	-	2,474	2,219	255	10%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	554	-	554	1,100	(546)	-99%
288 University of Puerto Rico Comprehensive Cancer Center	14,735	-	14,735	13,535	1,200	8%
293 Center for Diabetes Research, Education, and Medical Services	72	-	72	-	72	100%
298 Public Service Regulatory Board	-	-	-	4,847	(4,847)	-
310 Municipal Finance Corporation	8,025	-	8,025	39,844	(31,819)	-397%
311 Puerto Rico Gaming Commission	101,166	-	101,166	117,007	(15,841)	-16%
312 Retirement Board of the Government of Puerto Rico	112,411	9,100	121,511	-	121,511	100%
329 Office of Socioeconomic Development	849	-	849	-	849	100%
<b>Total - Secondary Component Units</b>	<b>\$ 279,108</b>	<b>\$ 11,794</b>	<b>\$ 290,902</b>	<b>\$ 205,027</b>	<b>\$ 85,875</b>	<b>30%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

Quarterly:

Q3

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
25 Custody of the Department of the Treasury	166,341	2,588	168,928	129,253	39,675	23%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 166,341</b>	<b>\$ 2,588</b>	<b>\$ 168,928</b>	<b>\$ 129,253</b>	<b>\$ 39,675</b>	<b>23%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
10 The General Court of Justice	4,644	-	4,644	3,225	1,419	31%
106 Public Housing Administration	4,150	-	4,150	5,800	(1,651)	-40%
<b>Total - Out of Scope Entities</b>	<b>\$ 8,793</b>	<b>\$ -</b>	<b>\$ 8,793</b>	<b>\$ 9,025</b>	<b>\$ (232)</b>	<b>-3%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Quarterly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 415,078	\$ 22,394	\$ 437,472	\$ 314,923	\$ 122,549	28%
Core Component Units	487,883	26,421	514,303	421,371	92,932	18%
Secondary Component Units	279,108	11,794	290,902	205,027	85,875	30%
OMB and Hacienda Custodies	166,341	2,588	168,928	129,253	39,675	23%
Out of Scope Entities	8,793	-	8,793	9,025	(232)	-3%
<b>Total</b>	<b>\$ 1,357,203</b>	<b>\$ 63,196</b>	<b>\$ 1,420,398</b>	<b>\$ 1,079,599</b>	<b>\$ 340,799</b>	<b>24%</b>

**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 Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,338	\$ 311	19%
16 Office of Management and Budget	2,304	745	3,050	1,873	1,176	39%
18 Planning Board	-	1,770	1,770	1,046	725	41%
21 Emergency and Disaster Management Bureau	712	-	712	528	184	26%
23 Puerto Rico Department of State	1,812	(92)	1,720	941	779	45%
24 Puerto Rico Department of Treasury	86,186	3,036	89,222	83,344	5,878	7%
28 State Elections Commission	2,700	(5)	2,695	2,446	249	9%
30 Human Resources Management & Transformation	1,005	529	1,534	826	708	46%
31 General Services Administration	2,530	2,923	5,453	4,583	870	16%
34 Commission of Investigation, Processing and Appeals	44	0	44	42	2	4%
37 Civil Rights Commission	71	-	71	66	5	7%
38 Puerto Rico Department of Justice	13,896	160	14,055	11,766	2,289	16%
40 Puerto Rico Police Bureau	73,320	1,758	75,077	63,624	11,453	15%
41 Special Investigations Bureau	505	-	505	576	(70)	-14%
42 Puerto Rico Fire Department Bureau	8,549	-	8,549	7,486	1,063	12%
43 Puerto Rico National Guard	1,743	(2)	1,741	946	795	46%
45 Department of Public Safety	23,063	31	23,094	22,254	839	4%
49 Department of Transportation and Public Works	16,915	4,655	21,569	50,241	(28,672)	-133%
50 Department of Natural and Environmental Resources	13,553	1,048	14,601	8,779	5,823	40%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	1,764	1,784	50%
60 Office of the Citizen's Ombudsman	334	1	335	311	24	7%
62 Cooperative Development Commission of Puerto Rico	250	0	250	217	33	13%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	6,388	23,556	79%
68 Puerto Rico Labor Relations Board	130	-	130	83	47	36%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,047	358	25%
71 Department of Health	59,437	2,626	62,063	47,158	14,905	24%
78 Department of Housing	4,592	(0)	4,592	3,319	1,273	28%
81 Department of Education	254,535	1,695	256,230	164,983	91,247	36%
87 Department of Recreation and Sports	4,974	6	4,980	9,059	(4,079)	-82%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	10,470	2,641	20%
96 Office of the Women's Advocate	445	140	586	401	184	31%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	339	32	9%
122 Secretariat of the Department of the Family	4,297	18	4,314	2,971	1,343	31%
123 Family and Children Administration	19,683	3,313	22,996	19,750	3,246	14%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,238	262	17%
126 Vocational Rehabilitation Administration	2,473	34	2,507	2,874	(368)	-15%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	5,792	2,998	34%
137 Department of Correction and Rehabilitation	38,671	280	38,951	35,317	3,634	9%
139 Parole Board	285	(4)	281	226	55	20%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	109	(3)	-3%
152 Elderly and Retired People Advocate Office	317	1	319	429	(110)	-35%
153 Office for People with Disabilities	338	-	338	202	136	40%
155 State Historic Preservation Office of Puerto Rico	381	47	428	326	102	24%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,784	646	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	2,000	422	17%
279 Public Service Appeals Commission	235	2	237	233	4	2%
281 Office of the Election Comptroller	244	57	301	321	(20)	-7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 705,495</b>	<b>\$ 26,258</b>	<b>\$ 731,753</b>	<b>\$ 582,960</b>	<b>\$ 148,793</b>	<b>20%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund and Special Revenue Fund**  
 By Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 34,264	\$ 14,822	30%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	5,159	2,999	37%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	21,332	(593)	-3%
119 Department of Economic Development & Commerce	8,260	82	8,342	4,991	3,351	40%
162 Public Building Authority	13,010	568	13,577	11,822	1,755	13%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	6,241	6,602	51%
180 Tourism Company	12,684	-	12,684	44,974	(32,290)	-255%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	90,977	2,862	3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	6,497	1,793	22%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,416	7,444	84%
277 Agricultural Enterprises Development Administration	13,384	(41)	13,343	62,928	(49,585)	-372%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	7,536	2,838	27%
295 Fiscal Agency & Financial Advisory Authority	3,946	60	4,006	1,816	2,190	55%
303 Convention Center of District Authority	4,873	1,152	6,025	4,814	1,211	20%
<b>Total - Core Component Units</b>	<b>\$ 262,173</b>	<b>\$ 7,996</b>	<b>\$ 270,169</b>	<b>\$ 304,769</b>	<b>\$ (34,600)</b>	<b>-13%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 164	\$ 11	6%
22 Office of The Commissioner of Insurance	994	-	994	849	146	15%
29 Puerto Rico Federal Affairs Administration	269	1	269	236	34	13%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	761	495	39%
82 Institute of Puerto Rican Culture	1,746	41	1,787	1,006	781	44%
105 Industrial Commission	1,946	-	1,946	1,396	551	28%
109 Puerto Rico School of Plastic Arts	445	56	501	488	13	3%
121 Government Board of the 911 Service	1,883	260	2,144	19	2,125	99%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	477	213	31%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	215	106	33%
165 Land Authority of Puerto Rico	1,016	4	1,020	651	369	36%
167 Integral Development of the "Península de Cantera"	72	(0)	72	50	22	30%
177 Land Administration of Puerto Rico	832	384	1,216	541	676	56%
186 Culebra Conservation and Development Authority	49	-	49	65	(16)	-34%
189 Institute of Forensic Science	2,089	312	2,401	1,810	591	25%
191 Musical Arts Corporation	877	214	1,091	791	300	27%
192 Fine Arts Center Corporation	586	8	593	531	62	10%
195 Economic Development Bank of PR	1,250	-	1,250	781	469	38%
196 Puerto Rico Public Broadcasting Corporation	12	255	267	935	(668)	-250%
198 Agricultural Insurance Corporation	285	-	285	226	59	21%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	983	148	13%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	403	756	65%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	63	29	32%
264 Corporation for the "Caño Martin Peña" Enlace Project	301	60	361	229	132	37%
265 Roosevelt Roads	160	96	256	180	76	30%
271 Puerto Rico Technology and Innovation Services	9,443	0	9,443	1,586	7,857	83%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	2,593	(211)	-9%
286 Authority of the Port of Ponce	242	0	242	408	(165)	-68%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	925	7,730	7,229	501	6%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	-	184	100%
298 Public Service Regulatory Board	3,356	(46)	3,310	1,776	1,534	46%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,027	40,686	48,451	(7,764)	-19%
312 Retirement Board of the Government of Puerto Rico	4,987	1,921	6,908	8,584	(1,676)	-24%
329 Office of Socioeconomic Development	479	-	479	379	100	21%
<b>Total - Secondary Component Units</b>	<b>\$ 118,813</b>	<b>\$ 7,600</b>	<b>\$ 126,412</b>	<b>\$ 84,855</b>	<b>\$ 41,557</b>	<b>33%</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: March-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (33,458)	\$ 35,229	\$ -	\$ 35,229	100%
25 Custody of the Department of the Treasury	146,868	7,714	154,582	131,321	23,261	15%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 215,555</b>	<b>\$ (25,744)</b>	<b>\$ 189,810</b>	<b>\$ 131,321</b>	<b>\$ 58,489</b>	<b>31%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	\$ 4,678	\$ 23	\$ 4,701	\$ 8,382	\$ (3,681)	-78%
10 The General Court of Justice	35,853	275	36,128	43,976	(7,848)	-22%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	18,078	(6,463)	-56%
106 Public Housing Administration	1,872	0	1,872	2,297	(426)	-23%
176 University of Puerto Rico	46,742	-	46,742	88,809	(42,067)	-90%
193 Office of Government Ethics	846	(0)	846	1,531	(685)	-81%
200 Special Independent Prosecutor's Panel	299	-	299	560	(261)	-87%
208 Contributions to the Municipalities	4,320	4,500	8,820	8,208	612	7%
220 Correctional Health	4,587	(0)	4,587	4,201	386	8%
268 Puerto Rico Institute of Statistics	242	-	242	459	(217)	-90%
272 Office of the Inspector General	1,630	-	1,630	3,081	(1,451)	-89%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	9,393	(4,449)	-90%
<b>Total - Out of Scope Entities</b>	<b>\$ 117,467</b>	<b>\$ 4,956</b>	<b>\$ 122,423</b>	<b>\$ 188,974</b>	<b>\$ (66,551)</b>	<b>-54%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 26,258	\$ 731,753	\$ 582,960	\$ 148,793	20%
Core Component Units	262,173	7,996	270,169	304,769	(34,600)	-13%
Secondary Component Units	118,813	7,600	126,412	84,855	41,557	33%
OMB and Hacienda Custodies	215,555	(25,744)	189,810	131,321	58,489	31%
Out of Scope Entities	117,467	4,956	122,423	188,974	(66,551)	-54%
<b>Total</b>	<b>\$ 1,419,502</b>	<b>\$ 21,065</b>	<b>\$ 1,440,567</b>	<b>\$ 1,292,880</b>	<b>\$ 147,687</b>	<b>10%</b>

**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 Agency<sup>1</sup>*  
*For the month of: March-26*

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions<sup>2</sup></b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Entities Operating in PRIFAS 7.5</b>						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,338	\$ 311	19%
16 Office of Management and Budget	2,200	745	2,945	1,731	1,214	41%
18 Planning Board	-	1,770	1,770	1,046	725	41%
21 Emergency and Disaster Management Bureau	683	-	683	528	155	23%
23 Puerto Rico Department of State	1,413	(113)	1,301	434	867	67%
24 Puerto Rico Department of Treasury	17,950	3,036	20,986	22,301	(1,316)	-6%
28 State Elections Commission	2,700	(5)	2,695	2,446	249	9%
30 Human Resources Management & Transformation	862	529	1,391	774	617	44%
31 General Services Administration	2,059	131	2,190	2,305	(114)	-5%
34 Commission of Investigation, Processing and Appeals	44	0	44	42	2	4%
37 Civil Rights Commission	71	-	71	66	5	7%
38 Puerto Rico Department of Justice	13,326	160	13,486	11,703	1,783	13%
40 Puerto Rico Police Bureau	71,745	1,758	73,502	62,289	11,213	15%
41 Special Investigations Bureau	505	-	505	576	(70)	-14%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,451	(190)	-3%
43 Puerto Rico National Guard	1,743	(2)	1,741	946	795	46%
45 Department of Public Safety	23,044	31	23,075	22,254	820	4%
49 Department of Transportation and Public Works	5,624	21	5,645	3,756	1,889	33%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	7,547	3,117	29%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	1,783	1,469	45%
60 Office of the Citizen's Ombudsman	334	1	335	311	24	7%
62 Cooperative Development Commission of Puerto Rico	250	0	250	217	33	13%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	3,591	138	4%
68 Puerto Rico Labor Relations Board	89	-	89	81	8	9%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	948	265	22%
71 Department of Health	44,314	2,626	46,939	33,081	13,859	30%
78 Department of Housing	2,265	(0)	2,265	2,197	68	3%
81 Department of Education	253,699	1,695	255,394	164,995	90,398	35%
87 Department of Recreation and Sports	3,112	6	3,118	2,770	348	11%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	9,893	2,662	21%
96 Office of the Women's Advocate	445	140	586	401	184	31%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	(0)	371	339	32	9%
122 Secretariat of the Department of the Family	4,297	18	4,314	2,971	1,343	31%
123 Family and Children Administration	19,683	3,313	22,996	19,750	3,246	14%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,238	262	17%
126 Vocational Rehabilitation Administration	2,402	34	2,436	2,874	(439)	-18%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	5,792	2,998	34%
137 Department of Correction and Rehabilitation	36,677	280	36,957	34,400	2,557	7%
139 Parole Board	285	(4)	281	226	55	20%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	109	(3)	-3%
152 Elderly and Retired People Advocate Office	317	1	319	429	(110)	-35%
153 Office for People with Disabilities	338	-	338	202	136	40%
155 State Historic Preservation Office of Puerto Rico	280	47	327	318	9	3%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,148	581	21%
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	2,000	422	17%
279 Public Service Appeals Commission	235	2	237	233	4	2%
281 Office of the Election Comptroller	244	57	301	321	(20)	-7%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 567,136</b>	<b>\$ 18,793</b>	<b>\$ 585,929</b>	<b>\$ 443,294</b>	<b>\$ 142,634</b>	<b>24%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund**  
 By Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Core Component Units</b>						
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	9,988	(1,394)	-16%
119 Department of Economic Development & Commerce	3,791	(1,869)	1,922	1,839	83	4%
162 Public Building Authority	421	568	988	-	988	100%
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	67,240	2,302	3%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	301	393	57%
277 Agricultural Enterprises Development Administration	6,128	(41)	6,087	25,189	(19,103)	-314%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	5,950	1,076	15%
295 Fiscal Agency & Financial Advisory Authority	3,219	60	3,279	1,795	1,484	45%
303 Convention Center of District Authority	-	102	102	-	102	100%
<b>Total - Core Component Units</b>	<b>\$ 99,546</b>	<b>\$ (811)</b>	<b>\$ 98,734</b>	<b>\$ 112,302</b>	<b>\$ (13,568)</b>	<b>-14%</b>

	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Secondary Component Units</b>						
29 Puerto Rico Federal Affairs Administration	269	1	269	236	34	13%
82 Institute of Puerto Rican Culture	1,633	33	1,666	848	818	49%
109 Puerto Rico School of Plastic Arts	242	56	299	261	37	13%
161 Puerto Rico Infrastructure Financing Authority	200	8	208	177	31	15%
167 Integral Development of the "Península de Cantera"	50	(0)	50	33	17	34%
186 Culebra Conservation and Development Authority	22	-	22	19	3	15%
189 Institute of Forensic Science	2,045	312	2,357	1,810	547	23%
191 Musical Arts Corporation	709	6	714	604	110	15%
192 Fine Arts Center Corporation	355	(9)	346	382	(36)	-10%
196 Puerto Rico Public Broadcasting Corporation	-	255	255	379	(124)	-48%
215 Puerto Rico Conservatory of Music Corporation	745	7	751	751	(0)	0%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	63	29	32%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	229	132	37%
265 Roosevelt Roads	-	96	96	80	16	16%
271 Puerto Rico Technology and Innovation Services	8,619	0	8,619	1,537	7,081	82%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	2,593	(211)	-9%
286 Authority of the Port of Ponce	58	0	58	48	10	17%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	925	2,818	2,962	(144)	-5%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	-	160	100%
298 Public Service Regulatory Board	681	(46)	635	613	22	3%
311 Puerto Rico Gaming Commission	189	(7)	183	137	46	25%
312 Retirement Board of the Government of Puerto Rico	4,704	1,921	6,625	8,584	(1,959)	-30%
329 Office of Socioeconomic Development	479	-	479	379	100	21%
<b>Total - Secondary Component Units</b>	<b>\$ 25,776</b>	<b>\$ 3,669</b>	<b>\$ 29,445</b>	<b>\$ 22,725</b>	<b>\$ 6,720</b>	<b>23%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for General Fund**  
 By Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>OMB and Hacienda Custodies</b>						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (33,458)	\$ 35,229	\$ -	\$ 35,229	100%
25 Custody of the Department of the Treasury	91,421	6,851	98,272	104,668	(6,395)	-7%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 160,108</b>	<b>\$ (26,607)</b>	<b>\$ 133,501</b>	<b>\$ 104,668</b>	<b>\$ 28,833</b>	<b>22%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Out of Scope Entities</b>						
8 Office of the Comptroller	4,678	\$ 23	\$ 4,701	\$ 8,382	\$ (3,681)	-78%
10 The General Court of Justice	34,305	275	34,580	42,920	(8,340)	-24%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	18,078	(6,463)	-56%
106 Public Housing Administration	489	0	489	225	263	54%
176 University of Puerto Rico	46,742	-	46,742	88,809	(42,067)	-90%
193 Office of Government Ethics	846	(0)	846	1,531	(685)	-81%
200 Special Independent Prosecutor's Panel	299	-	299	560	(261)	-87%
209 Contributions to Political Parties	-	-	-	-	-	
208 Contributions to the Municipalities	4,320	4,500	8,820	8,208	612	7%
212 COSSEC						
220 Correctional Health	4,587	(0)	4,587	4,201	386	8%
268 Puerto Rico Institute of Statistics	242	-	242	459	(217)	-90%
272 Office of the Inspector General	1,630	-	1,630	3,081	(1,451)	-89%
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	9,393	(4,449)	-90%
<b>Total - Out of Scope Entities</b>	<b>\$ 114,536</b>	<b>\$ 4,956</b>	<b>\$ 119,492</b>	<b>\$ 185,846</b>	<b>\$ (66,354)</b>	<b>-56%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 18,793	\$ 585,929	\$ 443,294	\$ 142,634	24%
Core Component Units	99,546	(811)	98,734	112,302	(13,568)	-14%
Secondary Component Units	25,776	3,669	29,445	22,725	6,720	23%
OMB and Hacienda Custodies	160,108	(26,607)	133,501	104,668	28,833	22%
Out of Scope Entities	114,536	4,956	119,492	185,846	(66,354)	-56%
<b>Total</b>	<b>\$ 967,101</b>	<b>\$ 0</b>	<b>\$ 967,101</b>	<b>\$ 868,835</b>	<b>\$ 98,266</b>	<b>10%</b>

**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 Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions <sup>2</sup>	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Entities Operating in PRIFAS 7.5</b>						
16 Office of Management and Budget	105	-	105	142	(38)	-36%
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	507	(87)	-21%
24 Puerto Rico Department of Treasury	68,236	-	68,236	61,043	7,193	11%
30 Human Resources Management & Transformation	143	-	143	51	92	64%
31 General Services Administration	471	2,792	3,263	2,278	985	30%
38 Puerto Rico Department of Justice	569	-	569	64	506	89%
40 Puerto Rico Police Bureau	1,575	-	1,575	1,335	240	15%
42 Puerto Rico Fire Department Bureau	1,288	-	1,288	35	1,253	97%
45 Department of Public Safety	19	-	19	-	19	100%
49 Department of Transportation and Public Works	11,290	4,634	15,924	46,485	(30,561)	-192%
50 Department of Natural and Environmental Resources	3,937	-	3,937	1,231	2,706	69%
55 Puerto Rico Department of Agriculture	297	-	297	(18)	315	106%
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	2,797	23,418	89%
68 Puerto Rico Labor Relations Board	41	-	41	2	39	96%
69 Puerto Rico Department of Consumer Affairs	175	18	193	100	93	48%
71 Department of Health	15,124	-	15,124	14,077	1,047	7%
78 Department of Housing	2,327	-	2,327	1,122	1,206	52%
81 Department of Education	837	-	837	(12)	849	101%
87 Department of Recreation and Sports	1,862	-	1,862	6,290	(4,428)	-238%
95 Mental Health and Drug Addiction Services Administration	555	-	555	576	(21)	-4%
126 Vocational Rehabilitation Administration	71	-	71	-	71	100%
137 Department of Correction and Rehabilitation	1,994	-	1,994	917	1,077	54%
155 State Historic Preservation Office of Puerto Rico	101	-	101	7	93	93%
221 Medical Emergency Corps Bureau	701	-	701	636	65	9%
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 138,359</b>	<b>\$ 7,465</b>	<b>\$ 145,824</b>	<b>\$ 139,666</b>	<b>\$ 6,158</b>	<b>4%</b>

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Core Component Units</b>						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 34,264	\$ 14,822	30%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	5,159	2,999	37%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	11,344	801	7%
119 Department of Economic Development & Commerce	4,470	1,950	6,420	3,152	3,268	51%
162 Public Building Authority	12,589	-	12,589	11,822	767	6%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	6,241	6,602	51%
180 Tourism Company	12,684	-	12,684	44,974	(32,290)	-255%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	23,737	560	2%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	6,497	1,293	17%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,115	7,051	86%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	37,739	(30,483)	-420%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	1,586	1,762	53%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	22	706	97%
303 Convention Center of District Authority	4,873	1,051	5,924	4,814	1,110	19%
<b>Total - Core Component Units</b>	<b>\$ 162,628</b>	<b>\$ 8,807</b>	<b>\$ 171,434</b>	<b>\$ 192,467</b>	<b>\$ (21,032)</b>	<b>-12%</b>

**Puerto Rico Department of Treasury**  
**FY26 Monthly Budget vs. Actual Results for Special Revenue Fund**  
 By Agency<sup>1</sup>  
 For the month of: March-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
<b>Secondary Component Units</b>						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 164	\$ 11	6%
22 Office of The Commissioner of Insurance	994	-	994	849	146	15%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	761	495	39%
82 Institute of Puerto Rican Culture	113	8	121	158	(37)	-30%
105 Industrial Commission	1,946	-	1,946	1,396	551	28%
109 Puerto Rico School of Plastic Arts	203	-	203	227	(24)	-12%
121 Government Board of the 911 Service	1,883	260	2,144	19	2,125	99%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	477	213	31%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	38	74	66%
165 Land Authority of Puerto Rico	1,016	4	1,020	651	369	36%
167 Integral Development of the "Península de Cantera"	21	-	21	17	4	21%
177 Land Administration of Puerto Rico	832	384	1,216	541	676	56%
186 Culebra Conservation and Development Authority	27	-	27	46	(20)	-74%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	187	190	50%
192 Fine Arts Center Corporation	231	17	247	149	98	40%
195 Economic Development Bank of PR	1,250	-	1,250	781	469	38%
196 Puerto Rico Public Broadcasting Corporation	12	-	12	556	(544)	-4599%
198 Agricultural Insurance Corporation	285	-	285	226	59	21%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	232	148	39%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	-	1,159	403	756	65%
265 Roosevelt Roads	160	-	160	100	60	38%
271 Puerto Rico Technology and Innovation Services	825	-	825	49	776	94%
286 Authority of the Port of Ponce	185	-	185	360	(175)	-95%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	4,267	645	13%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	-	24	100%
298 Public Service Regulatory Board	2,675	-	2,675	1,163	1,512	57%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	48,314	(7,811)	-19%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
<b>Total - Secondary Component Units</b>	<b>\$ 93,036</b>	<b>\$ 3,931</b>	<b>\$ 96,967</b>	<b>\$ 62,131</b>	<b>\$ 34,837</b>	<b>36%</b>
	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>OMB and Hacienda Custodies</b>						
25 Custody of the Department of the Treasury	55,447	863	56,309	26,654	29,656	53%
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 55,447</b>	<b>\$ 863</b>	<b>\$ 56,309</b>	<b>\$ 26,654</b>	<b>\$ 29,656</b>	<b>53%</b>
	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Out of Scope Entities</b>						
10 The General Court of Justice	1,547.92	-	1,547.92	1,056.13	491.79	32%
106 Public Housing Administration	1,383.17	-	1,383.17	2,072.19	(689.02)	-50%
<b>Total - Out of Scope Entities</b>	<b>\$ 2,931</b>	<b>\$ -</b>	<b>\$ 2,931</b>	<b>\$ 3,128</b>	<b>\$ (197)</b>	<b>-7%</b>
	<b>Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>Revised Budget</b>	<b>Monthly Actual Expenses</b>	<b>(Unfavorable) / Favorable \$</b>	<b>(Unfavorable) / Favorable %</b>
<b>Recap</b>						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 7,465	\$ 145,824	\$ 139,666	\$ 6,158	4%
Core Component Units	162,628	8,807	171,434	192,467	(21,032)	-12%
Secondary Component Units	93,036	3,931	96,967	62,131	34,837	36%
OMB and Hacienda Custodies	55,447	863	56,309	26,654	29,656	53%
Out of Scope Entities	2,931	-	2,931	3,128	(197)	-7%
<b>Total</b>	<b>\$ 452,401</b>	<b>\$ 21,065</b>	<b>\$ 473,466</b>	<b>\$ 424,045</b>	<b>\$ 49,421</b>	<b>10%</b>

**Notes:**

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

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: March-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions <sup>2</sup>	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Entities Operating in PRIFAS 7.5</b>					
16 Office of Management and Budget	3,360	(168)	3,192	53	3,139
23 Puerto Rico Department of State	1,168	(1,168)	-	-	-
24 Puerto Rico Department of Treasury	-	3,647	3,647	2,122	1,525
31 General Services Administration	1,000	1,450	2,450	754	1,696
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	1,900	40,800	26,600	14,200
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	(1)	26	-	26
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
<b>Total - Entities Operating in PRIFAS 7.5</b>	<b>\$ 74,237</b>	<b>\$ 5,045</b>	<b>\$ 79,282</b>	<b>\$ 34,694</b>	<b>\$ 44,588</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Core Component Units</b>					
168 Puerto Rico Ports Authority	-	69,858	69,858	-	69,858
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	-	6,000
<b>Total - Core Component Units</b>	<b>\$ 6,000</b>	<b>\$ 76,670</b>	<b>\$ 82,670</b>	<b>\$ 3</b>	<b>\$ 82,667</b>

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
<b>Secondary Component Units</b>					
121 Government Board of the 911 Service	-	3,126	3,126	-	3,126
189 Institute of Forensic Science	810	(810)	-	-	-
271 Puerto Rico Technology and Innovation Services	10,200	(510)	9,690	297	9,393
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	650	4,421
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
<b>Total - Secondary Component Units</b>	<b>\$ 16,515</b>	<b>\$ 2,476</b>	<b>\$ 18,991</b>	<b>\$ 947</b>	<b>\$ 18,044</b>

**Puerto Rico Department of Treasury**

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

By Agency<sup>1</sup>

For the month of: March-26

(figures in \$000s)

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>OMB and Hacienda Custodies</b>					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (15,902)	\$ 27,104	\$ -	\$ 27,104
25 Custody of the Department of the Treasury	250	-	250	250	-
<b>Total - OMB and Hacienda Custodies</b>	<b>\$ 43,256</b>	<b>\$ (15,902)</b>	<b>\$ 27,354</b>	<b>\$ 250</b>	<b>\$ 27,104</b>

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

	<b>CapEx Certified Budget</b>	<b>Adjustments &amp; Revisions</b>	<b>CapEx Revised Budget</b>	<b>CapEx Actuals YTD</b>	<b>CapEx Balance \$</b>
<b>Recap</b>					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 5,045	\$ 79,282	\$ 34,694	\$ 44,588
Core Component Units	6,000	76,670	82,670	3	82,667
Secondary Component Units	16,515	2,476	18,991	947	18,044
OMB and Hacienda Custodies	43,256	(15,902)	27,354	250	27,104
Out of Scope Entities	17,341	(406)	16,935	14,509	2,426
<b>Total</b>	<b>\$ 157,349</b>	<b>\$ 67,884</b>	<b>\$ 225,233</b>	<b>\$ 50,403</b>	<b>\$ 174,829</b>

**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: March-26

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	YTD Totals	Remaining Balance \$	Balance %
<b>Core Component Units</b>													
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,523	\$ 8,569	\$ 127,295	\$ 40,442	\$ 25,039	\$ 35,231	\$ 33,006	\$ 35,278	\$ 34,264	\$ 347,647	\$ 241,385	41%
79 Automobile Accident Compensation Administration	97,897	5,665	5,432	4,766	8,999	6,128	6,607	4,771	7,008	5,159	54,534	43,363	44%
90 Administration of Medical Services of Puerto Rico	248,873	17,724	18,550	18,642	21,587	17,803	22,301	21,363	19,195	21,332	178,497	70,376	28%
119 Department of Economic Development and Commerce	100,103	3,116	5,158	6,713	5,624	4,970	6,350	3,532	5,358	4,991	45,812	54,291	54%
162 Public Buildings Authority	162,926	8,448	11,552	10,206	10,199	16,775	11,637	10,692	23,747	11,822	115,080	47,846	29%
168 Ports Authority	154,123	4,142	5,055	4,559	11,384	11,531	5,584	6,345	5,354	6,241	60,193	93,930	61%
180 Tourism Company	152,211	464	472	472	58,008	465	514	4,250	468	44,974	110,086	42,125	28%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,660	190,137	42,613	90,637	78,870	123,870	59,724	72,170	90,977	826,658	299,415	27%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,490	8,065	8,014	8,341	7,271	7,467	6,849	7,073	6,497	67,067	32,407	33%
235 Housing Financing Authority	106,323	824	874	2,340	1,309	1,521	1,384	1,848	1,408	1,416	12,925	93,398	88%
277 Administration for the Development of Agricultural Enterprises	160,118	981	921	20,048	10,799	929	1,041	980	921	62,928	99,548	60,570	38%
285 Integrated Transport Authority	124,493	9,473	9,524	8,771	9,894	11,198	8,458	10,721	10,179	7,536	85,755	38,738	31%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	48,074	1,535	1,157	1,181	1,615	1,169	3,451	1,753	2,051	1,816	15,729	32,345	67%
303 District Authority of the Convention Center	72,305	4,864	10,078	29,071	12,353	4,531	6,108	6,446	4,554	4,814	82,820	(10,515)	-15%
<b>Total - Core Component Units</b>	<b>\$ 3,242,024</b>	<b>\$ 150,908</b>	<b>\$ 275,544</b>	<b>\$ 284,691</b>	<b>\$ 291,192</b>	<b>\$ 188,200</b>	<b>\$ 240,003</b>	<b>\$ 172,281</b>	<b>\$ 194,762</b>	<b>\$ 304,769</b>	<b>\$ 2,102,351</b>	<b>\$ 1,139,674</b>	<b>35%</b>
<b>Secondary Component Units</b>													
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 140	\$ 164	\$ 1,257	\$ 847	40%
22 Office of the Commissioner of Insurance	11,933	495	653	687	611	799	606	773	667	849	6,139	5,794	49%
29 Puerto Rico Federal Affairs Administration	3,233	230	243	234	241	234	90	238	233	236	1,978	1,255	39%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	753	761	6,953	8,116	54%
82 Institute of Puerto Rican Culture	21,449	720	931	1,006	2,117	937	1,414	978	1,308	1,006	10,418	11,031	51%
105 Industrial Commission	23,356	1,246	1,756	1,507	1,651	1,704	1,425	1,673	1,800	1,396	14,158	9,198	39%
109 Puerto Rico School of Plastic Arts	6,017	277	754	366	474	392	439	402	372	488	3,965	2,053	34%
121 Government Board of the 911 Service	25,723	554	915	824	1,934	824	854	984	782	19	7,689	18,033	70%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	491	477	3,769	4,501	54%
161 Puerto Rico Infrastructure Financing Authority	3,846	198	219	224	237	285	262	229	250	215	2,118	1,728	45%
165 Land Authority of Puerto Rico	12,240	666	785	728	6,010	776	702	667	664	651	11,649	591	5%
167 Integral Development of the "Península de Cañera"	859	38	46	37	49	58	47	53	59	50	437	422	49%
177 Land Administration of Puerto Rico	14,597	395	478	606	611	602	667	664	605	541	5,169	9,428	65%
186 Culebra Conservation and Development Authority	583	58	89	41	84	89	53	82	80	65	642	(59)	-10%
189 Institute of Forensic Science	28,809	1,635	1,692	1,803	1,832	2,319	2,090	1,881	1,836	1,810	16,898	11,910	41%
191 Musical Arts Corporation	13,092	789	740	945	959	981	971	790	1,098	791	8,063	5,030	38%
192 Fine Arts Center Corporation	7,120	432	466	540	542	539	460	637	516	531	4,663	2,457	35%
195 Economic Development Bank of PR	14,999	561	715	651	847	827	850	797	686	781	6,715	8,284	55%
196 Puerto Rico Public Broadcasting Corporation	3,205	693	669	685	761	815	772	590	1,011	935	6,931	(3,726)	-116%
198 Agricultural Insurance Corporation	3,416	411	300	708	159	160	215	150	166	226	2,494	922	27%
215 Puerto Rico Conservatory of Music Corporation	13,580	708	923	1,131	1,005	1,017	923	857	941	983	8,489	5,091	37%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	144	451	412	520	1,346	688	352	403	4,497	9,415	68%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	67	76	75	68	66	92	70	76	63	652	449	41%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,329	126	143	180	217	448	323	202	219	229	2,085	2,244	52%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	260	276	180	1,471	1,597	52%
271 Puerto Rico Technology and Innovation Services	113,320	331	5,285	797	4,853	12,662	523	23,885	17,925	1,586	67,847	45,473	40%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	352	367	294	1,288	1,698	444	2,593	7,576	21,014	74%
286 Authority of the Port of Ponce	2,906	242	534	448	425	405	500	306	529	408	3,798	(802)	-31%
288 University of Puerto Rico Comprehensive Cancer Center	92,756	2,231	4,311	8,804	8,942	5,881	5,933	7,432	6,606	7,229	57,369	35,387	38%
293 Center for Diabetes Research, Education, and Medical Services	2,206	82	96	79	106	-	-	-	-	-	363	1,843	84%
298 Public Service Regulatory Board	39,721	1,241	1,709	2,064	2,531	1,981	2,095	3,279	1,915	1,776	18,591	21,130	53%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	18,695	21,149	-	152,262	252,403	62%
311 Puerto Rico Gaming Commission	488,234	2,928	57,515	27,154	39,544	16,953	35,116	34,875	34,127	48,451	296,664	191,570	39%
312 Retirement Board of the Government of Puerto Rico	82,893	2,877	4,623	2,971	7,404	4,270	6,911	3,575	3,205	8,584	44,419	38,474	46%
329 Office of Socioeconomic Development	5,747	194	8	8	163	7	8	1,660	6	379	2,433	3,314	58%
<b>Total - Secondary Component Units</b>	<b>\$ 1,516,948</b>	<b>\$ 40,587</b>	<b>\$ 106,981</b>	<b>\$ 77,073</b>	<b>\$ 105,226</b>	<b>\$ 58,380</b>	<b>\$ 105,729</b>	<b>\$ 110,504</b>	<b>\$ 101,285</b>	<b>\$ 84,855</b>	<b>\$ 790,621</b>	<b>\$ 726,327</b>	<b>48%</b>
<b>Core Component Units</b>	<b>\$ 3,242,024</b>	<b>\$ 150,908</b>	<b>\$ 275,544</b>	<b>\$ 284,691</b>	<b>\$ 291,192</b>	<b>\$ 188,200</b>	<b>\$ 240,003</b>	<b>\$ 172,281</b>	<b>\$ 194,762</b>	<b>\$ 304,769</b>	<b>\$ 2,102,351</b>	<b>\$ 1,139,674</b>	<b>35%</b>
<b>Secondary Component Units</b>	<b>1,516,948</b>	<b>40,587</b>	<b>106,981</b>	<b>77,073</b>	<b>105,226</b>	<b>58,380</b>	<b>105,729</b>	<b>110,504</b>	<b>101,285</b>	<b>84,855</b>	<b>790,621</b>	<b>726,327</b>	<b>48%</b>
<b>Combined Component Units Monthly Actuals</b>	<b>\$ 4,758,972</b>	<b>\$ 191,495</b>	<b>\$ 382,526</b>	<b>\$ 361,764</b>	<b>\$ 396,417</b>	<b>\$ 246,580</b>	<b>\$ 345,732</b>	<b>\$ 282,785</b>	<b>\$ 296,048</b>	<b>\$ 389,624</b>	<b>\$ 2,892,972</b>	<b>\$ 1,866,000</b>	<b>39%</b>

**Non-Compliance List<sup>1</sup>**  
**FY26 Expense Reporting**

<b>Entity Code</b>	<b>Component Unit</b>	<b>Latest Submission</b>
<b>293</b>	<b>Center for Diabetes Research, Education, and Medical Services</b>	Feb-26

**Notes:**

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

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

As Recorded and Presented by each Entity

Code:	Entity:	Q1	Q1	Q1	Q2	Q2	Q2	Q3	Q3	Q3	FY26 YTD Totals
		1 7/31/2025	2 8/31/2025	3 9/30/2025	4 10/31/2025	5 11/30/2025	6 12/31/2025	7 1/31/2026	8 2/28/2026	9 3/31/2026	
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45	\$ -	\$ -	\$ 44	\$ 23	\$ -	\$ 24	\$ 44	\$ 180
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	107	114	102	731
70	State Insurance Fund Corporation	-	-	-	-	-	-	-	-	-	-
75	OCIF	202	195	195	199	197	209	198	199	-	1,594
79	Automobile Accidents Compensation Administration	-	-	-	-	-	-	-	-	1,051	1,051
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	2,113	1,977	2,014	1,900	1,806	1,831	1,992	2,218	2,038	17,889
105	Industrial Commission	411	425	-	416	411	411	446	409	-	2,929
109	School of Plastic Arts	36	36	36	36	36	36	36	36	36	324
119	Department of Economic Development and Commerce	600	591	598	597	600	623	598	598	919	5,724
121	Government Board of the 911 Service	-	23	-	47	23	23	-	24	-	140
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	4	-	4	29
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,018	4,144	-	-	12,447
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	-	-	-	-	-	-	-	-	-
168	Puerto Rico Ports Authority	2,103	2,055	2,028	2,033	2,019	-	-	-	-	10,238
177	Land Administration of Puerto Rico	-	-	206	201	201	215	184	215	-	1,223
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-	-	-
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	38	38	342
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	163	173	167	167	162	1,480
191	Musical Arts Corporation	37	29	44	36	62	37	37	37	36	355
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	49	50	449
195	Economic Development Bank of PR	154	156	154	151	152	152	157	149	149	1,374
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	15	15	135
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	42	42	370
235	Puerto Rico Housing Finance Authority	-	-	-	-	-	-	-	-	-	-
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	9	9	73
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	-	-	-	3,066
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	1,145	1,145	1,146	10,308
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,299	-	-	-	-	-	-	-	-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	813	775	773	770	843	766	764	763	761	7,028
		<b>\$ 16,690</b>	<b>\$ 7,768</b>	<b>\$ 10,583</b>	<b>\$ 8,049</b>	<b>\$ 14,243</b>	<b>\$ 7,925</b>	<b>\$ 10,134</b>	<b>\$ 6,251</b>	<b>\$ 6,602</b>	<b>\$ 88,244</b>