

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*

May 26 YTD

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

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

Assumptions/Resources:

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

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

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

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

General Fund Expenses: PRIFAS

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

Special Revenue Fund Expenses: PRIFAS

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

General and Special Revenue: Component Units

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

Core Component Units:

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

Secondary Component Units:

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

Out of Scope Entities

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

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

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Puerto Rico Department of Treasury
Executive Summary - Section 1

YTD FY26 General Fund Revenue - Budget vs. Actual

May 26 YTD

By Concept

General Fund Revenue¹	YTD Budgeted Revenue	YTD Revenue Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Individual Income Taxes	\$ 2,445,739	\$ 2,779,305	\$ 333,566	13.6%
2 Corporate Income Taxes	2,475,165	2,427,980	(47,184)	-1.9%
3 Sales & Use Taxes	2,625,036	2,813,860	188,824	7.2%
4 Act 154 Collections	103,483	97,371	(6,113)	-5.9%
5 Non-Resident Withholdings	741,593	1,037,180	295,587	39.9%
6 Alcoholic Beverages	286,809	229,305	(57,504)	-20.0%
7 Cigarettes	70,403	108,863	38,460	54.6%
8 Motor Vehicles	721,029	540,541	(180,487)	-25.0%
9 Excises on Off-Shore Shipment Rum	200,619	196,148	(4,471)	-2.2%
10 Partnerships	366,600	276,497	(90,104)	-24.6%
11 Petroleum Products	461,732	426,566	(35,166)	-7.6%
12 Other Excise Taxes	60,485	102,756	42,271	69.9%
13 Other General Fund Revenue	737,264	808,734	71,470	9.7%
14 Other Tax Revenue	394,712	347,689	(47,023)	-11.9%
Total General Fund Revenue	\$ 11,690,669	\$ 12,192,795	\$ 502,127	4%

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

May 26 YTD

By Concept

	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	Comments
1 Payroll	3,282,145	3,018,024	264,121	8%	Primarily due to the Department of Education delayed reporting of actual results totaling \$73.4M. In addition, Police Bureau presents a variance of \$53.6 and \$36.5M remains under the custody of OMB. Other agencies with remaining balances are the Custody of the Treasury Department \$19.8M and \$11.2M in DCR.
2 Facilities	456,535	349,207	107,328	24%	Largely due to delayed disbursements from the Department of Education amounting to \$56.8M and from the Custody of OMB totaling \$23.0M.
3 Purchased Services	537,529	436,585	100,945	19%	Variances are primarily due to the timing of disbursements. The most significant variances include \$26.6M for the Treasury Department, \$20.7M for the Department of Education, \$15.0M for the Department of Health, and DCR \$15.2M.
4 Donations and Subsidies	302,237	296,526	5,711	2%	Mainly driven by delayed reporting of actuals results in the Department of Education amounting to \$7.0M and Department of Health for the amount of \$5.5M. This is partially offset by the Family and Children Administration earlier than expected disbursements with a variance of (\$8.3M)
5 Transportation	105,282	96,655	8,627	8%	Primarily due to delayed reporting of actual results by the Department of Education for the amount of \$4.0M and The Puerto Rico Police Bureau \$2.3M.
6 Professional Services	550,350	394,308	156,042	28%	Variances are primarily attributed to the timing of disbursements. The most significant variances include: Department of Education for \$28.6M, Custody of the Department of Treasury for \$23.3M, Department of the Treasury for \$12.2M, P3 for \$12.3M and AAFAF for \$12.3M.
7 Other Operating	227,298	224,744	2,554	1%	Variances are primarily the result of disbursement timing differences. The most significant variances include \$18.3M for the Department of Education, \$4.0M AMSSCA and \$3.4M the Puerto Rico Police Bureau.
8 Capital Expenditures	138,491	54,458	84,033	61%	Concept reflects lower than expected expenditures, largely attributable to delayed capital projects of fiscal year 2026. Major drivers for this concept are the Custody of OMB \$17.8M, PRITS \$7.8M, Department of Transportation \$9.1M, Department of Health \$10.8M, DTOP \$9.2M among others.
9 Debt Service	604,003	604,586	(583)	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 that 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 a amendment to the General Fund Resolutions.
10 Materials and Supplies	95,724	60,861	34,863	36%	Variances are primarily the result of disbursement timing differences. The most significant variances include: Department of Education for \$16.9M, Puerto Rico Police Bureau for \$5.5M.
11 Equipment Purchases	68,331	35,812	32,519	48%	Variances are primarily due to disbursement timing differences across various agencies. Key variances include: Department of Education for \$13.9M, Department of Health \$4.4M and Puerto Rico Police Bureau \$5.5M.
12 Media and Advertisements	5,280	1,543	3,737	71%	Variances are primarily attributed to disbursement timing differences. Notable variances include: Puerto Rico Technology and Innovation Services for \$827K, Administration for Socioeconomic Development of the Family for \$513K, And the Office of Management and Budget \$827K.
13 Social Wellbeing for Puerto Rico	1,756,406	1,503,781	252,626	14%	Variance is primarily driven by the timing of disbursements within the Custody of OMB totaling \$98.8M, ASE\$ \$71.9M And Retirement Board \$38.8M.
14 Appropriations to non-governmental entities	153,552	129,321	24,231	16%	Primarily due to delayed reporting of actual results by ADEA totaling \$13.4M and Department of Education for the amount of \$8.3M.
30 PayGo	1,891,602	1,829,244	62,358	3%	Retired employee payments have been processed as required by Act 106-2017, with funds disbursed through the General Fund.
81 Undistributed Appropriations	293,419	218,388	75,032	26%	The variance is driven by \$30.3M yet to be disbursed from the Custody of OMB to various agencies and the Puerto Rico Police Bureau \$14.5M.
82 Federal Fund Matching	142,024	36,130	105,894	75%	This variance is primarily driven by \$88.6M under the Custody of OMB that remains undisbursed.
89 Prior Period Debts	6,932	6,071	861	12%	Primarily driven by the Puerto Rico National Guard \$403K and ASSMCA \$265K
98 Budgetary Reserve	44,059	-	44,059	100%	The Budgetary reserve was partially disbursed. Further disbursements will be determined by FOMB.
Subtotal General Fund Expenditures	\$ 10,661,199	\$ 9,296,241	\$ 1,364,958	13%	

Non-Governmental Expenses included in the Certified Budget¹

9 Debt Service	62,301	-	62,301	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	93,452	-	93,452	100.0%	
Subtotal Non-Governmental	\$ 155,754	\$ -	\$ 155,754	100%	
Total General Fund Expenditures	\$ 10,816,953	\$ 9,296,241	\$ 1,520,712	14%	

Notes:

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

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

(figures in \$000s)

General Fund Revenue ¹	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	\$ 2,445,739	\$ 2,779,305	\$ 333,566	13.6%
2 Corporate Income Taxes	3,240,287	-	3,240,287	2,475,165	2,427,980	(47,184)	-1.9%
3 Sales & Use Taxes	2,937,776		2,937,776	2,625,036	2,813,860	188,824	7.2%
4 Act 154 Collections	114,399	-	114,399	103,483	97,371	(6,113)	-5.9%
5 Non-Resident Withholdings	822,509	-	822,509	741,593	1,037,180	295,587	39.9%
6 Alcoholic Beverages	314,650	-	314,650	286,809	229,305	(57,504)	-20.0%
7 Cigarettes	75,291	-	75,291	70,403	108,863	38,460	54.6%
8 Motor Vehicles	780,647	-	780,647	721,029	540,541	(180,487)	-25.0%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	200,619	196,148	(4,471)	-2.2%
10 Partnerships	421,665	-	421,665	366,600	276,497	(90,104)	-24.6%
11 Petroleum Products	507,108	-	507,108	461,732	426,566	(35,166)	-7.6%
12 Other Excise Taxes	65,738	-	65,738	60,485	102,756	42,271	69.9%
13 Other General Fund Revenue	842,036	-	842,036	737,264	808,734	71,470	9.7%
14 Other Tax Revenue	434,288	-	434,288	394,712	347,689	(47,023)	-11.9%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	153,949	147,453	(6,496)	-4.2%
ii. Cigarette Excise Taxes	32,858	-	32,858	30,120	9,094	(21,026)	-69.8%
iii. Cigarette Excise Taxes (transferred PRITA net of 5% management fee)	35,100	-	35,100	32,175	8,550	(23,625)	-73.4%
iv. FAM & Cine	164,807	-	164,807	148,134	164,391	16,257	11.0%
v. PRCCDA	30,334	-	30,334	30,334	18,201	(12,133)	-40.0%
vii. Green Energy Initiative	-	-	-	-	-	-	
viii. Export Development	-	-	-	-	-	-	
ix. Development Funds	-	-	-	-	-	-	
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 11,690,669	\$ 12,192,795	\$ 502,127	4%

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

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	YTD Budget	YTD Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (171,758)	\$ 3,580,522	\$ 3,282,145	\$ 3,018,024	\$ 264,121	8%
2 Facilities	490,504	7,534	498,038	456,535	349,207	107,328	24%
3 Purchased Services	572,820	13,576	586,396	537,529	436,585	100,945	19%
4 Donations and Subsidies	334,181	(4,468)	329,713	302,237	296,526	5,711	2%
5 Transportation	113,792	1,061	114,853	105,282	96,655	8,627	8%
6 Professional Services	575,893	24,488	600,381	550,350	394,308	156,042	28%
7 Other Operating	229,417	18,545	247,962	227,298	224,744	2,554	1%
8 Capital Expenditures	157,349	(6,268)	151,081	138,491	54,458	84,033	61%
9 Debt Service	991,017	-	991,017	604,003	604,586	(583)	0%
10 Materials and Supplies	77,444	26,983	104,427	95,724	60,861	34,863	36%
11 Equipment Purchases	41,533	33,010	74,543	68,331	35,812	32,519	48%
12 Media and Advertisements	4,706	1,054	5,760	5,280	1,543	3,737	71%
13 Social Wellbeing for Puerto Rico	1,923,493	(7,413)	1,916,080	1,756,406	1,503,781	252,626	14%
14 Appropriations to non-governmental entities	1,146,700	(8,648)	1,138,052	153,552	129,321	24,231	16%
30 PayGo	2,063,566	-	2,063,566	1,891,602	1,829,244	62,358	3%
81 Undistributed Appropriations	289,889	22,562	312,451	293,419	218,388	75,032	26%
82 Federal Fund Matching	155,865	(930)	154,935	142,024	36,130	105,894	75%
89 Prior Period Debts	4,953	2,609	7,562	6,932	6,071	861	12%
98 Budgetary Reserve	-	48,064	48,064	44,059	-	44,059	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ (0)	\$ 12,925,402	\$ 10,661,199	\$ 9,296,241	\$ 1,364,958	13%

Non-Governmental Expenses included in the Certified Budget²

9 Debt Service	67,965	-	67,965	62,301	-	62,301	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	93,452	-	93,452	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 155,754	\$ -	\$ 155,754	100%
Total General Fund Expenditures	\$ 13,095,315	\$ (0)	\$ 13,095,315	\$ 10,816,953	\$ 9,296,241	\$ 1,520,712	14%

Notes:

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

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

Puerto Rico Department of Treasury
FY26 Monthly General Fund Expense vs. Actuals
For the month of: May-26
Period: 11

(figures in \$000s)

General Fund Expenses	FY26 Certified Budget			Actual		Variance	
	Expense Budget	Adjustments & Revisions ¹	Revised Budget	Monthly Budget	Monthly Actuals	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
1 Payroll	\$ 3,752,280	\$ (171,758)	\$ 3,580,522	\$ 298,377	\$ 201,877	\$ 96,500	32%
2 Facilities	490,504	7,534	498,038	41,503	26,540	14,963	36%
3 Purchased Services	572,820	13,576	586,396	48,866	48,395	472	1%
4 Donations and Subsidies	334,181	(4,468)	329,713	27,476	43,804	(16,328)	-59%
5 Transportation	113,792	1,061	114,853	9,571	4,786	4,785	50%
6 Professional Services	575,893	24,488	600,381	50,032	52,100	(2,068)	-4%
7 Other Operating	229,417	18,545	247,962	20,663	46,290	(25,626)	-124%
8 Capital Expenditures	157,349	(6,268)	151,081	12,590	2,895	9,695	77%
9 Debt Service	991,017	-	991,017	50,334	50,333	0	0%
10 Materials and Supplies	77,444	26,983	104,427	8,702	5,596	3,106	36%
11 Equipment Purchases	41,533	33,010	74,543	6,212	1,861	4,351	70%
12 Media and Advertisements	4,706	1,054	5,760	480	139	341	71%
13 Social Wellbeing for Puerto Rico	1,923,493	(7,413)	1,916,080	159,673	106,832	52,841	33%
14 Appropriations to non-governmental entities	1,146,700	(8,648)	1,138,052	13,959	11,313	2,647	19%
30 PayGo	2,063,566	-	2,063,566	171,964	160,997	10,967	6%
81 Undistributed Appropriations	289,889	22,562	312,451	26,674	14,078	12,597	47%
82 Federal Fund Matching	155,865	(930)	154,935	12,911	808	12,103	94%
89 Prior Period Debts	4,953	2,609	7,562	630	105	525	83%
98 Budgetary Reserve	-	48,064	48,064	4,005	-	4,005	100%
Subtotal General Fund Expenditures	\$ 12,925,402	\$ (0)	\$ 12,925,402	\$ 964,624	\$ 778,747	\$ 185,877	19%
Non-Governmental Expenses included in the Certified Budget²							
9 Debt Service	67,965	-	67,965	5,664	-	5,664	100.0%
13 Social Wellbeing for Puerto Rico	101,948	-	101,948	8,496	-	8,496	100.0%
Subtotal Non-Governmental	\$ 169,913	\$ -	\$ 169,913	\$ 14,159	\$ -	\$ 14,159	100%
Total General Fund Expenditures	\$ 13,095,315	\$ (0)	\$ 13,095,315	\$ 978,784	\$ 778,747	\$ 200,036	20%

Notes :

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

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

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue ¹	Over / (Under) Performance
Entities Operating in PRIFAS 7.5				
16 Office of Management and Budget	1,255	1,150	510	(640)
18 Planning Board	-	-	156	156
21 Emergency and Disaster Management Bureau	347	318	-	(318)
23 Puerto Rico Department of State	5,039	4,619	11,236	6,617
24 Puerto Rico Department of Treasury	818,835	750,599	732,360	(18,239)
30 Human Resources Management & Transformation	1,716	1,573	1,998	425
31 General Services Administration	39,155	35,892	24,029	(11,864)
38 Puerto Rico Department of Justice	7,068	6,479	10,030	3,551
40 Puerto Rico Police Bureau	18,899	17,324	7,065	(10,259)
42 Puerto Rico Fire Department Bureau	15,480	14,190	10,676	(3,514)
45 Department of Public Safety	227	208	5	(203)
49 Department of Transportation and Public Works	285,534	261,739	92,262	(169,477)
50 Department of Natural and Environmental Resources	48,581	44,532	38,853	(5,679)
55 Puerto Rico Department of Agriculture	3,558	3,262	4,789	1,528
67 Puerto Rico Department of Labor and Human Resources	314,572	288,358	312,537	24,180
68 Puerto Rico Labor Relations Board	487	446	478	31
69 Puerto Rico Department of Consumer Affairs	2,315	2,122	1,692	(430)
71 Department of Health	184,795	169,395	149,282	(20,113)
78 Department of Housing	27,929	25,602	9,547	(16,055)
81 Department of Education	10,056	9,218	4,149	(5,070)
87 Department of Recreation and Sports	22,347	20,485	11,382	(9,102)
95 Mental Health and Drug Addiction Services Administration	6,659	6,104	4,860	(1,244)
126 Vocational Rehabilitation Administration	851	780	21	(759)
137 Department of Correction and Rehabilitation	23,925	21,931	8,865	(13,066)
155 State Historic Preservation Office of Puerto Rico	1,207	1,106	789	(318)
221 Medical Emergency Bureau	8,415	7,714	7,422	(291)
281 Office of the Election Comptroller	69	63	93	30
Total - Entities Operating in PRIFAS 7.5	\$ 1,850,044	\$ 1,695,874	\$ 1,445,458	\$ (250,416)
	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Core Component Units				
70 State Insurance Fund Corporation	\$ 589,032	\$ 539,946	\$ 812,886	\$ 272,940
79 Automobile Accidents Compensation Administration	97,897	89,738	87,388	(2,350)
90 Medical Services Administration of Puerto Rico	145,742	133,597	131,065	(2,532)
119 Department of Economic Development & Commerce	112,925	103,514	98,198	(5,316)
162 Public Building Authority	151,067	138,478	138,136	(342)
168 Puerto Rico Ports Authority	154,123	141,279	108,026	(33,254)
180 Tourism Company	205,211	188,110	212,920	24,810
187 Puerto Rico Health Insurance Administration	291,559	267,262	721,557	454,295
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	85,685	81,545	(4,140)
235 Puerto Rico Housing Finance Corporation	97,997	89,831	24,909	(64,922)
277 Agricultural Enterprises Development Administration	87,077	79,821	95,104	15,283
285 Puerto Rico Integrated Transit Authority	40,178	36,830	37,161	331
295 Fiscal Agency & Financial Advisory Authority	8,730	8,003	5,421	(2,582)
303 Convention Center of District Authority	97,343	89,231	122,243	33,012
Total - Core Component Units	\$ 2,172,355	\$ 1,991,325	\$ 2,676,557	\$ 685,232

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

(figures in \$000s)

	Revised Budget	YTD Budget	YTD Total Revenue	Over / (Under) Performance
Secondary Component Units				
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 1,929	\$ 4,732	\$ 2,803
22 Office of The Commissioner of Insurance	11,933	10,939	12,071	1,132
75 Office of the Financial Institutions Commissioner	15,069	13,813	47,501	33,688
82 Institute of Puerto Rican Culture	1,513	1,387	1,340	(47)
105 Industrial Commission	23,356	21,410	23,356	1,946
109 Puerto Rico School of Plastic Arts	2,434	2,231	1,585	(646)
121 Government Board of the 911 Service	28,743	26,347	23,079	(3,268)
138 Institutional Trust of the National Guard of Puerto Rico	8,270	7,581	7,672	91
161 Puerto Rico Infrastructure Financing Authority	1,346	1,234	35	(1,199)
165 Land Authority of Puerto Rico	12,439	11,402	8,684	(2,718)
167 Integral Development of the "Península de Cantera"	429	393	-	(393)
177 Land Administration of Puerto Rico	14,597	13,381	15,019	1,639
186 Culebra Conservation and Development Authority	685	628	994	366
189 Institute of Forensic Science	523	479	22,633	22,153
191 Musical Arts Corporation	4,519	4,142	1,551	(2,591)
192 Fine Arts Center Corporation	2,968	2,721	3,094	373
195 Economic Development Bank of PR	14,999	13,749	4,464	(9,285)
196 Puerto Rico Public Broadcasting Corporation	5,488	5,031	7,089	2,058
198 Agricultural Insurance Corporation	3,460	3,172	-	(3,172)
215 Puerto Rico Conservatory of Music Corporation	4,565	4,185	3,263	(922)
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	12,753	11,009	(1,744)
265 Roosevelt Roads	1,920	1,760	1,148	(612)
271 Puerto Rico Technology and Innovation Services	9,897	9,072	5,376	(3,696)
286 Authority of the Port of Ponce	2,215	2,030	4,717	2,687
288 University of Puerto Rico Comprehensive Cancer Center	58,938	54,027	48,294	(5,733)
293 Center for Diabetes Research, Education, and Medical Services	289	265	-	(265)
298 Public Service Regulatory Board	32,099	29,424	31,251	1,827
310 Municipal Finance Corporation	404,665	370,943	192,504	(178,439)
311 Puerto Rico Gaming Commission	486,042	445,539	370,828	(74,711)
312 Retirement Board of the Government of Puerto Rico	3,397	3,114	866	(2,248)
Total - Secondary Component Units	\$ 1,172,815	\$ 1,075,080	\$ 854,154	\$ (220,926)
OMB and Hacienda Custodies				
17 Custody of the Office of Management and Budget	\$ -	\$ -	\$ 373	\$ 373
25 Custody of the Department of the Treasury	640,970	587,556	478,742	(108,813)
Total - OMB and Hacienda Custodies	\$ 640,970	\$ 587,556	\$ 479,115	\$ (108,441)
Out of Scope Entities				
10 The General Court of Justice	18,575	17,027	14,005	(3,022)
106 Public Housing Administration	16,598	15,215	-	(15,215)
176 University of Puerto Rico	-	-	82	82
208 Contributions to the Municipalities	-	-	-	-
209 Contributions to Political Parties	-	-	77	77
Total - Out of Scope Entities	\$ 35,173	\$ 32,242	\$ 14,164	\$ (18,078)
Recap				
Entities Operating in PRIFAS 7.5	\$ 1,850,044	\$ 1,695,874	\$ 1,445,458	\$ (250,416)
Core Component Units	2,172,355	1,991,325	2,676,557	685,232
Secondary Component Units	1,172,815	1,075,080	854,154	(220,926)
OMB and Hacienda Custodies	640,970	587,556	479,115	(108,441)
Out of Scope Entities	35,173	32,242	14,164	(18,078)
Total	\$ 5,871,357	\$ 5,382,077	\$ 5,469,449	\$ 87,372

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 Monthly General Fund Revenues vs. Actuals
For the month of: May-26
Period: 11

(figures in \$000s)

	Revenue Forecast	FY26 Certified Budget		Monthly Budget	Actual Monthly Actuals	Variance	
		Adjustments & Revisions	Reforecast			(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
General Fund Revenue¹							
1 Individual Income Taxes	\$ 2,696,376	\$ -	\$ 2,696,376	\$ 193,208	\$ 190,930	\$ (2,278)	-1.2%
2 Corporate Income Taxes	3,240,287	-	3,240,287	125,755	93,720	(32,035)	-25.5%
3 Sales & Use Taxes	2,937,776	-	2,937,776	281,189	294,905	13,717	4.9%
4 Act 154 Collections	114,399	-	114,399	8,087	5,439	(2,648)	-32.7%
5 Non-Resident Withholdings	822,509	-	822,509	68,382	73,789	5,407	7.9%
6 Alcoholic Beverages	314,650	-	314,650	26,801	19,937	(6,864)	-25.6%
7 Cigarettes	75,291	-	75,291	9,481	9,704	223	2.4%
8 Motor Vehicles	780,647	-	780,647	71,135	46,602	(24,533)	-34.5%
9 Excises on Off-Shore Shipment Rum	220,096	-	220,096	17,176	16,811	(365)	-2.1%
10 Partnerships	421,665	-	421,665	6,592	6,785	194	2.9%
11 Petroleum Products	507,108	-	507,108	39,903	30,251	(9,652)	-24.2%
12 Other Excise Taxes	65,738	-	65,738	4,323	7,786	3,462	80.1%
13 Other General Fund Revenue	842,036	-	842,036	67,512	82,058	14,546	21.5%
14 Other Tax Revenue	434,288	-	434,288	36,732	33,025	(3,707)	-10.1%
i. FEDE Portion of Corp Income Taxes and Non-Resident Withholdings	-	-	-	-	-	-	
i. Excise Taxes on Off-Shore Shipments Rum	171,189	-	171,189	17,611	19,145	1,535	8.7%
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	13,458	13,725	267	2.0%
v. PRCCDA	30,334	-	30,334	-	-	-	
Total General Fund Revenue	\$ 13,472,864	\$ -	\$ 13,472,864	\$ 956,274	\$ 911,741	\$ (44,532)	-5%

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 Actuals for General Fund and Special Revenue Fund

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

May 26 YTD

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total YTD Actuals	Total Remaining Balance
1	Payroll	\$ 4,509,435	\$ (168,693)	\$ 4,340,742	\$ 3,597,903	\$ 742,839
2	Facilities	588,368	45,103	633,471	435,828	197,643
3	Purchased Services	1,042,985	81,133	1,124,118	754,311	369,807
4	Donations and Subsidies	363,821	(1,517)	362,304	305,388	56,916
5	Transportation	130,920	934	131,854	106,072	25,782
6	Professional Services	868,123	33,239	901,362	539,855	361,507
7	Other Operating	449,676	69,369	519,045	451,760	67,285
8	Capital Expenditures	157,349	160,917	318,266	54,592	263,673
9	Debt Service	991,017	-	991,017	604,586	386,431
10	Materials and Supplies	215,585	24,379	239,964	161,776	78,188
11	Equipment Purchases	91,606	33,660	125,266	46,291	78,975
12	Media and Advertisements	35,924	1,357	37,281	21,825	15,456
13	Social Wellbeing for Puerto Rico	2,967,322	59,599	3,026,921	2,214,935	811,986
14	Appropriations to non-governmental entities	1,770,724	(54,510)	1,716,214	554,495	1,161,719
30	PayGo	2,599,677	474	2,600,151	2,274,582	325,569
81	Undistributed Appropriations	1,398,531	106,064	1,504,595	1,108,164	396,431
82	Federal Fund Matching	162,701	(930)	161,771	36,407	125,364
89	Prior Period Debts	10,448	3,905	14,353	8,644	5,708
98	Budgetary Reserve	-	48,064	48,064	-	48,064
Subtotal Expenditures		\$ 18,354,212	\$ 442,547	\$ 18,796,759	\$ 13,277,415	\$ 5,519,344

Non-Governmental Expenses included in the Certified Budget ³

9	Debt Service	67,965	-	67,965	-	67,965
13	Social Wellbeing for Puerto Rico	101,948	-	101,948	-	101,948
Subtotal Non-Governmental		\$ 169,913	\$ -	\$ 169,913	\$ -	\$ 169,913
Total Expenditures		\$ 18,524,125	\$ 442,547	\$ 18,966,672	\$ 13,277,415	\$ 5,689,257

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Concept Budget-to-Actual Report ¹

All Entities Included in the Commonwealth Budget

For the month of: May-26

(figures in \$000s)

		Certified Budget	Adjustments & Revisions ²	Revised Budget	Total Monthly Actuals	Total (Unfavorable) / Favorable \$
1	Payroll	\$ 375,786	\$ (14,058)	\$ 361,728	\$ 252,964	\$ 108,765
2	Facilities	49,031	3,759	52,789	36,243	16,546
3	Purchased Services	86,915	6,761	93,677	83,240	10,437
4	Donations and Subsidies	30,318	(126)	30,192	45,022	(14,830)
5	Transportation	10,910	78	10,988	6,672	4,316
6	Professional Services	72,344	2,770	75,114	68,354	6,760
7	Other Operating	37,473	5,781	43,254	69,982	(26,729)
8	Capital Expenditures	13,112	13,410	26,522	2,907	23,615
9	Debt Service	50,334	-	50,334	50,333	0
10	Materials and Supplies	17,965	2,032	19,997	17,483	2,514
11	Equipment Purchases	7,634	2,805	10,439	3,581	6,858
12	Media and Advertisements	2,994	113	3,107	1,232	1,875
13	Social Wellbeing for Puerto Rico	247,277	4,967	252,243	151,140	101,104
14	Appropriations to non-governmental entities	66,682	(4,542)	62,139	76,070	(13,931)
30	PayGo	216,640	40	216,679	202,525	14,155
81	Undistributed Appropriations	116,544	9,476	126,020	104,424	21,596
82	Federal Fund Matching	13,558	(77)	13,481	841	12,639
89	Prior Period Debts	871	325	1,196	219	977
98	Budgetary Reserve	-	4,005	4,005	-	4,005
	Subtotal Expenditures	\$ 1,416,388	\$ 37,516	\$ 1,453,904	\$ 1,173,232	\$ 280,672

Non-Governmental Expenses included in the Certified Budget³

9 Debt Service	5,664	-	5,664	-	5,664
13 Social Wellbeing for Puerto Rico	8,496	-	8,496	-	8,496
Subtotal Non-Governmental	\$ 14,159	\$ -	\$ 14,159	\$ -	\$ 14,159
Total Expenditures	\$ 1,430,548	\$ 37,516	\$ 1,468,063	\$ 1,173,232	\$ 294,831

Notes:

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

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

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

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ 500	\$ 20,290	\$ 15,393	\$ 4,897
16 Office of Management and Budget	27,651	9,845	37,496	19,294	18,202
18 Planning Board	-	21,243	21,243	12,418	8,825
21 Emergency and Disaster Management Bureau	8,545	-	8,545	4,234	4,311
23 Puerto Rico Department of State	21,747	(1,102)	20,645	15,303	5,342
24 Puerto Rico Department of Treasury	1,034,237	37,703	1,071,940	882,654	189,286
28 State Elections Commission	32,400	(33)	32,367	25,660	6,707
30 Human Resources Management & Transformation	12,060	6,348	18,408	14,769	3,639
31 General Services Administration	30,363	35,076	65,439	29,386	36,053
34 Commission of Investigation, Processing and Appeals	526	-	526	447	79
37 Civil Rights Commission	856	-	856	571	285
38 Puerto Rico Department of Justice	166,748	4,876	171,624	139,042	32,582
40 Puerto Rico Police Bureau	879,837	22,223	902,060	711,532	190,529
41 Special Investigations Bureau	6,061	-	6,061	5,210	851
42 Puerto Rico Fire Department Bureau	102,589	20	102,609	84,212	18,397
43 Puerto Rico National Guard	20,916	178	21,094	17,151	3,943
45 Shared Services within Department of Public Safety	276,756	(631)	276,125	250,297	25,828
49 Department of Transportation and Public Works	202,976	150,301	353,277	151,281	201,996
50 Department of Natural and Environmental Resources	169,715	13,913	183,628	113,666	69,962
55 Puerto Rico Department of Agriculture	42,469	113	42,582	33,948	8,634
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,533	487
62 Cooperative Development Commission of Puerto Rico	3,002	-	3,002	2,285	717
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	359,385	(61)	359,324	184,876	174,448
68 Puerto Rico Labor Relations Board	1,558	-	1,558	1,192	366
69 Puerto Rico Department of Consumer Affairs	16,612	252	16,864	12,732	4,132
71 Department of Health	713,244	34,825	748,069	538,601	209,468
78 Department of Housing	55,106	-	55,106	35,287	19,819
81 Department of Education	3,054,423	20,358	3,074,781	2,525,308	549,474
87 Department of Recreation and Sports	59,691	72	59,763	37,583	22,179
95 Mental Health and Drug Addiction Services Administration	157,631	(306)	157,325	121,544	35,781
96 Office of the Women's Advocate	5,341	1,654	6,995	4,342	2,654
120 Veteran's Advocate Office of Puerto Rico	4,455	-	4,455	2,456	1,999
122 Secretariat of the Department of the Family	51,562	211	51,773	44,086	7,687
123 Family and Children Administration	236,201	43,053	279,254	250,250	29,004
124 Child Support Administration (ASUME)	17,837	164	18,001	15,000	3,002
126 Vocational Rehabilitation Administration	29,671	408	30,079	26,303	3,776
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	83,022	22,466
137 Department of Correction and Rehabilitation	464,047	3,361	467,408	366,395	101,013
139 Parole Board	3,419	(43)	3,376	2,501	875
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	607	657
152 Elderly and Retired People Advocate Office	3,809	15	3,824	2,224	1,599
153 Office for People with Disabilities	4,057	-	4,057	1,999	2,058
155 State Historic Preservation Office of Puerto Rico	4,570	561	5,131	3,786	1,345
221 Medical Emergency Corps Bureau	38,452	2,714	41,166	31,562	9,604
231 Office for the Patient's Advocate	2,089	15	2,104	1,604	500
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	19,240	9,820
279 Public Service Appeals Commission	2,819	22	2,841	2,464	377
281 Office of the Election Comptroller	2,923	756	3,679	3,092	587
Total - Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 423,565	\$ 8,896,582	\$ 6,850,341	\$ 2,046,241

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 419,709	\$ 169,323
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	69,520	28,376
90 Medical Services Administration of Puerto Rico	244,831	4,042	248,873	213,937	34,936
119 Department of Economic Development & Commerce	99,121	41,813	140,934	55,410	85,523
162 Public Building Authority	156,114	6,812	162,926	129,431	33,495
168 Puerto Rico Ports Authority	84,265	69,858	154,123	70,680	83,443
180 Tourism Company	152,211	53,000	205,211	145,901	59,310
187 Puerto Rico Health Insurance Administration	1,126,073	-	1,126,073	972,768	153,305
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	99,474	-	99,474	81,414	18,060
235 Puerto Rico Housing Finance Corporation	106,323	-	106,323	16,260	90,063
277 Agricultural Enterprises Development Administration	160,609	(301)	160,308	153,375	6,933
285 Puerto Rico Integrated Transit Authority	124,105	388	124,493	105,584	18,909
295 Fiscal Agency & Financial Advisory Authority	47,355	2,680	50,035	22,666	27,369
303 Convention Center of District Authority	58,477	40,085	98,562	94,285	4,277
Total - Core Component Units	\$ 3,146,077	\$ 218,186	\$ 3,364,263	\$ 2,550,940	\$ 813,323
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,583	\$ 522
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,136	3,797
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	2,421	812
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	8,577	6,492
82 Institute of Puerto Rican Culture	20,951	558	21,509	12,448	9,060
105 Industrial Commission	23,356	-	23,356	17,407	5,949
109 Puerto Rico School of Plastic Arts	5,341	676	6,017	4,262	1,755
121 Government Board of the 911 Service	22,597	6,146	28,743	12,209	16,533
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	4,927	3,343
161 Puerto Rico Infrastructure Financing Authority	3,751	95	3,846	2,653	1,194
165 Land Authority of Puerto Rico	12,195	244	12,439	7,857	4,582
167 Integral Development of the "Península de Cantera"	859	172	1,031	606	425
177 Land Administration of Puerto Rico	9,987	4,610	14,597	6,710	7,887
186 Culebra Conservation and Development Authority	583	366	949	775	174
189 Institute of Forensic Science	25,062	3,747	28,809	23,401	5,407
191 Musical Arts Corporation	10,522	4,570	15,092	10,030	5,062
192 Fine Arts Center Corporation	7,030	740	7,770	5,828	1,942
195 Economic Development Bank of PR	14,999	-	14,999	8,175	6,824
196 Puerto Rico Public Broadcasting Corporation	142	8,410	8,552	8,162	390
198 Agricultural Insurance Corporation	3,416	44	3,460	2,866	594
215 Puerto Rico Conservatory of Music Corporation	13,501	79	13,580	11,265	2,315
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	5,901	8,011
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	788	313
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	2,638	1,691
265 Roosevelt Roads	1,920	1,148	3,068	2,286	782
271 Puerto Rico Technology and Innovation Services	113,320	3,857	117,177	69,784	47,393
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	10,933	17,657
286 Authority of the Port of Ponce	2,906	-	2,906	4,155	(1,249)
288 University of Puerto Rico Comprehensive Cancer Center	81,659	15,097	96,756	78,253	18,503
293 Center for Diabetes Research, Education, and Medical Services	1,527	679	2,206	1,030	1,176
298 Public Service Regulatory Board	40,271	(550)	39,721	23,360	16,361
310 Municipal Finance Corporation	404,665	-	404,665	190,625	214,040
311 Puerto Rico Gaming Commission	451,915	36,319	488,234	370,774	117,460
312 Retirement Board of the Government of Puerto Rico	59,846	72,328	132,174	51,480	80,694
329 Office of Socioeconomic Development	5,747	-	5,747	4,225	1,522
Total - Secondary Component Units	\$ 1,425,750	\$ 160,193	\$ 1,585,943	\$ 976,531	\$ 609,412

Puerto Rico Department of Treasury

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

By Agency Budget-to-Actual Report¹

May 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (497,087)	\$ 327,154	\$ -	\$ 327,154
25 Custody of the Department of the Treasury	3,245,441	54,377	3,299,818	1,572,174	1,727,644
Total - OMB and Hacienda Custodies	\$ 4,069,682	\$ (442,710)	\$ 3,626,972	\$ 1,572,174	\$ 2,054,797

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 49,679	\$ 6,729
10 The General Court of Justice	430,232	3,300	433,532	402,880	30,652
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	124,304	15,077
106 Public Housing Administration	22,462	-	22,462	24,582	(2,120)
176 University of Puerto Rico	560,898	5,136	566,034	493,585	72,449
193 Office of Government Ethics	10,149	(2)	10,147	8,762	1,385
200 Special Independent Prosecutor's Panel	3,588	-	3,588	3,116	472
208 Contributions to the Municipalities	51,840	72,703	124,543	98,801	25,741
220 Correctional Health	55,039	-	55,039	50,470	4,569
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,525	375
272 Office of the Inspector General	19,556	-	19,556	17,063	2,493
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	51,660	7,663
Total - Out of Scope Entities	\$ 1,409,599	\$ 83,314	\$ 1,492,913	\$ 1,327,428	\$ 165,484

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance ³
Entities Operating in PRIFAS 7.5	\$ 8,473,017	\$ 423,565	\$ 8,896,582	\$ 6,850,341	\$ 2,046,241
Core Component Units	3,146,077	218,186	3,364,263	2,550,940	813,323
Secondary Component Units	1,425,750	160,193	1,585,943	976,531	609,412
OMB and Hacienda Custodies	4,069,682	(442,710)	3,626,972	1,572,174	2,054,797
Out of Scope Entities	1,409,599	83,314	1,492,913	1,327,428	165,484
Total	\$ 18,524,125	\$ 442,547	\$ 18,966,672	\$ 13,277,415	\$ 5,689,257

Notes:

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

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

(3) For additional detail on Remaining Balance by fund refer to the following pages.

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ 19,790	\$ -	\$ 19,790	\$ 15,393	\$ 4,397
16 Office of Management and Budget	26,396	9,845	36,241	18,985	17,256
18 Planning Board	-	21,243	21,243	12,418	8,825
21 Emergency and Disaster Management Bureau	8,198	-	8,198	4,234	3,964
23 Puerto Rico Department of State	16,957	(1,350)	15,607	12,155	3,452
24 Puerto Rico Department of Treasury	215,402	37,703	253,105	175,110	77,996
28 State Elections Commission	32,400	(33)	32,367	25,660	6,707
30 Human Resources Management & Transformation	10,344	6,348	16,692	14,134	2,558
31 General Services Administration	24,708	1,576	26,284	15,660	10,624
34 Commission of Investigation, Processing and Appeals	526	-	526	447	79
37 Civil Rights Commission	856	-	856	571	285
38 Puerto Rico Department of Justice	159,916	4,640	164,556	136,503	28,053
40 Puerto Rico Police Bureau	860,938	22,223	883,161	708,881	174,280
41 Special Investigations Bureau	6,061	-	6,061	5,210	851
42 Puerto Rico Fire Department Bureau	87,129	-	87,129	76,572	10,557
43 Puerto Rico National Guard	20,916	(22)	20,894	17,151	3,743
45 Shared Services within Department of Public Safety	276,529	(631)	275,898	250,263	25,635
49 Department of Transportation and Public Works	67,492	251	67,743	45,492	22,252
50 Department of Natural and Environmental Resources	122,469	12,578	135,047	103,147	31,901
55 Puerto Rico Department of Agriculture	38,911	113	39,024	32,743	6,281
60 Office of the Citizen's Ombudsman	4,006	13	4,019	3,533	487
62 Cooperative Development Commission of Puerto Rico	3,002	-	3,002	2,285	717
67 Puerto Rico Department of Labor and Human Resources	44,813	(61)	44,752	43,221	1,532
68 Puerto Rico Labor Relations Board	1,071	-	1,071	950	121
69 Puerto Rico Department of Consumer Affairs	14,517	32	14,549	11,384	3,165
71 Department of Health	531,762	31,512	563,274	440,459	122,815
78 Department of Housing	27,177	-	27,177	24,784	2,393
81 Department of Education	3,044,384	20,341	3,064,725	2,524,871	539,854
87 Department of Recreation and Sports	37,344	72	37,416	29,817	7,598
95 Mental Health and Drug Addiction Services Administration	150,972	(306)	150,666	118,626	32,040
96 Office of the Women's Advocate	5,341	1,654	6,995	4,342	2,654
120 Veteran's Advocate Office of Puerto Rico	4,455	-	4,455	2,456	1,999
122 Secretariat of the Department of the Family	51,562	211	51,773	44,086	7,687
123 Family and Children Administration	236,201	43,029	279,230	250,250	28,980
124 Child Support Administration (ASUME)	17,837	164	18,001	15,000	3,002
126 Vocational Rehabilitation Administration	28,820	408	29,228	25,701	3,527
127 Administration for Socioeconomic Development of the Family	105,541	(53)	105,488	83,022	22,466
137 Department of Correction and Rehabilitation	440,122	3,361	443,483	362,996	80,486
139 Parole Board	3,419	(43)	3,376	2,501	875
143 Office of Protection and Defense for People with Disabilities	1,264	(0)	1,264	607	657
152 Elderly and Retired People Advocate Office	3,809	15	3,824	2,224	1,599
153 Office for People with Disabilities	4,057	-	4,057	1,999	2,058
155 State Historic Preservation Office of Puerto Rico	3,363	561	3,924	3,230	693
221 Medical Emergency Corps Bureau	30,037	2,714	32,751	25,720	7,031
231 Office for the Patient's Advocate	2,089	15	2,104	1,604	500
241 Administration for Integral Development of Childhood	14,060	15,000	29,060	19,240	9,820
279 Public Service Appeals Commission	2,819	22	2,841	2,464	377
281 Office of the Election Comptroller	2,923	687	3,610	3,092	518
Total - Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 233,833	\$ 7,046,538	\$ 5,721,190	\$ 1,325,348

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -
79 Automobile Accidents Compensation Administration	-	-	-	-	-
90 Medical Services Administration of Puerto Rico	99,089	4,042	103,131	84,657	18,474
119 Department of Economic Development & Commerce	45,487	(17,478)	28,009	15,501	12,508
162 Public Building Authority	5,047	6,812	11,859	2,788	9,071
168 Puerto Rico Ports Authority	-	-	-	-	-
180 Tourism Company	-	-	-	-	-
187 Puerto Rico Health Insurance Administration	834,514	-	834,514	682,909	151,605
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	174	5,826
235 Puerto Rico Housing Finance Corporation	8,326	-	8,326	3,307	5,019
277 Agricultural Enterprises Development Administration	73,532	(301)	73,231	86,940	(13,709)
285 Puerto Rico Integrated Transit Authority	83,927	388	84,315	72,715	11,600
295 Fiscal Agency & Financial Advisory Authority	38,625	2,680	41,305	22,430	18,875
303 Convention Center of District Authority	-	1,218	1,218	-	1,218
Total - Core Component Units	\$ 1,194,547	\$ (2,639)	\$ 1,191,908	\$ 971,422	\$ 220,486

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -
22 Office of The Commissioner of Insurance	-	-	-	-	-
29 Puerto Rico Federal Affairs Administration	3,222	11	3,233	2,421	812
75 Office of the Financial Institutions Commissioner	-	-	-	-	-
82 Institute of Puerto Rican Culture	19,598	398	19,996	11,636	8,359
109 Puerto Rico School of Plastic Arts	2,907	676	3,583	2,607	976
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	2,061	440
165 Land Authority of Puerto Rico	-	-	-	-	-
167 Integral Development of the "Península de Cantera"	602	-	602	429	173
177 Land Administration of Puerto Rico	-	-	-	-	-
186 Culebra Conservation and Development Authority	264	-	264	208	56
189 Institute of Forensic Science	24,539	3,747	28,286	23,401	4,884
191 Musical Arts Corporation	8,506	2,067	10,573	8,008	2,565
192 Fine Arts Center Corporation	4,262	540	4,802	3,888	914
195 Economic Development Bank of PR	-	-	-	-	-
196 Puerto Rico Public Broadcasting Corporation	-	3,063	3,063	3,017	46
198 Agricultural Insurance Corporation	-	-	-	-	-
215 Puerto Rico Conservatory of Music Corporation	8,936	79	9,015	8,204	811
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	-	1,101	788	313
264 Corporation for the "Caño Martín Peña" Enlace Project	3,608	721	4,329	2,638	1,691
265 Roosevelt Roads	-	1,148	1,148	1,114	34
271 Puerto Rico Technology and Innovation Services	103,423	3,857	107,280	67,565	39,715
276 Puerto Rico Public Private Partnership Authority	28,653	(63)	28,590	10,933	17,657
286 Authority of the Port of Ponce	691	-	691	497	194
288 University of Puerto Rico Comprehensive Cancer Center	22,721	15,097	37,818	26,652	11,166
293 Center for Diabetes Research, Education, and Medical Services	1,238	679	1,917	725	1,192
298 Public Service Regulatory Board	8,172	(550)	7,622	7,135	487
310 Municipal Finance Corporation	-	-	-	-	-
311 Puerto Rico Gaming Commission	2,273	(81)	2,192	1,597	595
312 Retirement Board of the Government of Puerto Rico	56,449	72,328	128,777	51,480	77,297
329 Office of Socioeconomic Development	5,747	-	5,747	4,225	1,522
Total - Secondary Component Units	\$ 309,317	\$ 103,811	\$ 413,128	\$ 241,229	\$ 171,899

Puerto Rico Department of Treasury

FY26 Full Year Budget vs. YTD Actuals Results for General Fund

By Agency¹

May 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
17 Custody of the Office of Management and Budget	\$ 824,241	\$ (497,087)	\$ 327,154	\$ -	\$ 327,154
25 Custody of the Department of the Treasury	2,580,079	78,769	2,658,848	1,069,770	1,589,078
Total - OMB and Hacienda Custodies	\$ 3,404,320	\$ (418,318)	\$ 2,986,002	\$ 1,069,770	\$ 1,916,232

Out of Scope Entities

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
8 Office of the Comptroller	\$ 56,135	\$ 273	\$ 56,408	\$ 49,679	\$ 6,729
10 The General Court of Justice	411,657	3,300	414,957	388,915	26,042
100 Legislative Assembly of the Commonwealth	137,477	1,904	139,381	124,304	15,077
106 Public Housing Administration	5,864	-	5,864	3,751	2,113
176 University of Puerto Rico	560,898	5,136	566,034	493,585	72,449
193 Office of Government Ethics	10,149	(2)	10,147	8,762	1,385
200 Special Independent Prosecutor's Panel	3,588	-	3,588	3,116	472
208 Contributions to the Municipalities	51,840	72,703	124,543	98,801	25,741
220 Correctional Health	55,039	-	55,039	50,470	4,569
268 Puerto Rico Institute of Statistics	2,900	-	2,900	2,525	375
272 Office of the Inspector General	19,556	-	19,556	17,063	2,493
297 Financial Oversight and Management Board for Puerto Rico	59,323	-	59,323	51,660	7,663
Total - Out of Scope Entities	\$ 1,374,426	\$ 83,314	\$ 1,457,740	\$ 1,292,631	\$ 165,108

Recap

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5	\$ 6,812,705	\$ 233,833	\$ 7,046,538	\$ 5,721,190	\$ 1,325,348
Core Component Units	1,194,547	(2,639)	1,191,908	971,422	220,486
Secondary Component Units	309,317	103,811	413,128	241,229	171,899
OMB and Hacienda Custodies	3,404,320	(418,318)	2,986,002	1,069,770	1,916,232
Out of Scope Entities	1,374,426	83,314	1,457,740	1,292,631	165,108
Total	\$ 13,095,315	0	\$ 13,095,315	\$ 9,296,241	\$ 3,799,074

Notes:

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

(2) Adjustments for all budgetary reprogrammings approved by the Oversight Board including interagency transfers, budget increases,

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	Remaining Balance
Entities Operating in PRIFAS 7.5					
15 Office of the Governor	\$ -	\$ 500	\$ 500	\$ -	\$ 500
16 Office of Management and Budget	1,255	-	1,255	310	945
18 Planning Board	-	-	-	-	-
21 Emergency and Disaster Management Bureau	347	-	347	-	347
23 Puerto Rico Department of State	4,790	249	5,039	3,148	1,891
24 Puerto Rico Department of Treasury	818,835	-	818,835	707,545	111,290
28 State Elections Commission	-	-	-	-	-
30 Human Resources Management & Transformation	1,716	-	1,716	635	1,081
31 General Services Administration	5,655	33,500	39,155	13,726	25,429
34 Commission of Investigation, Processing and Appeals	-	-	-	-	-
37 Civil Rights Commission	-	-	-	-	-
38 Puerto Rico Department of Justice	6,832	236	7,068	2,539	4,529
40 Puerto Rico Police Bureau	18,899	-	18,899	2,650	16,249
41 Special Investigations Bureau	-	-	-	-	-
42 Puerto Rico Fire Department Bureau	15,460	20	15,480	7,640	7,840
43 Puerto Rico National Guard	-	200	200	-	200
45 Shared Services within Department of Public Safety	227	-	227	34	193
49 Department of Transportation and Public Works	135,484	150,050	285,534	105,789	179,744
50 Department of Natural and Environmental Resources	47,246	1,335	48,581	10,520	38,061
55 Puerto Rico Department of Agriculture	3,558	-	3,558	1,205	2,353
60 Office of the Citizen's Ombudsman	-	-	-	-	-
62 Cooperative Development Commission of Puerto Rico	-	-	-	-	-
66 Puerto Rico Highway Authority	-	-	-	-	-
67 Puerto Rico Department of Labor and Human Resources	314,572	-	314,572	141,656	172,916
68 Puerto Rico Labor Relations Board	487	-	487	242	245
69 Puerto Rico Department of Consumer Affairs	2,095	220	2,315	1,348	967
71 Department of Health	181,482	3,313	184,795	98,142	86,653
78 Department of Housing	27,929	-	27,929	10,503	17,426
81 Department of Education	10,039	17	10,056	437	9,619
87 Department of Recreation and Sports	22,347	-	22,347	7,766	14,581
95 Mental Health and Drug Addiction Services Administration	6,659	-	6,659	2,918	3,741
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	-	24	24	-	24
124 Child Support Administration (ASUME)	-	-	-	-	-
126 Vocational Rehabilitation Administration	851	-	851	602	249
127 Administration for Socioeconomic Development of the Family	-	-	-	-	-
133 Administracion de Recursos Naturales	-	-	-	-	-
137 Department of Correction and Rehabilitation	23,925	-	23,925	3,399	20,526
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	555	652
221 Medical Emergency Corps Bureau	8,415	-	8,415	5,842	2,573
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	-	69	69	-	69
Total - Entities Operating in PRIFAS 7.5	\$ 1,660,312	\$ 189,732	\$ 1,850,044	\$ 1,129,151	\$ 720,893

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
Core Component Units					
70 State Insurance Fund Corporation	\$ 589,032	\$ -	\$ 589,032	\$ 419,709	\$ 169,323
79 Automobile Accidents Compensation Administration	98,087	(190)	97,897	69,520	28,376
90 Medical Services Administration of Puerto Rico	145,742	-	145,742	129,280	16,462
119 Department of Economic Development & Commerce	53,634	59,291	112,925	39,909	73,015
162 Public Building Authority	151,067	-	151,067	126,643	24,424
168 Puerto Rico Ports Authority	84,265	69,858	154,123	70,680	83,443
180 Tourism Company	152,211	53,000	205,211	145,901	59,310
187 Puerto Rico Health Insurance Administration	291,559	-	291,559	289,859	1,700
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	93,474	-	93,474	81,240	12,234
235 Puerto Rico Housing Finance Corporation	97,997	-	97,997	12,953	85,044
277 Agricultural Enterprises Development Administration	87,077	-	87,077	66,435	20,642
285 Puerto Rico Integrated Transit Authority	40,178	-	40,178	32,869	7,309
295 Fiscal Agency & Financial Advisory Authority	8,730	-	8,730	236	8,494
303 Convention Center of District Authority	58,477	38,866	97,343	94,285	3,059
Total - Core Component Units	\$ 1,951,530	\$ 220,825	\$ 2,172,355	\$ 1,579,518	\$ 592,836
Secondary Component Units					
11 Puerto Rico Traffic Safety Commission	\$ 1,914	\$ 190	\$ 2,104	\$ 1,583	\$ 522
22 Office of The Commissioner of Insurance	11,933	-	11,933	8,136	3,797
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	15,069	-	15,069	8,577	6,492
82 Institute of Puerto Rican Culture	1,353	160	1,513	812	701
105 Industrial Commission	23,356	-	23,356	17,407	5,949
109 Puerto Rico School of Plastic Arts	2,434	-	2,434	1,655	779
121 Government Board of the 911 Service	22,597	6,146	28,743	12,209	16,533
138 Institutional Trust of the National Guard of Puerto Rico	8,270	-	8,270	4,927	3,343
161 Puerto Rico Infrastructure Financing Authority	1,346	-	1,346	592	754
165 Land Authority of Puerto Rico	12,195	244	12,439	7,857	4,582
167 Integral Development of the "Península de Cantera"	257	172	429	177	252
177 Land Administration of Puerto Rico	9,987	4,610	14,597	6,710	7,887
186 Culebra Conservation and Development Authority	319	366	685	567	118
189 Institute of Forensic Science	523	-	523	-	523
191 Musical Arts Corporation	2,016	2,503	4,519	2,022	2,497
192 Fine Arts Center Corporation	2,768	200	2,968	1,940	1,028
195 Economic Development Bank of PR	14,999	-	14,999	8,175	6,824
196 Puerto Rico Public Broadcasting Corporation	142	5,346	5,488	5,145	343
198 Agricultural Insurance Corporation	3,416	44	3,460	2,866	594
215 Puerto Rico Conservatory of Music Corporation	4,565	-	4,565	3,060	1,505
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	0	13,912	5,901	8,011
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	1,172	748
271 Puerto Rico Technology and Innovation Services	9,897	-	9,897	2,219	7,678
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-
286 Authority of the Port of Ponce	2,215	-	2,215	3,658	(1,443)
288 University of Puerto Rico Comprehensive Cancer Center	58,938	-	58,938	51,601	7,337
293 Center for Diabetes Research, Education, and Medical Services	289	-	289	305	(16)
299 COFINA	-	-	-	-	-
298 Public Service Regulatory Board	32,099	-	32,099	16,225	15,874
310 Municipal Finance Corporation	404,665	-	404,665	190,625	214,040
311 Puerto Rico Gaming Commission	449,642	36,400	486,042	369,177	116,865
312 Retirement Board of the Government of Puerto Rico	3,397	-	3,397	-	3,397
329 Office of Socioeconomic Development	-	-	-	-	-
Total - Secondary Component Units	\$ 1,116,433	\$ 56,382	\$ 1,172,815	\$ 735,302	\$ 437,513

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ -	\$ -	\$ -	\$ -	\$ -
665,362	(24,392)	640,970	502,405	138,565
\$ 665,362	\$ (24,392)	\$ 640,970	\$ 502,405	\$ 138,565

Out of Scope Entities

10 The General Court of Justice
100 Legislative Assembly of the Commonwealth
106 Public Housing Administration
113 CRIM
166 Industrial Development Company
176 University of Puerto Rico
193 Office of Government Ethics
200 Special Independent Prosecutor's Panel
209 Contributions to Political Parties
208 Contributions to the Municipalities
212 COSSEC
220 Correctional Health
268 Puerto Rico Institute of Statistics
272 Office of the Inspector General
289 Energy Commission
297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
18,575	-	18,575	13,965	4,610
-	-	-	-	-
16,598	-	16,598	20,832	(4,234)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 35,173	\$ -	\$ 35,173	\$ 34,797	\$ 376

Recap

Entities Operating in PRIFAS 7.5
Core Component Units
Secondary Component Units
OMB and Hacienda Custodies
Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	Remaining Balance
\$ 1,660,312	\$ 189,732	\$ 1,850,044	\$ 1,129,151	\$ 720,893
1,951,530	220,825	2,172,355	1,579,518	592,836
1,116,433	56,382	1,172,815	735,302	437,513
665,362	(24,392)	640,970	502,405	138,565
35,173	-	35,173	34,797	376
\$ 5,428,810	\$ 442,547	\$ 5,871,357	\$ 3,981,173	\$ 1,890,183

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 18,141	\$ 458	\$ 18,599	\$ 15,393	\$ 3,206	17%
16 Office of Management and Budget	25,347	9,025	34,371	19,294	15,077	44%
18 Planning Board	-	19,473	19,473	12,418	7,055	36%
21 Emergency and Disaster Management Bureau	7,833	-	7,833	4,234	3,599	46%
23 Puerto Rico Department of State	19,935	(1,010)	18,925	15,303	3,622	19%
24 Puerto Rico Department of Treasury	948,051	34,561	982,612	882,654	99,957	10%
28 State Elections Commission	29,700	(30)	29,670	25,660	4,010	14%
30 Human Resources Management & Transformation	11,055	5,819	16,874	14,769	2,105	12%
31 General Services Administration	27,833	32,153	59,986	29,386	30,600	51%
34 Commission of Investigation, Processing and Appeals	482	-	482	447	35	7%
37 Civil Rights Commission	785	-	785	571	214	27%
38 Puerto Rico Department of Justice	152,852	4,470	157,322	139,042	18,280	12%
40 Puerto Rico Police Bureau	806,517	20,371	826,889	711,532	115,357	14%
41 Special Investigations Bureau	5,556	-	5,556	5,210	346	6%
42 Puerto Rico Fire Department Bureau	94,040	19	94,059	84,212	9,846	10%
43 Puerto Rico National Guard	19,173	163	19,336	17,151	2,185	11%
45 Department of Public Safety	253,693	(579)	253,114	250,297	2,818	1%
49 Department of Transportation and Public Works	186,061	137,776	323,837	151,281	172,556	53%
50 Department of Natural and Environmental Resources	149,085	12,754	161,838	113,666	48,172	30%
55 Puerto Rico Department of Agriculture	38,930	104	39,033	33,948	5,085	13%
60 Office of the Citizen's Ombudsman	3,672	12	3,684	3,533	152	4%
62 Cooperative Development Commission of Puerto Rico	2,752	-	2,752	2,285	467	17%
67 Puerto Rico Department of Labor and Human Resources	329,436	(56)	329,381	184,876	144,504	44%
68 Puerto Rico Labor Relations Board	1,428	-	1,428	1,192	236	17%
69 Puerto Rico Department of Consumer Affairs	15,228	231	15,458	12,732	2,726	18%
71 Department of Health	653,807	31,923	685,730	538,601	147,129	21%
78 Department of Housing	50,514	-	50,514	35,287	15,227	30%
81 Department of Education	2,799,888	18,662	2,818,550	2,525,308	293,242	10%
87 Department of Recreation and Sports	54,717	66	54,782	37,583	17,199	31%
95 Mental Health and Drug Addiction Services Administration	144,495	(281)	144,215	121,544	22,671	16%
96 Office of the Women's Advocate	4,896	1,516	6,412	4,342	2,071	32%
120 Veteran's Advocate Office of Puerto Rico	4,084	-	4,084	2,456	1,628	40%
122 Secretariat of the Department of the Family	47,265	194	47,459	44,086	3,373	7%
123 Family and Children Administration	216,518	39,465	255,983	250,250	5,732	2%
124 Child Support Administration (ASUME)	16,351	151	16,501	15,000	1,501	9%
126 Vocational Rehabilitation Administration	27,198	374	27,572	26,303	1,269	5%
127 Administration for Socioeconomic Development of the Family	96,746	(49)	96,697	83,022	13,676	14%
137 Department of Correction and Rehabilitation	425,376	3,081	428,457	366,395	62,062	14%
139 Parole Board	3,134	(39)	3,095	2,501	594	19%
143 Office of Protection and Defense for People with Disabilities	1,159	(0)	1,159	607	551	48%
152 Elderly and Retired People Advocate Office	3,492	13	3,505	2,224	1,281	37%
153 Office for People with Disabilities	3,719	-	3,719	1,999	1,720	46%
155 State Historic Preservation Office of Puerto Rico	4,189	514	4,703	3,786	917	19%
221 Medical Emergency Corps Bureau	35,248	2,488	37,736	31,562	6,174	16%
231 Office for the Patient's Advocate	1,915	14	1,929	1,604	325	17%
241 Administration for Integral Development of Childhood	12,888	13,750	26,638	19,240	7,398	28%
279 Public Service Appeals Commission	2,584	21	2,605	2,464	140	5%
281 Office of the Election Comptroller	2,679	693	3,372	3,092	281	8%
Total - Entities Operating in PRIFAS 7.5	\$ 7,760,445	\$ 388,268	\$ 8,148,713	\$ 6,850,341	\$ 1,298,372	16%

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 539,946	\$ -	\$ 539,946	\$ 419,709	\$ 120,237	22%
79 Automobile Accidents Compensation Administration	89,913	(175)	89,738	69,520	20,218	23%
90 Medical Services Administration of Puerto Rico	224,428	3,706	228,134	213,937	14,197	6%
119 Department of Economic Development & Commerce	90,861	38,328	129,189	55,410	73,779	57%
162 Public Building Authority	143,105	6,244	149,349	129,431	19,917	13%
168 Puerto Rico Ports Authority	77,243	64,037	141,279	70,680	70,599	50%
180 Tourism Company	139,527	48,583	188,110	145,901	42,209	22%
187 Puerto Rico Health Insurance Administration	1,032,234	-	1,032,234	972,768	59,466	6%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	91,185	-	91,185	81,414	9,771	11%
235 Puerto Rico Housing Finance Corporation	97,463	-	97,463	16,260	81,202	83%
277 Agricultural Enterprises Development Administration	147,225	(276)	146,949	153,375	(6,426)	-4%
285 Puerto Rico Integrated Transit Authority	113,763	355	114,118	105,584	8,534	7%
295 Fiscal Agency & Financial Advisory Authority	43,409	2,456	45,865	22,666	23,199	51%
303 Convention Center of District Authority	53,604	36,744	90,348	94,285	(3,936)	-4%
Total - Core Component Units	\$ 2,883,904	\$ 200,003	\$ 3,083,907	\$ 2,550,940	\$ 532,968	17%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,755	\$ 175	\$ 1,929	\$ 1,583	\$ 346	18%
22 Office of The Commissioner of Insurance	10,939	-	10,939	8,136	2,802	26%
29 Puerto Rico Federal Affairs Administration	2,954	10	2,964	2,421	542	18%
75 Office of the Financial Institutions Commissioner	13,813	-	13,813	8,577	5,236	38%
82 Institute of Puerto Rican Culture	19,205	511	19,716	12,448	7,268	37%
105 Industrial Commission	21,410	-	21,410	17,407	4,002	19%
109 Puerto Rico School of Plastic Arts	4,896	620	5,516	4,262	1,254	23%
121 Government Board of the 911 Service	20,714	5,633	26,347	12,209	14,138	54%
138 Institutional Trust of the National Guard of Puerto Rico	7,581	-	7,581	4,927	2,654	35%
161 Puerto Rico Infrastructure Financing Authority	3,438	88	3,526	2,653	873	25%
165 Land Authority of Puerto Rico	11,179	224	11,402	7,857	3,545	31%
167 Integral Development of the "Península de Cantera"	787	158	945	606	339	36%
177 Land Administration of Puerto Rico	9,155	4,226	13,381	6,710	6,670	50%
186 Culebra Conservation and Development Authority	534	336	870	775	95	11%
189 Institute of Forensic Science	22,974	3,435	26,408	23,401	3,007	11%
191 Musical Arts Corporation	9,645	4,189	13,835	10,030	3,805	28%
192 Fine Arts Center Corporation	6,444	678	7,123	5,828	1,295	18%
195 Economic Development Bank of PR	13,749	-	13,749	8,175	5,574	41%
196 Puerto Rico Public Broadcasting Corporation	130	7,709	7,839	8,162	(323)	-4%
198 Agricultural Insurance Corporation	3,131	40	3,172	2,866	306	10%
215 Puerto Rico Conservatory of Music Corporation	12,376	72	12,448	11,265	1,184	10%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,753	0	12,753	5,901	6,852	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,009	-	1,009	788	222	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,307	661	3,968	2,638	1,330	34%
265 Roosevelt Roads	1,760	1,052	2,812	2,286	526	19%
271 Puerto Rico Technology and Innovation Services	103,877	3,535	107,412	69,784	37,628	35%
276 Puerto Rico Public Private Partnership Authority	26,265	(58)	26,208	10,933	15,274	58%
286 Authority of the Port of Ponce	2,664	-	2,664	4,155	(1,491)	-56%
288 University of Puerto Rico Comprehensive Cancer Center	74,854	13,839	88,693	78,253	10,440	12%
293 Center for Diabetes Research, Education, and Medical Services	1,400	622	2,022	1,030	992	49%
298 Public Service Regulatory Board	36,915	(504)	36,411	23,360	13,051	36%
310 Municipal Finance Corporation	370,943	-	370,943	190,625	180,318	49%
311 Puerto Rico Gaming Commission	414,255	33,292	447,548	370,774	76,773	17%
312 Retirement Board of the Government of Puerto Rico	54,859	66,301	121,160	51,480	69,679	58%
329 Office of Socioeconomic Development	5,268	-	5,268	4,225	1,043	20%
Total - Secondary Component Units	\$ 1,306,938	\$ 146,844	\$ 1,453,781	\$ 976,531	\$ 477,250	33%

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 755,554	\$ (455,663)	\$ 299,891	\$ -	\$ 299,891	100%
1,638,635	49,846	1,688,481	1,572,174	116,306	7%
\$ 2,394,190	\$ (405,818)	\$ 1,988,372	\$ 1,572,174	\$ 416,197	21%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 51,457	\$ 250	\$ 51,707	\$ 49,679	\$ 2,028	4%
394,379	3,025	397,405	402,880	(5,476)	-1%
126,021	1,745	127,766	124,304	3,462	3%
20,590	-	20,590	24,582	(3,992)	-19%
514,157	4,708	518,865	493,585	25,280	5%
9,303	(2)	9,302	8,762	539	6%
3,289	-	3,289	3,116	173	5%
47,520	66,644	114,164	98,801	15,363	13%
50,452	-	50,452	50,470	(17)	0%
2,658	-	2,658	2,525	133	5%
17,926	-	17,926	17,063	863	5%
-	-	-	-	-	-
54,379	-	54,379	51,660	2,719	5%
\$ 1,292,132	\$ 76,371	\$ 1,368,503	\$ 1,327,428	\$ 41,075	3%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 7,760,445	\$ 388,268	\$ 8,148,713	\$ 6,850,341	\$ 1,298,372	16%
2,883,904	200,003	3,083,907	2,550,940	532,968	17%
1,306,938	146,844	1,453,781	976,531	477,250	33%
2,394,190	(405,818)	1,988,372	1,572,174	416,197	21%
1,292,132	76,371	1,368,503	1,327,428	41,075	3%
\$ 15,637,608	\$ 405,668	\$ 16,043,276	\$ 13,277,415	\$ 2,765,862	17%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 18,141	\$ -	\$ 18,141	\$ 15,393	\$ 2,748	15%
16 Office of Management and Budget	24,196	9,025	33,221	18,985	14,236	43%
18 Planning Board	-	19,473	19,473	12,418	7,055	36%
21 Emergency and Disaster Management Bureau	7,515	-	7,515	4,234	3,281	44%
23 Puerto Rico Department of State	15,544	(1,238)	14,306	12,155	2,151	15%
24 Puerto Rico Department of Treasury	197,452	34,561	232,013	175,110	56,903	25%
28 State Elections Commission	29,700	(30)	29,670	25,660	4,010	14%
30 Human Resources Management & Transformation	9,482	5,819	15,301	14,134	1,167	8%
31 General Services Administration	22,649	1,445	24,094	15,660	8,434	35%
34 Commission of Investigation, Processing and Appeals	482	-	482	447	35	7%
37 Civil Rights Commission	785	-	785	571	214	27%
38 Puerto Rico Department of Justice	146,590	4,254	150,843	136,503	14,340	10%
40 Puerto Rico Police Bureau	789,193	20,371	809,565	708,881	100,683	12%
41 Special Investigations Bureau	5,556	-	5,556	5,210	346	6%
42 Puerto Rico Fire Department Bureau	79,868	-	79,868	76,572	3,296	4%
43 Puerto Rico National Guard	19,173	(20)	19,153	17,151	2,002	10%
45 Department of Public Safety	253,485	(579)	252,906	250,263	2,644	1%
49 Department of Transportation and Public Works	61,868	230	62,098	45,492	16,606	27%
50 Department of Natural and Environmental Resources	105,776	11,530	117,306	103,147	14,160	12%
55 Puerto Rico Department of Agriculture	35,668	104	35,772	32,743	3,029	8%
60 Office of the Citizen's Ombudsman	3,672	12	3,684	3,533	152	4%
62 Cooperative Development Commission of Puerto Rico	2,752	-	2,752	2,285	467	17%
67 Puerto Rico Department of Labor and Human Resources	41,079	(56)	41,023	43,221	(2,198)	-5%
68 Puerto Rico Labor Relations Board	982	-	982	950	32	3%
69 Puerto Rico Department of Consumer Affairs	13,307	29	13,336	11,384	1,952	15%
71 Department of Health	487,449	28,886	516,334	440,459	75,876	15%
78 Department of Housing	24,912	-	24,912	24,784	129	1%
81 Department of Education	2,790,685	18,646	2,809,331	2,524,871	284,461	10%
87 Department of Recreation and Sports	34,232	66	34,298	29,817	4,480	13%
95 Mental Health and Drug Addiction Services Administration	138,391	(281)	138,111	118,626	19,485	14%
96 Office of the Women's Advocate	4,896	1,516	6,412	4,342	2,071	32%
120 Veteran's Advocate Office of Puerto Rico	4,084	-	4,084	2,456	1,628	40%
122 Secretariat of the Department of the Family	47,265	194	47,459	44,086	3,373	7%
123 Family and Children Administration	216,518	39,443	255,960	250,250	5,710	2%
124 Child Support Administration (ASUME)	16,351	151	16,501	15,000	1,501	9%
126 Vocational Rehabilitation Administration	26,418	374	26,792	25,701	1,091	4%
127 Administration for Socioeconomic Development of the Family	96,746	(49)	96,697	83,022	13,676	14%
137 Department of Correction and Rehabilitation	403,445	3,081	406,526	362,996	43,529	11%
139 Parole Board	3,134	(39)	3,095	2,501	594	19%
143 Office of Protection and Defense for People with Disabilities	1,159	(0)	1,159	607	551	48%
152 Elderly and Retired People Advocate Office	3,492	13	3,505	2,224	1,281	37%
153 Office for People with Disabilities	3,719	-	3,719	1,999	1,720	46%
155 State Historic Preservation Office of Puerto Rico	3,083	514	3,597	3,230	366	10%
221 Medical Emergency Corps Bureau	27,534	2,488	30,022	25,720	4,302	14%
231 Office for the Patient's Advocate	1,915	14	1,929	1,604	325	17%
241 Administration for Integral Development of Childhood	12,888	13,750	26,638	19,240	7,398	28%
279 Public Service Appeals Commission	2,584	21	2,605	2,464	140	5%
281 Office of the Election Comptroller	2,679	630	3,309	3,092	218	7%
Total - Entities Operating in PRIFAS 7.5	\$ 6,238,492	\$ 214,346	\$ 6,452,839	\$ 5,721,190	\$ 731,649	11%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	
79 Automobile Accidents Compensation Administration	-	-	-	-	-	
90 Medical Services Administration of Puerto Rico	90,832	3,706	94,537	84,657	9,880	10%
119 Department of Economic Development & Commerce	41,696	(16,022)	25,675	15,501	10,174	40%
162 Public Building Authority	4,626	6,244	10,871	2,788	8,082	74%
168 Puerto Rico Ports Authority	-	-	-	-	-	
180 Tourism Company	-	-	-	-	-	
187 Puerto Rico Health Insurance Administration	764,971	-	764,971	682,909	82,063	11%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	5,500	-	5,500	174	5,326	97%
235 Puerto Rico Housing Finance Corporation	7,632	-	7,632	3,307	4,325	57%
277 Agricultural Enterprises Development Administration	67,404	(276)	67,128	86,940	(19,812)	-30%
285 Puerto Rico Integrated Transit Authority	76,933	355	77,288	72,715	4,573	6%
295 Fiscal Agency & Financial Advisory Authority	35,406	2,456	37,863	22,430	15,432	41%
303 Convention Center of District Authority	-	1,117	1,117	-	1,117	100%
Total - Core Component Units	\$ 1,095,001	\$ (2,419)	\$ 1,092,582	\$ 971,422	\$ 121,161	11%
	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ -	\$ -	\$ -	\$ -	\$ -	
22 Office of The Commissioner of Insurance	-	-	-	-	-	
29 Puerto Rico Federal Affairs Administration	2,954	10	2,964	2,421	542	18%
75 Office of the Financial Institutions Commissioner	-	-	-	-	-	
82 Institute of Puerto Rican Culture	17,965	364	18,329	11,636	6,693	37%
105 Industrial Commission	-	-	-	-	-	
109 Puerto Rico School of Plastic Arts	2,665	620	3,285	2,607	678	21%
121 Government Board of the 911 Service	-	-	-	-	-	
138 Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	-	
161 Puerto Rico Infrastructure Financing Authority	2,205	88	2,292	2,061	232	10%
165 Land Authority of Puerto Rico	-	-	-	-	-	
167 Integral Development of the "Península de Cantera"	552	-	552	429	123	22%
177 Land Administration of Puerto Rico	-	-	-	-	-	
186 Culebra Conservation and Development Authority	242	-	242	208	34	14%
189 Institute of Forensic Science	22,494	3,435	25,929	23,401	2,527	10%
191 Musical Arts Corporation	7,797	1,895	9,692	8,008	1,684	17%
192 Fine Arts Center Corporation	3,907	495	4,402	3,888	514	12%
195 Economic Development Bank of PR	-	-	-	-	-	
196 Puerto Rico Public Broadcasting Corporation	-	2,808	2,808	3,017	(209)	-7%
198 Agricultural Insurance Corporation	-	-	-	-	-	
215 Puerto Rico Conservatory of Music Corporation	8,191	72	8,264	8,204	59	1%
236 Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	-	
238 Ponce Authority (Authority Of The Port Of The Americas)	1,009	-	1,009	788	222	22%
264 Corporation for the "Caño Martín Peña" Enlace Project	3,307	661	3,968	2,638	1,330	34%
265 Roosevelt Roads	-	1,052	1,052	1,114	(62)	-6%
271 Puerto Rico Technology and Innovation Services	94,804	3,535	98,340	67,565	30,775	31%
276 Puerto Rico Public Private Partnership Authority	26,265	(58)	26,208	10,933	15,274	58%
286 Authority of the Port of Ponce	633	-	633	497	137	22%
288 University of Puerto Rico Comprehensive Cancer Center	20,828	13,839	34,666	26,652	8,014	23%
293 Center for Diabetes Research, Education, and Medical Services	1,135	622	1,757	725	1,032	59%
298 Public Service Regulatory Board	7,491	(504)	6,987	7,135	(148)	-2%
299 COFINA	-	-	-	-	-	
310 Municipal Finance Corporation	-	-	-	-	-	
311 Puerto Rico Gaming Commission	2,084	(74)	2,009	1,597	412	20%
312 Retirement Board of the Government of Puerto Rico	51,745	66,301	118,046	51,480	66,565	56%
329 Office of Socioeconomic Development	5,268	-	5,268	4,225	1,043	20%
Total - Secondary Component Units	\$ 283,541	\$ 95,160	\$ 378,701	\$ 241,229	\$ 137,472	36%

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

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 755,554	\$ (455,663)	\$ 299,891	\$ -	\$ 299,891	100%
1,028,720	72,205	1,100,925	1,069,770	31,155	3%
\$ 1,784,274	\$ (383,458)	\$ 1,400,816	\$ 1,069,770	\$ 331,046	24%

Out of Scope Entities

8 Office of the Comptroller

10 The General Court of Justice

100 Legislative Assembly of the Commonwealth

106 Public Housing Administration

176 University of Puerto Rico

193 Office of Government Ethics

200 Special Independent Prosecutor's Panel

208 Contributions to the Municipalities

220 Correctional Health

268 Puerto Rico Institute of Statistics

272 Office of the Inspector General

289 Energy Commission

297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 51,457	\$ 250	\$ 51,707	\$ 49,679	\$ 2,028	4%
377,352	3,025	380,377	388,915	(8,538)	-2%
126,021	1,745	127,766	124,304	3,462	3%
5,375	-	5,375	3,751	1,625	30%
514,157	4,708	518,865	493,585	25,280	5%
9,303	(2)	9,302	8,762	539	6%
3,289	-	3,289	3,116	173	5%
47,520	66,644	114,164	98,801	15,363	13%
50,452	-	50,452	50,470	(17)	0%
2,658	-	2,658	2,525	133	5%
17,926	-	17,926	17,063	863	5%
-	-	-	-	-	-
54,379	-	54,379	51,660	2,719	5%
\$ 1,259,891	\$ 76,371	\$ 1,336,261	\$ 1,292,631	\$ 43,630	3%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 6,238,492	\$ 214,346	\$ 6,452,839	\$ 5,721,190	\$ 731,649	11%
1,095,001	(2,419)	1,092,582	971,422	121,161	11%
283,541	95,160	378,701	241,229	137,472	36%
1,784,274	(383,458)	1,400,816	1,069,770	331,046	24%
1,259,891	76,371	1,336,261	1,292,631	43,630	3%
\$ 10,661,199	\$ 0	\$ 10,661,199	\$ 9,296,241	\$ 1,364,958	13%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ -	\$ 458	\$ 458	\$ -	\$ 458	100%
16 Office of Management and Budget	1,150	-	1,150	310	841	73%
18 Planning Board	-	-	-	-	-	
21 Emergency and Disaster Management Bureau	318	-	318	-	318	100%
23 Puerto Rico Department of State	4,391	228	4,619	3,148	1,471	32%
24 Puerto Rico Department of Treasury	750,599	-	750,599	707,545	43,054	6%
28 State Elections Commission	-	-	-	-	-	
30 Human Resources Management & Transformation	1,573	-	1,573	635	938	60%
31 General Services Administration	5,184	30,708	35,892	13,726	22,166	62%
38 Puerto Rico Department of Justice	6,263	216	6,479	2,539	3,940	61%
40 Puerto Rico Police Bureau	17,324	-	17,324	2,650	14,674	85%
41 Special Investigations Bureau	-	-	-	-	-	
42 Puerto Rico Fire Department Bureau	14,172	19	14,190	7,640	6,550	46%
43 Puerto Rico National Guard	-	183	183	-	183	100%
45 Department of Public Safety	208	-	208	34	174	84%
49 Department of Transportation and Public Works	124,194	137,545	261,739	105,789	155,950	60%
50 Department of Natural and Environmental Resources	43,309	1,223	44,532	10,520	34,012	76%
55 Puerto Rico Department of Agriculture	3,262	-	3,262	1,205	2,057	63%
67 Puerto Rico Department of Labor and Human Resources	288,358	-	288,358	141,656	146,702	51%
68 Puerto Rico Labor Relations Board	446	-	446	242	204	46%
69 Puerto Rico Department of Consumer Affairs	1,920	202	2,122	1,348	774	36%
71 Department of Health	166,359	3,037	169,395	98,142	71,254	42%
78 Department of Housing	25,602	-	25,602	10,503	15,098	59%
81 Department of Education	9,202	16	9,218	437	8,781	95%
87 Department of Recreation and Sports	20,485	-	20,485	7,766	12,719	62%
95 Mental Health and Drug Addiction Services Administration	6,104	-	6,104	2,918	3,186	52%
126 Vocational Rehabilitation Administration	780	-	780	602	178	23%
137 Department of Correction and Rehabilitation	21,931	-	21,931	3,399	18,533	85%
155 State Historic Preservation Office of Puerto Rico	1,106	-	1,106	555	551	50%
221 Medical Emergency Corps Bureau	7,714	-	7,714	5,842	1,872	24%
Total - Entities Operating in PRIFAS 7.5	\$ 1,521,953	\$ 173,921	\$ 1,695,874	\$ 1,129,151	\$ 566,723	33%

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 539,946	\$ -	\$ 539,946	\$ 419,709	\$ 120,237	22%
79 Automobile Accidents Compensation Administration	89,913	(175)	89,738	69,520	20,218	23%
90 Medical Services Administration of Puerto Rico	133,597	-	133,597	129,280	4,317	3%
119 Department of Economic Development & Commerce	49,165	54,350	103,514	39,909	63,605	61%
162 Public Building Authority	138,478	-	138,478	126,643	11,835	9%
168 Puerto Rico Ports Authority	77,243	64,037	141,279	70,680	70,599	50%
180 Tourism Company	139,527	48,583	188,110	145,901	42,209	22%
187 Puerto Rico Health Insurance Administration	267,262	-	267,262	289,859	(22,597)	-8%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	85,685	-	85,685	81,240	4,445	5%
235 Puerto Rico Housing Finance Corporation	89,831	-	89,831	12,953	76,877	86%
277 Agricultural Enterprises Development Administration	79,821	-	79,821	66,435	13,386	17%
285 Puerto Rico Integrated Transit Authority	36,830	-	36,830	32,869	3,961	11%
295 Fiscal Agency & Financial Advisory Authority	8,003	-	8,003	236	7,767	97%
303 Convention Center of District Authority	53,604	35,628	89,231	94,285	(5,053)	-6%
Total - Core Component Units	\$ 1,788,903	\$ 202,422	\$ 1,991,325	\$ 1,579,518	\$ 411,807	21%

	Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 1,755	\$ 175	\$ 1,929	\$ 1,583	\$ 346	18%
22 Office of The Commissioner of Insurance	10,939	-	10,939	8,136	2,802	26%
29 Puerto Rico Federal Affairs Administration	-	-	-	-	-	-
75 Office of the Financial Institutions Commissioner	13,813	-	13,813	8,577	5,236	38%
82 Institute of Puerto Rican Culture	1,240	147	1,387	812	575	41%
105 Industrial Commission	21,410	-	21,410	17,407	4,002	19%
109 Puerto Rico School of Plastic Arts	2,231	-	2,231	1,655	576	26%
121 Government Board of the 911 Service	20,714	5,633	26,347	12,209	14,138	54%
138 Institutional Trust of the National Guard of Puerto Rico	7,581	-	7,581	4,927	2,654	35%
161 Puerto Rico Infrastructure Financing Authority	1,234	-	1,234	592	642	52%
165 Land Authority of Puerto Rico	11,179	224	11,402	7,857	3,545	31%
167 Integral Development of the "Península de Cantera"	236	158	393	177	216	55%
177 Land Administration of Puerto Rico	9,155	4,226	13,381	6,710	6,670	50%
186 Culebra Conservation and Development Authority	292	336	628	567	61	10%
189 Institute of Forensic Science	479	-	479	-	479	100%
191 Musical Arts Corporation	1,848	2,294	4,142	2,022	2,120	51%
192 Fine Arts Center Corporation	2,537	183	2,721	1,940	781	29%
195 Economic Development Bank of PR	13,749	-	13,749	8,175	5,574	41%
196 Puerto Rico Public Broadcasting Corporation	130	4,901	5,031	5,145	(114)	-2%
198 Agricultural Insurance Corporation	3,131	40	3,172	2,866	306	10%
215 Puerto Rico Conservatory of Music Corporation	4,185	-	4,185	3,060	1,124	27%
236 Innovation Fund for Agricultural Development of Puerto Rico	12,753	0	12,753	5,901	6,852	54%
238 Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	-	-
264 Corporation for the "Caño Martín Peña" Enlace Project	-	-	-	-	-	-
265 Roosevelt Roads	1,760	-	1,760	1,172	588	33%
271 Puerto Rico Technology and Innovation Services	9,072	-	9,072	2,219	6,853	76%
276 Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-
286 Authority of the Port of Ponce	2,030	-	2,030	3,658	(1,628)	-80%
288 University of Puerto Rico Comprehensive Cancer Center	54,027	-	54,027	51,601	2,426	4%
293 Center for Diabetes Research, Education, and Medical Services	265	-	265	305	(40)	-15%
298 Public Service Regulatory Board	29,424	-	29,424	16,225	13,199	45%
299 COFINA	-	-	-	-	-	-
310 Municipal Finance Corporation	370,943	-	370,943	190,625	180,318	49%
311 Puerto Rico Gaming Commission	412,172	33,367	445,539	369,177	76,362	17%
312 Retirement Board of the Government of Puerto Rico	3,114	-	3,114	-	3,114	100%
329 Office of Socioeconomic Development	-	-	-	-	-	-
Total - Secondary Component Units	\$ 1,023,397	\$ 51,683	\$ 1,075,080	\$ 735,302	\$ 339,778	32%

Puerto Rico Department of Treasury

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

By Agency¹

May 26 YTD

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget

25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ -	\$ -	\$ -	\$ -	\$ -	
609,915	(22,359)	587,556	502,405	85,151	14%
\$ 609,915	\$ (22,359)	\$ 587,556	\$ 502,405	\$ 85,151	14%

Out of Scope Entities

10 The General Court of Justice

106 Public Housing Administration

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
17,027	-	17,027	13,965	3,062	18%
15,215	-	15,215	20,832	(5,617)	-37%
\$ 32,242	\$ -	\$ 32,242	\$ 34,797	\$ (2,555)	-8%

Recap

Entities Operating in PRIFAS 7.5

Core Component Units

Secondary Component Units

OMB and Hacienda Custodies

Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	YTD Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 1,521,953	\$ 173,921	\$ 1,695,874	\$ 1,129,151	\$ 566,723	33%
1,788,903	202,422	1,991,325	1,579,518	411,807	21%
1,023,397	51,683	1,075,080	735,302	339,778	32%
609,915	(22,359)	587,556	502,405	85,151	14%
32,242	-	32,242	34,797	(2,555)	-8%
\$ 4,976,409	\$ 405,668	\$ 5,382,077	\$ 3,981,173	\$ 1,400,904	26%

Notes:

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

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: May-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ 42	\$ 1,691	\$ 1,369	\$ 322	19%
16 Office of Management and Budget	2,304	820	3,125	2,503	622	20%
18 Planning Board	-	1,770	1,770	1,085	685	39%
21 Emergency and Disaster Management Bureau	712	-	712	333	379	53%
23 Puerto Rico Department of State	1,812	(92)	1,720	1,369	352	20%
24 Puerto Rico Department of Treasury	86,186	3,142	89,328	87,057	2,271	3%
28 State Elections Commission	2,700	(3)	2,697	2,533	164	6%
30 Human Resources Management & Transformation	1,005	529	1,534	810	724	47%
31 General Services Administration	2,530	2,923	5,453	4,395	1,058	19%
34 Commission of Investigation, Processing and Appeals	44	-	44	45	(1)	-3%
37 Civil Rights Commission	71	-	71	55	16	23%
38 Puerto Rico Department of Justice	13,896	406	14,302	14,845	(543)	-4%
40 Puerto Rico Police Bureau	73,320	1,852	75,172	63,230	11,942	16%
41 Special Investigations Bureau	505	-	505	574	(69)	-14%
42 Puerto Rico Fire Department Bureau	8,549	2	8,551	7,640	911	11%
43 Puerto Rico National Guard	1,743	15	1,758	1,058	700	40%
45 Department of Public Safety	23,063	(53)	23,010	22,310	701	3%
49 Department of Transportation and Public Works	16,915	12,525	29,440	11,573	17,867	61%
50 Department of Natural and Environmental Resources	13,553	1,159	14,713	12,370	2,343	16%
55 Puerto Rico Department of Agriculture	3,539	9	3,548	2,284	1,264	36%
60 Office of the Citizen's Ombudsman	334	1	335	315	20	6%
62 Cooperative Development Commission of Puerto Rico	250	-	250	218	32	13%
67 Puerto Rico Department of Labor and Human Resources	29,949	(5)	29,944	15,433	14,511	48%
68 Puerto Rico Labor Relations Board	130	-	130	104	25	20%
69 Puerto Rico Department of Consumer Affairs	1,384	21	1,405	1,115	290	21%
71 Department of Health	59,437	2,902	62,339	52,418	9,921	16%
78 Department of Housing	4,592	-	4,592	3,696	896	20%
81 Department of Education	254,535	1,697	256,232	150,821	105,411	41%
87 Department of Recreation and Sports	4,974	6	4,980	2,725	2,255	45%
95 Mental Health and Drug Addiction Services Administration	13,136	(26)	13,110	11,622	1,488	11%
96 Office of the Women's Advocate	445	138	583	470	113	19%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	-	371	206	165	44%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,014	1,300	30%
123 Family and Children Administration	19,683	3,588	23,271	35,998	(12,727)	-55%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,660	(160)	-11%
126 Vocational Rehabilitation Administration	2,473	34	2,507	2,208	298	12%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	9,552	(761)	-9%
137 Department of Correction and Rehabilitation	38,671	280	38,951	33,465	5,486	14%
139 Parole Board	285	(4)	281	219	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	130	(24)	-23%
152 Elderly and Retired People Advocate Office	317	1	319	204	115	36%
153 Office for People with Disabilities	338	-	338	237	101	30%
155 State Historic Preservation Office of Puerto Rico	381	47	428	308	120	28%
221 Medical Emergency Corps Bureau	3,204	226	3,431	2,974	456	13%
231 Office for the Patient's Advocate	174	1	175	161	14	8%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	3,992	(1,571)	-65%
279 Public Service Appeals Commission	235	2	237	243	(6)	-3%
281 Office of the Election Comptroller	244	63	307	354	(47)	-15%
Total - Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 35,297	\$ 740,792	\$ 571,298	\$ 169,494	23%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: May-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 33,977	\$ 15,109	31%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	9,412	(1,254)	-15%
90 Medical Services Administration of Puerto Rico	20,403	337	20,739	19,703	1,036	5%
119 Department of Economic Development & Commerce	8,260	3,484	11,744	4,463	7,281	62%
162 Public Building Authority	13,010	568	13,577	16,400	(2,823)	-21%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	5,060	7,784	61%
180 Tourism Company	12,684	4,417	17,101	13,366	3,735	22%
187 Puerto Rico Health Insurance Administration	93,839	-	93,839	43,812	50,027	53%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	8,290	-	8,290	5,994	2,295	28%
235 Puerto Rico Housing Finance Corporation	8,860	-	8,860	1,751	7,109	80%
277 Agricultural Enterprises Development Administration	13,384	(25)	13,359	50,416	(37,057)	-277%
285 Puerto Rico Integrated Transit Authority	10,342	32	10,374	9,076	1,298	13%
295 Fiscal Agency & Financial Advisory Authority	3,946	223	4,170	4,432	(263)	-6%
303 Convention Center of District Authority	4,873	3,340	8,213	6,457	1,756	21%
Total - Core Component Units	\$ 262,173	\$ 18,182	\$ 280,355	\$ 224,320	\$ 56,035	20%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 135	\$ 40	23%
22 Office of The Commissioner of Insurance	994	-	994	1,260	(265)	-27%
29 Puerto Rico Federal Affairs Administration	269	1	269	233	37	14%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	851	405	32%
82 Institute of Puerto Rican Culture	1,746	46	1,792	981	812	45%
105 Industrial Commission	1,946	-	1,946	1,594	352	18%
109 Puerto Rico School of Plastic Arts	445	56	501	290	211	42%
121 Government Board of the 911 Service	1,883	512	2,395	2,145	250	10%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	729	(39)	-6%
161 Puerto Rico Infrastructure Financing Authority	313	8	321	224	97	30%
165 Land Authority of Puerto Rico	1,016	20	1,037	647	390	38%
167 Integral Development of the "Península de Cantera"	72	14	86	57	29	34%
177 Land Administration of Puerto Rico	832	384	1,216	639	578	47%
186 Culebra Conservation and Development Authority	49	31	79	66	13	16%
189 Institute of Forensic Science	2,089	312	2,401	2,322	79	3%
191 Musical Arts Corporation	877	381	1,258	948	309	25%
192 Fine Arts Center Corporation	586	62	648	634	14	2%
195 Economic Development Bank of PR	1,250	-	1,250	709	541	43%
196 Puerto Rico Public Broadcasting Corporation	12	701	713	613	100	14%
198 Agricultural Insurance Corporation	285	4	288	213	75	26%
215 Puerto Rico Conservatory of Music Corporation	1,125	7	1,132	1,207	(75)	-7%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	0	1,159	1,042	117	10%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	73	19	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	331	30	8%
265 Roosevelt Roads	160	96	256	420	(164)	-64%
271 Puerto Rico Technology and Innovation Services	9,443	321	9,765	1,201	8,563	88%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	2,156	226	10%
286 Authority of the Port of Ponce	242	-	242	42	200	83%
288 University of Puerto Rico Comprehensive Cancer Center	6,805	1,258	8,063	9,533	(1,470)	-18%
293 Center for Diabetes Research, Education, and Medical Services	127	57	184	111	73	40%
298 Public Service Regulatory Board	3,356	(46)	3,310	2,187	1,123	34%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,660	3,027	40,686	47,068	(6,382)	-16%
312 Retirement Board of the Government of Puerto Rico	4,987	6,027	11,015	3,689	7,326	67%
329 Office of Socioeconomic Development	479	-	479	432	47	10%
Total - Secondary Component Units	\$ 118,813	\$ 13,349	\$ 132,162	\$ 84,779	\$ 47,383	36%

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: May-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
17 Custody of the Office of Management and Budget	\$ 68,687	\$ (41,424)	\$ 27,263	\$ -	\$ 27,263	100%
25 Custody of the Department of the Treasury	144,391	4,531	148,922	172,415	(23,493)	-16%
Total - OMB and Hacienda Custodies	\$ 213,078	\$ (36,893)	\$ 176,185	\$ 172,415	\$ 3,770	2%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
8 Office of the Comptroller	\$ 4,678	\$ 23	\$ 4,701	\$ 4,486	\$ 214	5%
10 The General Court of Justice	35,853	275	36,128	44,739	(8,611)	-24%
100 Legislative Assembly of the Commonwealth	11,456	159	11,615	8,725	2,890	25%
106 Public Housing Administration	1,872	-	1,872	2,175	(303)	-16%
176 University of Puerto Rico	46,742	428	47,170	44,404	2,765	6%
193 Office of Government Ethics	846	(0)	846	806	40	5%
200 Special Independent Prosecutor's Panel	299	-	299	283	16	5%
208 Contributions to the Municipalities	4,320	6,059	10,379	4,104	6,275	60%
220 Correctional Health	4,587	-	4,587	4,218	369	8%
268 Puerto Rico Institute of Statistics	242	-	242	230	12	5%
272 Office of the Inspector General	1,630	-	1,630	1,552	77	5%
289 Energy Commission	-	-	-	-	-	-
297 Financial Oversight and Management Board for Puerto Rico	4,944	-	4,944	4,696	247	5%
Total - Out of Scope Entities	\$ 117,467	\$ 6,943	\$ 124,409	\$ 120,419	\$ 3,990	3%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 705,495	\$ 35,297	\$ 740,792	\$ 571,298	\$ 169,494	23%
Core Component Units	262,173	18,182	280,355	224,320	56,035	20%
Secondary Component Units	118,813	13,349	132,162	84,779	47,383	36%
OMB and Hacienda Custodies	213,078	(36,893)	176,185	172,415	3,770	2%
Out of Scope Entities	117,467	6,943	124,409	120,419	3,990	3%
Total	\$ 1,417,025	\$ 36,879	\$ 1,453,904	\$ 1,173,232	\$ 280,672	19%

Notes:

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

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
15 Office of the Governor	\$ 1,649	\$ -	\$ 1,649	\$ 1,369	\$ 280	17%
16 Office of Management and Budget	2,200	820	3,020	2,423	597	20%
18 Planning Board	-	1,770	1,770	1,085	685	39%
21 Emergency and Disaster Management Bureau	683	-	683	333	350	51%
23 Puerto Rico Department of State	1,413	(113)	1,301	973	328	25%
24 Puerto Rico Department of Treasury	17,950	3,142	21,092	17,843	3,249	15%
28 State Elections Commission	2,700	(3)	2,697	2,533	164	6%
30 Human Resources Management & Transformation	862	529	1,391	711	680	49%
31 General Services Administration	2,059	131	2,190	1,421	770	35%
34 Commission of Investigation, Processing and Appeals	44	-	44	45	(1)	-3%
37 Civil Rights Commission	71	-	71	55	16	23%
38 Puerto Rico Department of Justice	13,326	387	13,713	14,289	(576)	-4%
40 Puerto Rico Police Bureau	71,745	1,852	73,597	62,909	10,688	15%
41 Special Investigations Bureau	505	-	505	574	(69)	-14%
42 Puerto Rico Fire Department Bureau	7,261	-	7,261	7,604	(343)	-5%
43 Puerto Rico National Guard	1,743	(2)	1,741	1,058	683	39%
45 Department of Public Safety	23,044	(53)	22,991	22,276	716	3%
49 Department of Transportation and Public Works	5,624	21	5,645	3,736	1,910	34%
50 Department of Natural and Environmental Resources	9,616	1,048	10,664	8,694	1,970	18%
55 Puerto Rico Department of Agriculture	3,243	9	3,252	2,018	1,234	38%
60 Office of the Citizen's Ombudsman	334	1	335	315	20	6%
62 Cooperative Development Commission of Puerto Rico	250	-	250	218	32	13%
67 Puerto Rico Department of Labor and Human Resources	3,734	(5)	3,729	3,592	137	4%
68 Puerto Rico Labor Relations Board	89	-	89	87	3	3%
69 Puerto Rico Department of Consumer Affairs	1,210	3	1,212	949	264	22%
71 Department of Health	44,314	2,626	46,939	41,344	5,595	12%
78 Department of Housing	2,265	-	2,265	2,146	119	5%
81 Department of Education	253,699	1,695	255,394	150,847	104,547	41%
87 Department of Recreation and Sports	3,112	6	3,118	2,383	735	24%
95 Mental Health and Drug Addiction Services Administration	12,581	(26)	12,556	10,971	1,584	13%
96 Office of the Women's Advocate	445	138	583	470	113	19%
94 Employees Association of the Commonwealth	-	-	-	-	-	-
120 Veteran's Advocate Office of Puerto Rico	371	-	371	206	165	44%
122 Secretariat of the Department of the Family	4,297	18	4,314	3,014	1,300	30%
123 Family and Children Administration	19,683	3,586	23,269	35,998	(12,729)	-55%
124 Child Support Administration (ASUME)	1,486	14	1,500	1,660	(160)	-11%
126 Vocational Rehabilitation Administration	2,402	34	2,436	1,606	829	34%
127 Administration for Socioeconomic Development of the Family	8,795	(4)	8,791	9,552	(761)	-9%
137 Department of Correction and Rehabilitation	36,677	280	36,957	32,770	4,186	11%
139 Parole Board	285	(4)	281	219	62	22%
143 Office of Protection and Defense for People with Disabilities	105	(0)	105	130	(24)	-23%
152 Elderly and Retired People Advocate Office	317	1	319	204	115	36%
153 Office for People with Disabilities	338	-	338	237	101	30%
155 State Historic Preservation Office of Puerto Rico	280	47	327	216	111	34%
221 Medical Emergency Corps Bureau	2,503	226	2,729	2,062	668	24%
231 Office for the Patient's Advocate	174	1	175	161	14	8%
241 Administration for Integral Development of Childhood	1,172	1,250	2,422	3,992	(1,571)	-65%
279 Public Service Appeals Commission	235	2	237	243	(6)	-3%
281 Office of the Election Comptroller	244	57	301	354	(53)	-18%
Total - Entities Operating in PRIFAS 7.5	\$ 567,136	\$ 19,486	\$ 586,622	\$ 457,892	\$ 128,730	22%

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
90 Medical Services Administration of Puerto Rico	8,257	337	8,594	8,014	580	7%
119 Department of Economic Development & Commerce	3,791	(1,457)	2,334	632	1,702	73%
162 Public Building Authority	421	568	988	413	576	58%
187 Puerto Rico Health Insurance Administration	69,543	-	69,543	30,536	39,007	56%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	500	-	500	-	500	100%
235 Puerto Rico Housing Finance Corporation	694	-	694	567	127	18%
277 Agricultural Enterprises Development Administration	6,128	(25)	6,103	42,479	(36,377)	-596%
285 Puerto Rico Integrated Transit Authority	6,994	32	7,026	6,171	855	12%
295 Fiscal Agency & Financial Advisory Authority	3,219	223	3,442	4,404	(962)	-28%
303 Convention Center of District Authority	-	102	102	-	102	100%
Total - Core Component Units	\$ 99,546	\$ (220)	\$ 99,326	\$ 93,216	\$ 6,110	6%

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
29 Puerto Rico Federal Affairs Administration	269	1	269	233	37	14%
82 Institute of Puerto Rican Culture	1,633	33	1,666	813	854	51%
109 Puerto Rico School of Plastic Arts	242	56	299	225	74	25%
161 Puerto Rico Infrastructure Financing Authority	200	8	208	184	25	12%
167 Integral Development of the "Península de Cantera"	50	-	50	38	12	24%
186 Culebra Conservation and Development Authority	22	-	22	13	9	40%
189 Institute of Forensic Science	2,045	312	2,357	2,322	35	1%
191 Musical Arts Corporation	709	172	881	963	(82)	-9%
192 Fine Arts Center Corporation	355	45	400	267	134	33%
196 Puerto Rico Public Broadcasting Corporation	-	255	255	344	(89)	-35%
215 Puerto Rico Conservatory of Music Corporation	745	7	751	819	(68)	-9%
238 Ponce Authority (Authority Of The Port Of The Americas)	92	-	92	73	19	21%
264 Corporation for the "Caño Martín Peña" Enlace Project	301	60	361	331	30	8%
265 Roosevelt Roads	-	96	96	138	(42)	-44%
271 Puerto Rico Technology and Innovation Services	8,619	321	8,940	1,201	7,739	87%
276 Puerto Rico Public Private Partnership Authority	2,388	(5)	2,383	2,156	226	10%
286 Authority of the Port of Ponce	58	-	58	42	15	27%
288 University of Puerto Rico Comprehensive Cancer Center	1,893	1,258	3,151	2,197	954	30%
293 Center for Diabetes Research, Education, and Medical Services	103	57	160	83	77	48%
298 Public Service Regulatory Board	681	(46)	635	661	(26)	-4%
311 Puerto Rico Gaming Commission	189	(7)	183	142	40	22%
312 Retirement Board of the Government of Puerto Rico	4,704	6,027	10,731	3,689	7,043	66%
329 Office of Socioeconomic Development	479	-	479	432	47	10%
Total - Secondary Component Units	\$ 25,776	\$ 8,651	\$ 34,427	\$ 17,365	\$ 17,062	50%

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

(figures in \$000s)

OMB and Hacienda Custodies

17 Custody of the Office of Management and Budget
 25 Custody of the Department of the Treasury

Total - OMB and Hacienda Custodies

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 68,687	\$ (41,424)	\$ 27,263	\$ -	\$ 27,263	100%
88,944	6,564	95,508	94,652	856	1%
\$ 157,631	\$ (34,860)	\$ 122,771	\$ 94,652	\$ 28,119	23%

Out of Scope Entities

8 Office of the Comptroller
 10 The General Court of Justice
 100 Legislative Assembly of the Commonwealth
 106 Public Housing Administration
 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
 297 Financial Oversight and Management Board for Puerto Rico

Total - Out of Scope Entities

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
4,678	\$ 23	\$ 4,701	\$ 4,486	\$ 214	5%
34,305	275	34,580	41,671	(7,092)	-21%
11,456	159	11,615	8,725	2,890	25%
489	-	489	445	44	9%
46,742	428	47,170	44,404	2,765	6%
846	(0)	846	806	40	5%
299	-	299	283	16	5%
-	-	-	-	-	-
4,320	6,059	10,379	4,104	6,275	60%
4,587	-	4,587	4,218	369	8%
242	-	242	230	12	5%
1,630	-	1,630	1,552	77	5%
4,944	-	4,944	4,696	247	5%
\$ 114,536	\$ 6,943	\$ 121,478	\$ 115,622	\$ 5,857	5%

Recap

Entities Operating in PRIFAS 7.5
 Core Component Units
 Secondary Component Units
 OMB and Hacienda Custodies
 Out of Scope Entities

Total

Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
\$ 567,136	\$ 19,486	\$ 586,622	\$ 457,892	\$ 128,730	22%
99,546	(220)	99,326	93,216	6,110	6%
25,776	8,651	34,427	17,365	17,062	50%
157,631	(34,860)	122,771	94,652	28,119	23%
114,536	6,943	121,478	115,622	5,857	5%
\$ 964,624	\$ 0	\$ 964,624	\$ 778,747	\$ 185,877	19%

Notes:

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

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

(figures in \$000s)

	Certified Budget	Adjustments & Revisions ²	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Entities Operating in PRIFAS 7.5						
16 Office of Management and Budget	105	-	105	80	25	24%
21 Emergency and Disaster Management Bureau	29	-	29	-	29	100%
23 Puerto Rico Department of State	399	21	420	396	24	6%
24 Puerto Rico Department of Treasury	68,236	-	68,236	69,215	(979)	-1%
30 Human Resources Management & Transformation	143	-	143	99	44	31%
31 General Services Administration	471	2,792	3,263	2,975	288	9%
38 Puerto Rico Department of Justice	569	20	589	556	33	6%
40 Puerto Rico Police Bureau	1,575	-	1,575	321	1,254	80%
42 Puerto Rico Fire Department Bureau	1,288	2	1,290	35	1,255	97%
45 Department of Public Safety	19	-	19	34	(15)	-80%
49 Department of Transportation and Public Works	11,290	12,504	23,794	7,837	15,957	67%
50 Department of Natural and Environmental Resources	3,937	111	4,048	3,675	373	9%
55 Puerto Rico Department of Agriculture	297	-	297	267	30	10%
67 Puerto Rico Department of Labor and Human Resources	26,214	-	26,214	11,840	14,374	55%
68 Puerto Rico Labor Relations Board	41	-	41	18	23	56%
69 Puerto Rico Department of Consumer Affairs	175	18	193	166	26	14%
71 Department of Health	15,124	276	15,400	11,073	4,326	28%
78 Department of Housing	2,327	-	2,327	1,550	777	33%
81 Department of Education	837	1	838	(26)	864	103%
87 Department of Recreation and Sports	1,862	-	1,862	342	1,520	82%
95 Mental Health and Drug Addiction Services Administration	555	-	555	651	(96)	-17%
126 Vocational Rehabilitation Administration	71	-	71	602	(531)	-748%
137 Department of Correction and Rehabilitation	1,994	-	1,994	694	1,300	65%
155 State Historic Preservation Office of Puerto Rico	101	-	101	92	9	9%
221 Medical Emergency Corps Bureau	701	-	701	913	(211)	-30%
Total - Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 15,811	\$ 154,170	\$ 113,406	\$ 40,764	26%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Core Component Units						
70 State Insurance Fund Corporation	\$ 49,086	\$ -	\$ 49,086	\$ 33,977	\$ 15,109	31%
79 Automobile Accidents Compensation Administration	8,174	(16)	8,158	9,412	(1,254)	-15%
90 Medical Services Administration of Puerto Rico	12,145	-	12,145	11,689	457	4%
119 Department of Economic Development & Commerce	4,470	4,941	9,410	3,831	5,579	59%
162 Public Building Authority	12,589	-	12,589	15,988	(3,399)	-27%
168 Puerto Rico Ports Authority	7,022	5,822	12,844	5,060	7,784	61%
180 Tourism Company	12,684	4,417	17,101	13,366	3,735	22%
187 Puerto Rico Health Insurance Administration	24,297	-	24,297	13,277	11,020	45%
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	7,790	-	7,790	5,994	1,795	23%
235 Puerto Rico Housing Finance Corporation	8,166	-	8,166	1,184	6,982	85%
277 Agricultural Enterprises Development Administration	7,256	-	7,256	7,937	(680)	-9%
285 Puerto Rico Integrated Transit Authority	3,348	-	3,348	2,905	443	13%
295 Fiscal Agency & Financial Advisory Authority	728	-	728	28	699	96%
303 Convention Center of District Authority	4,873	3,239	8,112	6,457	1,654	20%
Total - Core Component Units	\$ 162,628	\$ 18,402	\$ 181,030	\$ 131,104	\$ 49,925	28%

Puerto Rico Department of Treasury
FY26 Monthly Budget vs. Actual Results for Special Revenue Fund
By Agency ¹
For the month of: May-26

(figures in \$000s)

	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Secondary Component Units						
11 Puerto Rico Traffic Safety Commission	\$ 160	\$ 16	\$ 175	\$ 135	\$ 40	23%
22 Office of The Commissioner of Insurance	994	-	994	1,260	(265)	-27%
75 Office of the Financial Institutions Commissioner	1,256	-	1,256	851	405	32%
82 Institute of Puerto Rican Culture	113	13	126	168	(42)	-33%
105 Industrial Commission	1,946	-	1,946	1,594	352	18%
109 Puerto Rico School of Plastic Arts	203	-	203	65	138	68%
121 Government Board of the 911 Service	1,883	512	2,395	2,145	250	10%
138 Institutional Trust of the National Guard of Puerto Rico	689	-	689	729	(39)	-6%
161 Puerto Rico Infrastructure Financing Authority	112	-	112	40	72	64%
165 Land Authority of Puerto Rico	1,016	20	1,037	647	390	38%
167 Integral Development of the "Península de Cantera"	21	14	36	19	17	47%
177 Land Administration of Puerto Rico	832	384	1,216	639	578	47%
186 Culebra Conservation and Development Authority	27	31	57	53	4	7%
189 Institute of Forensic Science	44	-	44	-	44	100%
191 Musical Arts Corporation	168	209	377	(15)	392	104%
192 Fine Arts Center Corporation	231	17	247	367	(120)	-48%
195 Economic Development Bank of PR	1,250	-	1,250	709	541	43%
196 Puerto Rico Public Broadcasting Corporation	12	446	457	269	188	41%
198 Agricultural Insurance Corporation	285	4	288	213	75	26%
215 Puerto Rico Conservatory of Music Corporation	380	-	380	387	(7)	-2%
236 Innovation Fund for Agricultural Development of Puerto Rico	1,159	0	1,159	1,042	117	10%
265 Roosevelt Roads	160	-	160	282	(122)	-76%
271 Puerto Rico Technology and Innovation Services	825	-	825	-	825	100%
286 Authority of the Port of Ponce	185	-	185	-	185	100%
288 University of Puerto Rico Comprehensive Cancer Center	4,912	-	4,912	7,336	(2,425)	-49%
293 Center for Diabetes Research, Education, and Medical Services	24	-	24	28	(4)	-16%
298 Public Service Regulatory Board	2,675	-	2,675	1,526	1,149	43%
310 Municipal Finance Corporation	33,722	-	33,722	-	33,722	100%
311 Puerto Rico Gaming Commission	37,470	3,033	40,504	46,926	(6,423)	-16%
312 Retirement Board of the Government of Puerto Rico	283	-	283	-	283	100%
329 Office of Socioeconomic Development	-	-	-	-	-	
Total - Secondary Component Units	\$ 93,036	\$ 4,698	\$ 97,735	\$ 67,414	\$ 30,320	31%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
OMB and Hacienda Custodies						
25 Custody of the Department of the Treasury	55,447	(2,033)	53,414	77,763	(24,349)	-46%
Total - OMB and Hacienda Custodies	\$ 55,447	\$ (2,033)	\$ 53,414	\$ 77,763	\$ (24,349)	-46%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Out of Scope Entities						
10 The General Court of Justice	1,547.92	-	1,547.92	3,067.71	(1,519.79)	-98%
106 Public Housing Administration	1,383.17	-	1,383.17	1,729.73	(346.56)	-25%
Total - Out of Scope Entities	\$ 2,931	\$ -	\$ 2,931	\$ 4,797	\$ (1,866)	-64%
	Certified Budget	Adjustments & Revisions	Revised Budget	Monthly Actual Expenses	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %
Recap						
Entities Operating in PRIFAS 7.5	\$ 138,359	\$ 15,811	\$ 154,170	\$ 113,406	\$ 40,764	26%
Core Component Units	162,628	18,402	181,030	131,104	49,925	28%
Secondary Component Units	93,036	4,698	97,735	67,414	30,320	31%
OMB and Hacienda Custodies	55,447	(2,033)	53,414	77,763	(24,349)	-46%
Out of Scope Entities	2,931	-	2,931	4,797	(1,866)	-64%
Total	\$ 452,401	\$ 36,879	\$ 489,280	\$ 394,485	\$ 94,795	19%

Notes:

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

Puerto Rico Department of Treasury

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

By Agency¹

For the month of: May-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions ²	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Entities Operating in PRIFAS 7.5					
16 Office of Management and Budget	3,360	-	3,360	83	3,277
23 Puerto Rico Department of State	1,168	(1,110)	58	-	58
24 Puerto Rico Department of Treasury	-	4,930	4,930	2,792	2,138
31 General Services Administration	1,000	1,500	2,500	987	1,513
38 Puerto Rico Department of Justice	369	2,776	3,145	68	3,077
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	94,000	104,000	-	104,000
50 Department of Natural and Environmental Resources	1,500	-	1,500	-	1,500
60 Office of the Citizen's Ombudsman	220	-	220	209	11
69 Puerto Rico Department of Consumer Affairs	200	(82)	118	4	114
71 Department of Health	38,900	1,900	40,800	26,600	14,200
78 Department of Housing	-	201	201	-	201
95 Mental Health and Drug Addiction Services Administration	140	-	140	-	140
143 Office of Protection and Defense for People with Disabilities	27	-	27	-	27
221 Medical Emergency Corps Bureau	4,553	-	4,553	-	4,553
Total - Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 104,116	\$ 178,353	\$ 35,742	\$ 142,610

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Core Component Units					
162 Public Building Authority	-	6,812	6,812	-	6,812
168 Puerto Rico Ports Authority	-	69,858	69,858	-	69,858
180 Tourism Company	-	-	-	3	(3)
188 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000	-	6,000	174	5,826
235 Puerto Rico Housing Finance Corporation	-	-	-	12	(12)
Total - Core Component Units	\$ 6,000	\$ 76,670	\$ 82,670	\$ 189	\$ 82,481

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Secondary Component Units					
121 Government Board of the 911 Service	-	3,126	3,126	120	3,006
189 Institute of Forensic Science	810	(770)	41	-	41
192 Fine Arts Center Corporation	-	650	650	-	650
271 Puerto Rico Technology and Innovation Services	10,200	-	10,200	297	9,903
288 University of Puerto Rico Comprehensive Cancer Center	5,071	-	5,071	967	4,104
293 Center for Diabetes Research, Education, and Medical Services	334	675	1,009	92	917
312 Retirement Board of the Government of Puerto Rico	100	-	100	-	100
Total - Secondary Component Units	\$ 16,515	\$ 3,682	\$ 20,197	\$ 1,476	\$ 18,721

Puerto Rico Department of Treasury

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

By Agency ¹

For the month of: May-26

(figures in \$000s)

	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
OMB and Hacienda Custodies					
17 Custody of the Office of Management and Budget	\$ 43,006	\$ (23,551)	\$ 19,455	\$ -	\$ 19,455
25 Custody of the Department of the Treasury	250	-	250	250	-
Total - OMB and Hacienda Custodies	\$ 43,256	\$ (23,551)	\$ 19,705	\$ 250	\$ 19,455
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Out of Scope Entities					
10 The General Court of Justice	9,226	-	9,226	9,226	-
100 Legislative Assembly of the Commonwealth	8,115	-	8,115	7,709	406
Total - Out of Scope Entities	\$ 17,341	\$ -	\$ 17,341	\$ 16,935	\$ 406
	CapEx Certified Budget	Adjustments & Revisions	CapEx Revised Budget	CapEx Actuals YTD	CapEx Balance \$
Recap					
Entities Operating in PRIFAS 7.5	\$ 74,237	\$ 104,116	\$ 178,353	\$ 35,742	\$ 142,610
Core Component Units	6,000	76,670	82,670	189	82,481
Secondary Component Units	16,515	3,682	20,197	1,476	18,721
OMB and Hacienda Custodies	43,256	(23,551)	19,705	250	19,455
Out of Scope Entities	17,341	-	17,341	16,935	406
Total	\$ 157,349	\$ 160,917	\$ 318,266	\$ 54,592	\$ 263,673

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: May-26

(figures in \$000s)

	GF+SRF Budget	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	YTD Totals	Remaining Balance \$	Balance %
Core Component Units															
70 State Insurance Fund Corporation	\$ 589,032	\$ 8,593	\$ 8,569	\$ 127,256	\$ 40,442	\$ 25,039	\$ 35,231	\$ 33,006	\$ 35,278	\$ 34,264	\$ 38,055	\$ 33,977	\$ 419,709	\$ 169,323	29%
79 Automobile Accident Compensation Administration	97,897	5,675	5,432	4,759	8,999	6,128	6,607	4,771	7,008	5,159	5,571	9,412	69,520	28,376	29%
90 Administration of Medical Services of Puerto Rico	248,673	17,761	18,550	18,633	21,587	17,803	22,301	21,363	16,976	19,294	19,966	19,703	213,937	34,586	14%
119 Department of Economic Development and Commerce	140,934	3,123	5,158	6,702	5,624	4,970	6,350	3,532	5,358	4,991	5,138	4,463	55,410	85,523	61%
162 Public Buildings Authority	162,926	8,471	11,552	10,185	10,199	16,775	11,637	10,692	11,344	11,777	10,397	16,400	129,431	33,495	21%
168 Ports Authority	154,123	4,162	5,055	4,546	11,384	11,531	5,584	6,345	5,354	6,241	5,420	5,060	70,680	83,443	54%
180 Tourism Company	205,211	474	472	465	58,008	465	514	4,250	468	44,974	22,446	13,366	145,901	59,310	29%
187 Health Insurance Administration of Puerto Rico	1,126,073	77,661	190,137	42,612	90,637	78,870	123,870	59,724	72,170	90,977	102,297	43,812	972,768	153,305	14%
188 Corp. of the Cardiovascular Center of Puerto Rico & Caribbean	99,474	7,493	8,215	8,086	8,373	7,307	7,592	7,756	7,801	6,681	6,115	5,994	81,414	18,060	18%
235 Housing Financing Authority	106,323	824	874	2,397	1,323	1,535	1,384	1,876	1,422	1,430	1,443	1,751	16,260	90,063	85%
277 Administration for the Development of Agricultural Enterprises	160,308	920	921	20,040	10,799	929	1,041	980	921	62,928	3,480	50,416	153,375	6,933	4%
285 Integrated Transport Authority	124,493	9,459	9,524	8,763	9,894	11,198	8,458	10,721	10,179	7,536	10,776	9,076	105,584	18,909	15%
295 Financial Advisory Authority and Fiscal Agency of Puerto Rico	50,035	1,533	1,157	1,183	1,615	1,169	3,451	1,753	2,051	1,816	2,504	4,432	22,666	27,369	55%
303 District Authority of the Convention Center	98,562	4,864	10,078	29,071	12,353	4,529	6,104	6,440	4,546	5,867	3,975	6,457	94,285	4,777	4%
Total - Core Component Units	\$ 3,364,263	\$ 151,013	\$ 275,695	\$ 284,700	\$ 291,238	\$ 188,248	\$ 240,124	\$ 173,209	\$ 180,875	\$ 303,937	\$ 237,581	\$ 224,320	\$ 2,550,940	\$ 813,323	24%
Secondary Component Units															
11 Puerto Rico Traffic Safety Commission	\$ 2,104	\$ 121	\$ 140	\$ 138	\$ 133	\$ 140	\$ 133	\$ 147	\$ 140	\$ 164	\$ 190	\$ 135	\$ 1,583	\$ 522	25%
22 Office of The Commissioner of Insurance	11,933	497	653	687	611	799	606	773	667	849	735	1,260	8,136	3,797	32%
29 Puerto Rico Federal Affairs Administration	3,233	233	243	230	241	234	90	238	233	236	212	233	2,421	812	25%
75 Office of the Financial Institutions Commissioner	15,069	663	877	777	790	773	770	790	753	761	773	851	8,577	6,492	43%
82 Institute of Puerto Rican Culture	21,509	720	931	1,001	2,117	937	1,414	978	1,308	1,006	1,055	981	12,448	9,060	42%
105 Industrial Commission	23,356	1,247	1,756	1,507	1,651	1,704	1,425	1,673	1,800	1,396	1,655	1,594	17,407	5,949	25%
109 Puerto Rico School of Plastic Arts	6,017	233	482	356	425	398	518	340	383	448	388	290	4,262	1,755	29%
121 Government Board of the 911 Service	28,743	572	915	824	1,952	824	854	1,002	782	737	1,603	2,145	12,209	16,533	58%
138 Institutional Trust of the National Guard of Puerto Rico	8,270	281	258	463	243	464	600	495	491	477	430	729	4,927	3,343	40%
161 Puerto Rico Infrastructure Financing Authority	3,846	198	219	234	237	285	262	229	250	215	311	224	2,653	1,194	31%
165 Land Authority of Puerto Rico	12,439	670	785	724	825	776	702	667	709	695	658	647	7,857	4,582	37%
167 Integral Development of the "Península de Cantera"	1,031	38	46	37	49	58	47	55	64	53	102	57	606	425	41%
177 Land Administration of Puerto Rico	14,597	396	478	605	611	602	667	664	605	541	902	639	6,710	7,887	54%
186 Culebra Conservation and Development Authority	949	58	89	41	84	89	62	82	80	65	58	66	775	174	18%
189 Institute of Forensic Science	28,809	1,633	1,692	1,803	1,832	2,319	2,090	1,881	1,836	3,137	2,856	2,322	23,401	5,407	19%
191 Musical Arts Corporation	15,092	789	740	945	959	981	971	790	1,098	791	1,019	948	10,030	5,062	34%
192 Fine Arts Center Corporation	7,770	434	466	538	542	539	460	637	516	531	531	634	5,828	1,942	25%
195 Economic Development Bank of PR	14,999	565	715	651	847	827	852	801	686	782	741	709	8,175	6,824	45%
196 Puerto Rico Public Broadcasting Corporation	8,553	693	669	685	761	815	772	590	1,011	935	618	613	8,162	390	5%
198 Agricultural Insurance Corporation	3,460	411	300	708	159	160	215	150	166	226	159	213	2,866	594	17%
215 Puerto Rico Conservatory of Music Corporation	13,580	710	923	1,128	1,005	1,017	923	857	941	983	1,569	1,207	11,265	2,315	17%
236 Innovation Fund for Agricultural Development of Puerto Rico	13,912	179	143	451	412	520	1,346	688	346	403	368	1,042	5,901	8,011	58%
238 Ponce Authority (Authority Of The Port Of The Americas)	1,101	76	76	67	68	66	92	70	76	63	63	73	788	313	28%
264 Corporation for the "Caño Martín Peña" Enlace Project	4,329	126	143	180	217	448	323	202	218	221	230	331	2,638	1,691	39%
265 Roosevelt Roads	3,068	96	83	10	233	63	270	260	276	180	395	420	2,286	782	25%
271 Puerto Rico Technology and Innovation Services	117,177	333	5,287	799	4,855	12,662	523	23,885	17,925	1,586	728	1,201	69,784	47,393	40%
276 Puerto Rico Public Private Partnership Authority	28,590	246	293	353	379	294	1,288	1,698	431	2,593	1,201	2,156	10,913	17,657	62%
286 Authority of the Port of Ponce	2,906	242	534	448	425	405	500	306	529	408	314	42	4,155	(1,249)	-43%
288 University of Puerto Rico Comprehensive Cancer Center	96,756	2,231	4,311	8,804	8,942	5,881	5,933	7,432	6,606	7,229	11,351	9,533	78,253	18,503	19%
293 Center for Diabetes Research, Education, and Medical Services	2,206	90	96	87	112	95	80	85	89	115	70	111	1,030	1,176	53%
298 Public Service Regulatory Board	39,721	1,248	1,709	2,056	2,531	1,981	2,095	3,279	1,915	1,776	2,583	2,187	23,360	16,361	41%
310 Municipal Finance Corporation	404,665	18,577	18,512	19,581	18,671	94	36,983	18,695	21,148	19,070	19,294	-	190,625	214,040	53%
311 Puerto Rico Gaming Commission	488,234	2,927	57,515	27,152	39,544	16,953	35,116	34,875	34,123	48,451	27,050	47,068	370,774	117,460	24%
312 Retirement Board of the Government of Puerto Rico	132,174	2,870	4,617	2,959	7,404	4,270	6,911	3,575	3,205	8,591	3,391	3,689	51,480	80,694	61%
329 Office of Socioeconomic Development	5,747	194	166	166	163	164	213	1,660	160	530	377	432	4,225	1,522	26%
Total - Secondary Component Units	\$ 1,585,943	\$ 40,595	\$ 106,862	\$ 77,183	\$ 100,030	\$ 58,638	\$ 106,104	\$ 110,551	\$ 101,565	\$ 106,243	\$ 83,981	\$ 84,779	\$ 976,531	\$ 609,412	38%
Core Component Units	\$ 3,364,263	\$ 151,013	\$ 275,695	\$ 284,700	\$ 291,238	\$ 188,248	\$ 240,124	\$ 173,209	\$ 180,875	\$ 303,937	\$ 237,581	\$ 224,320	\$ 2,550,940	\$ 813,323	24%
Secondary Component Units	1,585,943	40,595	106,862	77,183	100,030	58,638	106,104	110,551	101,565	106,243	83,981	84,779	976,531	609,412	38%
Combined Component Units Monthly Actuals	\$ 4,950,205	\$ 191,607	\$ 382,557	\$ 361,882	\$ 391,268	\$ 246,887	\$ 346,228	\$ 283,761	\$ 282,440	\$ 410,180	\$ 321,561	\$ 309,100	\$ 3,527,471	\$ 1,422,734	29%

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	Q4	Q4	Q4	FY26
		1	2	3	4	5	6	7	8	9	10	11	12	
		7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026	4/30/2026	5/31/2026	6/30/2026	YTD Totals
11	Puerto Rico Traffic and Safety Commission	\$ -	\$ 45	\$ -	\$ -	\$ 44	\$ 23		\$ 24	\$ 44	\$ 22	\$ 23	\$ -	\$ 225
22	Office of The Commissioner of Insurance	-	-	-	206	100	102	107	114	102	102	203	-	1,036
70	State Insurance Fund Corporation	8,763	8,662	8,736	8,616	8,677	9,093	8,714	8,715	8,725	-	11,439	-	90,140
75	OCIF	202	195	195	199	197	209	198	199	199	-	-	-	1,793
79	Automobile Accidents Compensation Administration	-	1,043	1,077	1,042	1,042	2,081	1,122	-	1,051	-	2,081	-	10,538
82	Institute of Puerto Rican Culture	3,465	-	-	-	-	-	-	-	-	-	-	-	3,465
90	Medical Services Administration of Puerto Rico	1,942	1,834	2,186	2,038	1,806	2,155	1,992	2,218	2,038	2,039	1,876	-	22,124
105	Industrial Commission	411	425		416	411	411	446	409	395	404	395	-	4,123
109	School of Plastic Arts	36	36	36	36	36	36	36	36	36	36	36	-	396
119	Department of Economic Development and Commerce	-	323	595	322	870	599	900	598	919	934	1,206	-	7,266
121	Government Board of the 911 Service		23		47	23	23		24	47	-	-	-	187
138	Institutional Trust of the National Guard of Puerto Rico	3	3	4	3	4	4	4	3	5	4	3	-	40
161	Puerto Rico Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Public Building Authority	-	-	-	-	6,285	2,019	4,144	-	2,095	3,937	2,103	-	20,583
165	Land Authority of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Industrial Development Company	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Puerto Rico Ports Authority	2,103	2,055	2,028	2,033	2,019	2,337	2,023	2,015	2,017	2,021	2,021	-	22,672
177	Land Administration of Puerto Rico	-	206	201	201	-	400	215	200	-	400	198	-	2,020
180	Tourism Company of Puerto Rico	-	-	-	-	-	-	-	-	-	4,756	-	-	4,756
187	Health Insurance Administration of Puerto Rico	38	38	38	38	38	38	38	38	38	38	38	-	418
186	Culebra Conservation and Development Authority	2	-	-	-	-	-	-	-	-	-	-	-	2
188	Cardiovascular Center Corporation of PR and the Caribbean	162	163	162	159	163	173	167	162	167	162	162	-	1,803
191	Musical Arts Corporation	37	29	44	36	62	37	37	37	36	37	36	-	428
192	Fine Arts Center Corporation	50	50	50	50	50	50	50	49	50	50	50	-	549
195	Economic Development Bank of PR	154	156	154	151	152	152	157	149	149	148	148	-	1,670
198	Agricultural Insurance Corporation	15	15	15	15	15	15	15	15	15	18	16	-	169
215	Puerto Rico Conservatory of Music Corporation	42	40	40	40	40	42	42	42	40	40	38	-	446
235	Puerto Rico Housing Finance Authority	-	-	57	14	14	-	28	14	14	-	-	-	141
236	Innovation Fund for Agricultural Development of Puerto Rico	-	7	15	7	7	10	9	9	9	10	-	-	83
277	Agricultural Enterprises Development Administration	-	-	3,066	-	-	-	-	-	-	7,488	-	-	10,554
285	Puerto Rico Integrated Transit Authority	1,145	1,145	1,145	1,145	1,146	1,146	1,145	1,145	1,145	1,145	1,145	-	12,597
295	Fiscal Agency & Financial Advisory Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
298	Public Service Regulatory Board	5,299											-	5,299
311	Puerto Rico Gaming Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
312	Government Employees and Judiciary Retirement System	813	775	773	770	843	766	764	763	761	760	759	-	8,547
		\$ 24,682	\$ 17,268	\$ 20,617	\$ 17,582	\$ 24,044	\$ 21,921	\$ 22,354	\$ 16,978	\$ 20,096	\$ 24,550	\$ 23,976	\$ -	\$ 234,069