

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## ***Requirement 2 (A)***

*FY2026 Recorded General Fund Expenditures per the Puerto Rico Integrated Financial Accounting System 'PRIFAS'*

*Figures from period 1 through 6: July through December 2025*

*Data extracted on January 21, 2026*

## **Disclaimers**

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## **Additional Disclaimers**

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

- Budget vs Recorded Expenditures as of the date of the report pertains to Central Government instrumentalities as to the General Fund appropriations approved for FY2026.
- Budget vs Recorded Expenditures figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.
- Information obtained from PRIFAS 7.5 reflects actual accounting on system as of the date of the reports period 1 through 6: July through December 2025
- Recorded Expenditures figures are not considered final FY26 expenditures.
- 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 PRIFAS 7.5 Central Government System. Notwithstanding, encumbrances from 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, are not reflected in PRIFAS 7.5, and consequently are not presented in this budget to recorded expenditures report.
- Entities classified as Cash Transfers operate outside of PRIFAS 7.5, and the recorded figures reflect transfers made to the agency rather than actual expenditures.
- Figures from period 1 through 5: July through November 2025
- It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure and certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to provide accurate and complete information.
- A variety of periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to clarify the distinct scope and nature of the Budget vs. Recorded Expenditures reports provided for Central Government agencies and their operations within the General Fund. Other reports may address a broader scope beyond the General Fund and Central Government agencies, such as the FY Budget vs. Cash Outlays for Central Government, additional component units, and Non-Central Government instrumentalities. These may also incorporate other resources outside the General Fund, including Federal Funds, Special Revenue Funds, Instrumentalities' Income, entity transfers, and other sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Actual encumbrances might not include the entire value of the obligations, as some contracts are recorded as encumbrances over the duration of the agreement.
- 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 enclosed information may lack certain entries and charges as of the report date due to timing differences.
- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- Expense related error journals will be considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly.

**Recorded General Fund Expenditures Summary**  
as of January 21, 2026

	FY26 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS <sup>1</sup>	AMENDED	ENCUMBRANCES	EXPENSES	BALANCE
PRIFAS						
Joint Resolution - Code 111	\$ 10,046,193,000	\$ -	\$ 10,046,193,000	\$ 151,251,085	\$ 3,878,380,732	\$ 6,016,561,183
Special Appropriations - Code 141	3,049,122,000	-	3,049,122,000	17,307,144	978,073,629	2,053,741,228
General Fund	<u>\$ 13,095,315,000</u>	<u>\$ -</u>	<u>\$ 13,095,315,000</u>	<u>\$ 168,558,229</u>	<u>\$ 4,856,454,361</u>	<u>\$ 8,070,302,410</u>

(1) Adjustments include all budgetary reprogrammings as approved by the Financial Oversight and Management Board including interagency transfers, budget increases, and expense concept reclassifications.

**PRIFAS 7.5 - Budgetary Transfers in PRIFAS**

Figures from period 1 through 6: July through December 2025

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on January 21, 2026		
		10,046,193,000	3,049,122,000	13,095,315,000	-	-	-	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
1	PR Senate	33,260,000	4,115,000	37,375,000	-	-	-	33,260,000	4,115,000	37,375,000
2	PR House	43,328,000	10,000	43,338,000	262,502	-	262,502	43,590,502	10,000	43,600,502
8	Office of the Comptroller	56,309,000	-	56,309,000	98,582	-	98,582	56,407,582	-	56,407,582
10	The General Court of Justice	401,931,000	9,726,000	411,657,000	3,300,190	-	3,300,190	405,231,190	9,726,000	414,957,190
15	Office of the Governor	19,790,000	-	19,790,000	-	-	-	19,790,000	-	19,790,000
16	Office of Management and Budget	23,036,000	3,360,000	26,396,000	1,408,027	6,615,712	8,023,739	24,444,027	9,975,712	34,419,739
17	Custody of the Office of Management and Budget	155,641,000	628,600,001	784,241,001	(98,658,728)	(369,629,246)	(468,287,974)	56,982,272	258,970,755	315,953,027
18	PR Planning Board	22,162,000	-	22,162,000	(919,000)	-	(919,000)	21,243,000	-	21,243,000
21	Emergency and Disaster Management Bureau	8,198,000	-	8,198,000	-	-	-	8,198,000	-	8,198,000
23	Puerto Rico Department of State	11,875,000	5,082,000	16,957,000	(240,800)	(1,109,600)	(1,350,400)	11,634,200	3,972,400	15,606,600
24	Puerto Rico Department of Treasury	215,402,000	-	215,402,000	(123,000)	2,838,000	2,715,000	215,279,000	2,838,000	218,117,000
25	Custody of the Department of the Treasury	1,132,174,000	1,472,905,000	2,605,079,000	24,688,108	32,616,019	57,304,127	1,156,862,108	1,505,521,019	2,662,383,127
28	State Elections Commission	32,369,000	-	32,369,000	(33,000)	-	(33,000)	32,336,000	-	32,336,000
29	Puerto Rico Federal Affairs Administration	3,222,000	-	3,222,000	10,980	-	10,980	3,232,980	-	3,232,980
30	Human Resources Management & Transformation	10,309,000	35,000	10,344,000	5,558,148	-	5,558,148	15,867,148	35,000	15,902,148
31	General Services Administration	24,708,000	-	24,708,000	76,129	1,500,000	1,576,129	24,784,129	1,500,000	26,284,129
34	Commission of Investigation, Processing and Appeals	526,000	-	526,000	-	-	-	526,000	-	526,000
37	Civil Rights Commission	856,000	-	856,000	-	-	-	856,000	-	856,000
38	Puerto Rico Department of Justice	159,850,000	66,000	159,916,000	(115,000)	1,912,037	1,797,037	159,735,000	1,978,037	161,713,037
40	Puerto Rico Police Bureau	860,938,000	-	860,938,000	(53,615,571)	3,161,000	(50,454,571)	807,322,429	3,161,000	810,483,429
41	Special Investigations Bureau	6,061,000	-	6,061,000	-	-	-	6,061,000	-	6,061,000
42	Puerto Rico Fire Department Bureau	87,129,000	-	87,129,000	-	-	-	87,129,000	-	87,129,000
43	Puerto Rico National Guard	20,916,000	-	20,916,000	(22,000)	-	(22,000)	20,894,000	-	20,894,000
45	Department of Public Safety	270,329,000	6,200,000	276,529,000	368,741	-	368,741	270,697,741	6,200,000	276,897,741
49	Department of Transportation and Public Works	57,492,000	10,000,000	67,492,000	251,242	-	251,242	57,743,242	10,000,000	67,743,242
50	Department of Natural and Environmental Resources	115,392,000	7,077,000	122,469,000	190,459	12,388,000	12,578,459	115,582,459	19,465,000	135,047,459
55	Puerto Rico Department of Agriculture	25,954,000	12,957,000	38,911,000	(666,059)	-	(666,059)	25,287,941	12,957,000	38,244,941
60	Office of the Citizen's Ombudsman	3,786,000	220,000	4,006,000	13,448	-	13,448	3,799,448	220,000	4,019,448
62	Cooperative Development Commission of Puerto Rico	3,002,000	-	3,002,000	-	-	-	3,002,000	-	3,002,000
67	Puerto Rico Department of Labor and Human Resources	44,813,000	-	44,813,000	(60,600)	-	(60,600)	44,752,400	-	44,752,400
68	Puerto Rico Labor Relations Board	1,071,000	-	1,071,000	-	-	-	1,071,000	-	1,071,000
69	Puerto Rico Department of Consumer Affairs	14,317,000	200,000	14,517,000	31,501	-	31,501	14,348,501	200,000	14,548,501
71	Department of Health	399,508,000	127,881,000	527,389,000	5,163,376	18,351,000	23,514,376	404,671,376	146,232,000	550,903,376
78	Department of Housing	27,177,000	-	27,177,000	-	-	-	27,177,000	-	27,177,000
81	Department of Education	3,044,384,000	-	3,044,384,000	19,478,618	-	19,478,618	3,063,862,618	-	3,063,862,618
82	Institute of Puerto Rican Culture	16,021,000	3,577,000	19,598,000	79,606	-	79,606	16,100,606	3,577,000	19,677,606
87	Department of Recreation and Sports	36,313,000	1,031,000	37,344,000	71,518	-	71,518	36,384,518	1,031,000	37,415,518
90	Medical Services Administration of Puerto Rico	99,089,000	-	99,089,000	4,042,423	-	4,042,423	103,131,423	-	103,131,423
95	Mental Health and Drug Addiction Services Administration	135,536,000	15,436,000	150,972,000	(306,000)	-	(306,000)	135,230,000	15,436,000	150,666,000
96	Office of the Women's Advocate	9,745,000	-	9,745,000	(4,373,000)	-	(4,373,000)	5,372,000	-	5,372,000
100	Legislative Assembly of the Commonwealth	1,343,000	19,000,000	20,343,000	(1,343,000)	(19,000,000)	(20,343,000)	-	-	-
106	Public Housing Administration	3,309,000	2,555,000	5,864,000	-	-	-	3,309,000	2,555,000	5,864,000
109	Puerto Rico School of Plastic Arts	2,907,000	-	2,907,000	676,170	-	676,170	3,583,170	-	3,583,170
119	Department of Economic Development & Commerce	22,186,000	-	22,186,000	(677,000)	-	(677,000)	21,509,000	-	21,509,000
120	Veteran's Advocate Office of Puerto Rico	4,455,000	-	4,455,000	-	-	-	4,455,000	-	4,455,000
122	Secretariat of the Department of the Family	49,541,000	2,021,000	51,562,000	211,122	-	211,122	49,752,122	2,021,000	51,773,122
123	Family and Children Administration	236,201,000	-	236,201,000	980,352	8,580,000	9,560,352	237,181,352	8,580,000	245,761,352
124	Child Support Administration (ASUME)	13,133,000	4,704,000	17,837,000	164,310	(2,375,000)	(2,210,690)	13,297,310	2,329,000	15,626,310
126	Vocational Rehabilitation Administration	28,820,000	-	28,820,000	407,592	-	407,592	29,227,592	-	29,227,592
127	Administration for Socioeconomic Development of the Family	105,541,000	-	105,541,000	(53,000)	-	(53,000)	105,488,000	-	105,488,000
137	Department of Correction and Rehabilitation	428,176,000	11,946,000	440,122,000	64,506,577	-	64,506,577	492,682,577	11,946,000	504,628,577

**PRIFAS 7.5 - Budgetary Transfers in PRIFAS**

Figures from period 1 through 6: July through December 2025

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on January 21, 2026		
		10,046,193,000	3,049,122,000	13,095,315,000	-	-	-	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
139	Parole Board	3,419,000	-	3,419,000	(43,000)	-	(43,000)	3,376,000	-	3,376,000
143	Ofic Protec y Defensa Pers Imp	1,237,000	27,000	1,264,000	-	-	-	1,237,000	27,000	1,264,000
152	Elderly and Retired People Advocate Office	3,809,000	-	3,809,000	14,652	-	14,652	3,823,652	-	3,823,652
153	Office for People with Disabilities	4,057,000	-	4,057,000	-	-	-	4,057,000	-	4,057,000
155	State Historic Preservation Office of Puerto Rico	3,363,000	-	3,363,000	10,527	550,000	560,527	3,373,527	550,000	3,923,527
161	Puerto Rico Infrastructure Financing Authority	2,405,000	-	2,405,000	14,225	81,250	95,475	2,419,225	81,250	2,500,475
162	Public Building Authority	5,047,000	-	5,047,000	-	-	-	5,047,000	-	5,047,000
167	Integral Development of the "Península de Cantera"	602,000	-	602,000	-	-	-	602,000	-	602,000
176	University of Puerto Rico	-	560,898,000	560,898,000	-	(25,113,250)	(25,113,250)	-	535,784,750	535,784,750
186	Culebra Conservation and Development Authority	264,000	-	264,000	-	-	-	264,000	-	264,000
187	Puerto Rico Health Insurance Administration	834,514,000	-	834,514,000	-	-	-	834,514,000	-	834,514,000
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	6,000,000	6,000,000	-	-	-	-	6,000,000	6,000,000
189	Forensic Science Bureau	23,729,000	810,000	24,539,000	185,148	700,000	885,148	23,914,148	1,510,000	25,424,148
191	Musical Arts Corporation	8,506,000	-	8,506,000	67,167	-	67,167	8,573,167	-	8,573,167
192	Fine Arts Center Corporation	4,262,000	-	4,262,000	(110,000)	-	(110,000)	4,152,000	-	4,152,000
193	Office of Government Ethics	10,149,000	-	10,149,000	(1,846)	-	(1,846)	10,147,154	-	10,147,154
196	Puerto Rico Public Broadcasting Corporation	-	-	-	3,063,302	-	3,063,302	3,063,302	-	3,063,302
200	Special Independent Prosecutor's Panel	3,588,000	-	3,588,000	-	-	-	3,588,000	-	3,588,000
208	Contributions to the Municipalities	-	66,839,999	66,839,999	9,000,000	273,685,226	282,685,226	9,000,000	340,525,225	349,525,225
215	Puerto Rico Conservatory of Music Corporation	8,215,000	721,000	8,936,000	78,880	-	78,880	8,293,880	721,000	9,014,880
220	Correctional Health	55,039,000	-	55,039,000	-	-	-	55,039,000	-	55,039,000
221	Medical Emergency Corps Bureau	30,037,000	-	30,037,000	2,714,490	-	2,714,490	32,751,490	-	32,751,490
222	Legislative Services	1,667,000	9,025,000	10,692,000	(40,000)	(1,000,000)	(1,040,000)	1,627,000	8,025,000	9,652,000
223	Capitol Building Legislature	18,362,000	4,000,000	22,362,000	143,422	-	143,422	18,505,422	4,000,000	22,505,422
224	Joint Comision Controllers Office	-	-	-	174,000	-	174,000	174,000	-	174,000
226	Special comision Legislative Funds	-	-	-	1,343,000	20,000,000	21,343,000	1,343,000	20,000,000	21,343,000
231	Office for the Patient's Advocate	2,089,000	-	2,089,000	15,318	-	15,318	2,104,318	-	2,104,318
235	Puerto Rico Housing Finance Corporation	8,326,000	-	8,326,000	-	-	-	8,326,000	-	8,326,000
238	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	1,101,000	-	-	-	1,101,000	-	1,101,000
241	Administration for Integral Development of Childhood	14,060,000	-	14,060,000	-	15,000,000	15,000,000	14,060,000	15,000,000	29,060,000
264	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	3,608,000	721,269	-	721,269	4,329,269	-	4,329,269
265	Roosevelt Roads Authority	1,139,000	-	1,139,000	8,553	-	8,553	1,147,553	-	1,147,553
268	Puerto Rico Institute of Statistics	2,900,000	-	2,900,000	-	-	-	2,900,000	-	2,900,000
271	Puerto Rico Technology and Innovation Services	93,223,000	10,200,000	103,423,000	-	-	-	93,223,000	10,200,000	103,423,000
272	Office of the Inspector General	19,556,000	-	19,556,000	779,000	-	779,000	20,335,000	-	20,335,000
276	Puerto Rico Public Private Partnership Authority	28,653,000	-	28,653,000	(63,000)	-	(63,000)	28,590,000	-	28,590,000
277	Agricultural Enterprises Development Administration	37,140,000	36,392,000	73,532,000	(300,922)	-	(300,922)	36,839,078	36,392,000	73,231,078
279	Public Service Appeals Commission	2,819,000	-	2,819,000	22,369	-	22,369	2,841,369	-	2,841,369
281	Office of the Election Comptroller	2,923,000	-	2,923,000	687,062	-	687,062	3,610,062	-	3,610,062
285	Puerto Rico Integrated Transit Authority	83,927,000	-	83,927,000	387,541	-	387,541	84,314,541	-	84,314,541
286	Authority of the Port of Ponce	691,000	-	691,000	-	-	-	691,000	-	691,000
288	University of Puerto Rico Comprehensive Cancer Center	17,650,000	5,071,000	22,721,000	11,096,784	-	11,096,784	28,746,784	5,071,000	33,817,784
293	Center for Diabetes Research, Education, and Medical Services	904,000	334,000	1,238,000	3,296	675,252	678,548	907,296	1,009,252	1,916,548
295	Fiscal Agency & Financial Advisory Authority	38,625,000	-	38,625,000	(283,000)	1,002,000	719,000	38,342,000	1,002,000	39,344,000
297	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	59,323,000	-	-	-	59,323,000	-	59,323,000
298	Public Service Regulatory Board	8,172,000	-	8,172,000	(550,000)	-	(550,000)	7,622,000	-	7,622,000
303	Convention Center of District Authority	-	-	-	108,800	1,109,600	1,218,400	108,800	1,109,600	1,218,400
311	Puerto Rico Gaming Commission	2,273,000	-	2,273,000	(81,000)	-	(81,000)	2,192,000	-	2,192,000
312	Retirement Board of the Government of Puerto Rico	56,349,000	100,000	56,449,000	-	17,462,000	17,462,000	56,349,000	17,562,000	73,911,000
317	Congressional Budget Office	3,193,000	-	3,193,000	-	-	-	3,193,000	-	3,193,000
329	Office of Socioeconomic Development	5,747,000	-	5,747,000	-	-	-	5,747,000	-	5,747,000

**Period 1 - July**  
**Data extracted on January 21, 2026**

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	45,759,443	667,619,191	9,332,814,366	6.65%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,770,457	30,489,543	8.33%
2	Cash Transfers	PR House	43,590,502	-	3,531,276	40,059,226	8.10%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,584,570	51,823,012	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	26,222,161	379,009,029	6.47%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,554,027	17,987,751	7.85%
16	Full Visibility	Office of Management and Budget	24,444,027	238,588	1,457,617	22,747,822	5.96%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	553,943	948,107	19,740,950	4.46%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	446,894	487,072	7,264,034	5.94%
23	Full Visibility	Puerto Rico Department of State	11,634,200	1,182,564	478,941	9,972,695	4.12%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	9,833,886	205,445,114	4.57%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	1,701,319	1,155,160,789	0.15%
28	Full Visibility	State Elections Commission	32,336,000	149,777	2,958,705	29,227,519	9.15%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	360,905	2,872,075	11.16%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	21,011	736,067	15,110,070	4.64%
31	Full Visibility	General Services Administration	24,784,129	372,014	937,623	23,474,493	3.78%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,618	479,252	7.34%
37	Full Visibility	Civil Rights Commission	856,000	99,286	36,084	720,630	4.22%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	670,074	12,463,368	146,601,559	7.80%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	807,322,429	9,551,926	64,343,254	733,427,249	7.97%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	69,195	409,589	5,582,216	6.76%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	864,686	7,981,278	78,283,037	9.16%
43	Full Visibility	Puerto Rico National Guard	20,894,000	3,629	1,513,596	19,376,775	7.24%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	78,590	22,714,051	247,905,099	8.39%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	220	5,434,023	52,308,999	9.41%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	1,589,470	8,464,049	105,528,940	7.32%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	32,840	2,161,732	23,093,369	8.55%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	229,979	268,383	3,301,087	7.06%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	197,814	2,734,022	6.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	2,211	4,562,521	40,187,668	10.20%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,821	970,202	9.23%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	1,361,541	12,986,960	9.49%
71	Full Visibility - External FS	Department of Health	404,671,376	-	28,776,017	375,895,359	7.11%
78	Full Visibility	Department of Housing	27,177,000	-	2,753,324	24,423,676	10.13%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	187,283,997	2,876,578,621	6.11%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,221,422	14,879,184	7.59%
87	Full Visibility	Department of Recreation and Sports	36,384,518	261,357	4,798,441	31,324,720	13.19%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,424,256	94,707,167	8.17%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	5,762,915	129,467,085	4.26%
96	Full Visibility	Office of the Women's Advocate	5,372,000	882,065	222,289	4,267,646	4.14%
106	Full Visibility	Public Housing Administration	3,309,000	-	236,061	3,072,939	7.13%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	265,231	3,317,939	7.40%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,232,069	19,276,931	10.38%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,603	4,371,704	1.54%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	771,018	8,088,940	40,892,164	16.26%
123	Full Visibility	Family and Children Administration	237,181,352	8,712,556	7,164,542	221,304,254	3.02%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	357,039	911,724	12,028,547	6.86%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	695	1,154,067	28,072,830	3.95%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	988,976	6,113,550	98,385,474	5.80%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	2,819,537	50,489,748	439,373,292	10.25%

**Period 1 - July**

Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	45,759,443	667,619,191	9,332,814,366	6.65%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	6,332	227,860	3,141,808	6.75%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	1,380	28,887	1,206,733	2.34%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	53,222	140,041	3,630,390	3.66%
153	Full Visibility	Office for People with Disabilities	4,057,000	112,774	167,101	3,777,125	4.12%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	1,389	379,162	2,992,976	11.24%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	195,621	2,223,604	8.09%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,636,931	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	553,088	8.13%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,486	242,514	8.14%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,277	764,972,723	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,917,261	21,996,887	8.02%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	37,821	8,535,346	0.44%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	346,974	3,805,026	8.36%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	827,743	9,319,411	8.16%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	9,000,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	682,600	7,611,280	8.23%
220	Cash Transfers	Correctional Health	55,039,000	-	6,820,879	48,218,121	12.39%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	346,283	1,883,965	30,521,242	5.75%
222	Cash Transfers	Legislative Services	1,627,000	-	133,156	1,493,844	8.18%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,495,160	17,010,262	8.08%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	106,833	67,912	1,168,255	5.06%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	159,217	118,846	1,826,256	5.65%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	7,649,513	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,086,781	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	546,170	645,292	12,868,538	4.59%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	293,150	4,036,119	6.77%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	92,544	1,055,009	8.06%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	12,893,623	330,679	79,998,698	0.35%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,653,479	18,681,521	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,323,019	26,266,981	8.13%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,408,724	33,430,354	9.25%
279	Full Visibility	Public Service Appeals Commission	2,841,369	33,357	191,271	2,616,741	6.73%
281	Full Visibility	Office of the Election Comptroller	3,610,062	120,036	204,366	3,285,660	5.66%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	54,636,993	29,677,548	64.80%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	-	691,000	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	27,275,951	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	831,963	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,138,885	35,203,115	8.19%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	-	59,323,000	0.00%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	9,157	774,264	6,838,579	10.16%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	108,800	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	38	185,528	2,006,433	8.46%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,194,064	52,154,936	7.44%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,926,917	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	76,312	446,388	5,224,300	7.77%



**Period 1 - July**

Data extracted on January 21, 2026

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	593,010	223,217,417	2,825,311,572	7.32%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	4,115,000	0.00%
2	Cash Transfers	PR House	10,000	-	813	9,188	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	9,726,000	0.00%
16	Full Visibility	Office of Management and Budget	9,975,712	-	-	9,975,712	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	-	-	3,972,400	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	166,346,439	1,339,174,580	11.05%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	-	1,978,037	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	3,161,000	-	-	3,161,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	86,902	24,546	12,845,552	0.19%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	220,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	2,810,449	143,421,551	1.92%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	290,631	3,286,369	8.13%
87	Full Visibility	Department of Recreation and Sports	1,031,000	-	-	1,031,000	0.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	184,029	15,251,971	1.19%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	183,918	-	1,837,082	0.00%
123	Full Visibility	Family and Children Administration	8,580,000	-	-	8,580,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	2,329,000	-	-	2,329,000	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	11,946,000	0.00%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	-	-	550,000	0.00%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	43,425,119	492,359,631	8.10%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	1,510,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	322,190	6,467,929	333,735,106	1.90%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	58,581	662,419	8.13%
222	Cash Transfers	Legislative Services	8,025,000	-	652,031	7,372,969	8.13%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	20,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	-	-	15,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,200,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	2,956,850	33,435,150	8.13%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	1,009,252	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	17,562,000	0.00%

**Period 1 - July**  
**Data extracted on January 21, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	46,352,453	890,836,608	12,158,125,939	6.80%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,770,457	34,604,543	7.41%
2	Cash Transfers	PR House	43,600,502	-	3,532,089	40,068,413	8.10%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,584,570	51,823,012	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	26,222,161	388,735,029	6.32%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,554,027	17,987,751	7.85%
16	Full Visibility	Office of Management and Budget	34,419,739	238,588	1,457,617	32,723,534	4.23%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	553,943	948,107	19,740,950	4.46%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	446,894	487,072	7,264,034	5.94%
23	Full Visibility	Puerto Rico Department of State	15,606,600	1,182,564	478,941	13,945,095	3.07%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	9,833,886	208,283,114	4.51%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	168,047,758	2,494,335,370	6.31%
28	Full Visibility	State Elections Commission	32,336,000	149,777	2,958,705	29,227,519	9.15%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	360,905	2,872,075	11.16%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	21,011	736,067	15,145,070	4.63%
31	Full Visibility	General Services Administration	26,284,129	372,014	937,623	24,974,493	3.57%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,618	479,252	7.34%
37	Full Visibility	Civil Rights Commission	856,000	99,286	36,084	720,630	4.22%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	670,074	12,463,368	148,579,596	7.71%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	9,551,926	64,343,254	736,588,249	7.94%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	69,195	409,589	5,582,216	6.76%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	864,686	7,981,278	78,283,037	9.16%
43	Full Visibility	Puerto Rico National Guard	20,894,000	3,629	1,513,596	19,376,775	7.24%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	78,590	22,714,051	254,105,099	8.20%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	220	5,434,023	62,308,999	8.02%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	1,589,470	8,464,049	124,993,940	6.27%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	119,742	2,186,278	35,938,921	5.72%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	229,979	268,383	3,521,087	6.68%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	197,814	2,734,022	6.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	2,211	4,562,521	40,187,668	10.20%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,821	970,202	9.23%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	-	1,361,541	13,186,960	9.36%
71	Full Visibility - External FS	Department of Health	550,903,376	-	31,586,466	519,316,910	5.73%
78	Full Visibility	Department of Housing	27,177,000	-	2,753,324	24,423,676	10.13%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	187,283,997	2,876,578,621	6.11%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,512,053	18,165,553	7.68%
87	Full Visibility	Department of Recreation and Sports	37,415,518	261,357	4,798,441	32,355,720	12.82%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,424,256	94,707,167	8.17%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	5,946,945	144,719,055	3.95%
96	Full Visibility	Office of the Women's Advocate	5,372,000	882,065	222,289	4,267,646	4.14%
106	Full Visibility	Public Housing Administration	5,864,000	-	236,061	5,627,939	4.03%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	265,231	3,317,939	7.40%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,232,069	19,276,931	10.38%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,603	4,371,704	1.54%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	954,936	8,088,940	42,729,246	15.62%
123	Full Visibility	Family and Children Administration	245,761,352	8,712,556	7,164,542	229,884,254	2.92%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	357,039	911,724	14,357,547	5.83%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	695	1,154,067	28,072,830	3.95%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	988,976	6,113,550	98,385,474	5.80%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	2,819,537	50,489,748	451,319,292	10.01%

**Period 1 - July**

Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	46,352,453	890,836,608	12,158,125,939	6.80%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	6,332	227,860	3,141,808	6.75%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	1,380	28,887	1,233,733	2.29%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	53,222	140,041	3,630,390	3.66%
153	Full Visibility	Office for People with Disabilities	4,057,000	112,774	167,101	3,777,125	4.12%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	1,389	379,162	3,542,976	9.66%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	195,621	2,304,854	7.82%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,636,931	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	553,088	8.13%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	43,425,119	492,359,631	8.10%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,486	242,514	8.14%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,277	764,972,723	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,917,261	23,506,887	7.54%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	37,821	8,535,346	0.44%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	346,974	3,805,026	8.36%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	827,743	9,319,411	8.16%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	322,190	6,467,929	342,735,106	1.85%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	741,181	8,273,699	8.22%
220	Cash Transfers	Correctional Health	55,039,000	-	6,820,879	48,218,121	12.39%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	346,283	1,883,965	30,521,242	5.75%
222	Cash Transfers	Legislative Services	9,652,000	-	785,187	8,866,813	8.13%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,495,160	21,010,262	6.64%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	106,833	67,912	21,168,255	0.32%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	159,217	118,846	1,826,256	5.65%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	7,649,513	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,086,781	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	546,170	645,292	27,868,538	2.22%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	293,150	4,036,119	6.77%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	92,544	1,055,009	8.06%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	12,893,623	330,679	90,198,698	0.32%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,653,479	18,681,521	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,323,019	26,266,981	8.13%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,365,574	66,865,504	8.69%
279	Full Visibility	Public Service Appeals Commission	2,841,369	33,357	191,271	2,616,741	6.73%
281	Full Visibility	Office of the Election Comptroller	3,610,062	120,036	204,366	3,285,660	5.66%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	54,636,993	29,677,548	64.80%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	-	691,000	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	32,346,951	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	1,841,215	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,138,885	36,205,115	7.98%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	-	59,323,000	0.00%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	9,157	774,264	6,838,579	10.16%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	1,218,400	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	38	185,528	2,006,433	8.46%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,194,064	69,716,936	5.67%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,926,917	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	76,312	446,388	5,224,300	7.77%

**Period 2 - August**

Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	30,460,576	600,431,863	8,701,921,928	5.98%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,751,720	27,737,823	8.27%
2	Cash Transfers	PR House	43,328,000	-	3,516,531	36,542,695	8.12%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,546,018	47,276,994	8.10%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	25,980,677	353,028,352	6.46%
15	Full Visibility	Office of the Governor	19,790,000	1,030,215	1,000,903	15,956,632	5.06%
16	Full Visibility	Office of Management and Budget	23,036,000	786,021	1,352,133	20,609,668	5.87%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	132,161,340	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,443,062	18,789,300	6.51%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	278,082	469,439	6,516,512	5.73%
23	Full Visibility	Puerto Rico Department of State	11,875,000	100,352	679,776	9,192,568	5.72%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	14,681,844	190,763,270	6.82%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,146,595,484	-	16,294,914	1,138,865,875	1.42%
28	Full Visibility	State Elections Commission	32,400,000	735,346	2,089,047	26,403,126	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,622,995	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,887,516	364,173	833,325	13,912,572	5.25%
31	Full Visibility	General Services Administration	24,708,000	1,074,657	925,714	21,474,122	3.75%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	38,344	439,490	7.29%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,572	683,528	4.62%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	2,596,277	10,962,972	133,042,309	6.86%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	3,820,183	55,539,086	674,067,979	6.45%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	143,791	474,849	4,963,576	7.83%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	47,922	7,230,698	71,004,416	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	21,015	1,213,083	18,142,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	506,608	21,885,918	225,512,573	8.10%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	6,419	3,913,036	48,389,543	6.81%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	10,065,777	9,591,376	85,871,788	8.31%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	29,809	1,638,136	21,425,424	6.31%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	(46,468)	354,254	2,993,301	9.36%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	200,375	2,534,354	6.67%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	173,755	3,753,696	36,260,217	8.38%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	82,468	887,733	7.70%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	-	951,944	12,035,017	6.65%
71	Full Visibility - External FS	Department of Health	403,881,000	-	22,336,931	353,558,428	5.53%
78	Full Visibility	Department of Housing	27,177,000	-	2,002,324	22,421,352	7.37%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	182,319,971	2,694,258,650	5.99%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	701,751	14,177,434	4.38%
87	Full Visibility	Department of Recreation and Sports	36,313,000	289,721	2,372,515	28,662,484	6.53%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	86,404,287	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	7,778,099	121,688,986	5.74%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(43,833)	323,628	3,987,850	6.06%
106	Full Visibility	Public Housing Administration	3,309,000	-	223,374	2,849,565	6.75%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	223,363	3,094,577	6.08%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,175,488	17,101,443	9.81%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	264,655	3,590,020	5.94%
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	(116,308)	2,878,873	38,129,598	5.81%
123	Full Visibility	Family and Children Administration	236,201,000	4,298,787	18,968,196	198,037,271	8.03%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	35,139	863,538	11,129,871	6.58%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,992	1,634,152	25,280,685	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,377	5,846,157	91,905,940	5.54%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	5,484,254	29,965,524	403,923,514	7.00%

**Period 2 - August**  
Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	30,460,576	600,431,863	8,701,921,928	5.98%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	21,641	226,383	2,893,784	6.62%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	-	39,968	1,166,765	3.23%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	166,195	3,464,302	4.36%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	174,881	3,548,598	4.31%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	9,997	154,519	2,828,460	4.59%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,316	2,028,288	8.12%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,226,863	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	504,175	8.13%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,386	221,128	8.10%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	695,433,830	8.33%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	1,911,547	20,085,340	8.06%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,195,099	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	328,199	3,476,827	7.70%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	808,456	8,510,955	7.97%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,475	3,006,950	8.10%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	681,100	6,930,180	8.29%
220	Cash Transfers	Correctional Health	55,039,000	-	3,060,309	45,157,812	5.56%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	64,209	1,821,566	28,635,468	5.56%
222	Cash Transfers	Legislative Services	1,667,000	-	129,956	1,363,888	7.80%
223	Cash Transfers	Capitol Building Legislature	18,362,000	-	1,491,960	15,518,302	8.13%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	(8,903)	76,013	1,101,144	5.66%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,241)	167,138	1,691,359	8.00%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	6,973,025	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,072,563	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	43,374	506,444	12,318,720	3.60%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,742,969	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	962,466	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(3,339,962)	5,284,644	78,054,016	5.67%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,653,479	17,028,042	8.46%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,312,781	23,954,200	8.07%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	1,032,701	32,397,653	2.78%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	230,449	2,307,813	8.17%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	3,074,477	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,551,057	1.34%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	1,470,833	25,805,117	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	756,629	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,101,109	32,102,006	8.03%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	21,941	766,198	6,050,440	9.38%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,095	136,366	1,862,973	6.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,144,179	48,010,757	7.35%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,660,833	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	64,483	355,181	4,804,636	6.18%

**Period 2 - August**

Data extracted on January 21, 2026

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	8,885,874	153,776,504	2,662,649,194	5.04%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	4,115,000	0.00%
2	Cash Transfers	PR House	10,000	-	813	8,375	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	9,726,000	0.00%
16	Full Visibility	Office of Management and Budget	9,975,712	-	-	9,975,712	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	2,449,290	1,063,069	460,041	26.76%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	62,317,380	1,276,857,200	4.14%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	-	1,978,037	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	3,161,000	-	-	3,161,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	25,782	15,438	12,804,332	0.12%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	160,000	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	1,769,284	141,652,267	1.21%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	-	3,286,369	0.00%
87	Full Visibility	Department of Recreation and Sports	1,031,000	-	222,000	809,000	21.53%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	3,416,586	11,835,385	22.13%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	(14,976)	14,976	1,837,082	0.74%
123	Full Visibility	Family and Children Administration	8,580,000	-	-	8,580,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	2,329,000	367,202	-	1,961,798	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,479,694	1,493,231	5,973,075	12.50%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	-	-	550,000	0.00%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	42,210,430	450,149,201	7.88%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	1,510,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	162,521	21,447,685	312,124,900	6.30%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	58,581	603,838	8.13%
222	Cash Transfers	Legislative Services	8,025,000	-	652,031	6,720,938	8.13%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	19,000,000	1,000,000	95.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	1,120,052	-	13,879,948	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	136,310	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	-	33,435,150	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	1,009,252	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	95,000	17,467,000	0.54%



**Period 2 - August**

Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	39,346,450	754,208,367	11,364,571,122	5.76%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,751,720	31,852,823	7.36%
2	Cash Transfers	PR House	43,338,000	-	3,517,343	36,551,070	8.12%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,546,018	47,276,994	8.10%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	25,980,677	362,754,352	6.31%
15	Full Visibility	Office of the Governor	19,790,000	1,030,215	1,000,903	15,956,632	5.06%
16	Full Visibility	Office of Management and Budget	33,011,712	786,021	1,352,133	30,585,380	4.10%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	391,132,095	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,443,062	18,789,300	6.51%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	278,082	469,439	6,516,512	5.73%
23	Full Visibility	Puerto Rico Department of State	15,847,400	2,549,642	1,742,845	9,652,609	11.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	14,681,844	193,601,270	6.73%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,652,116,503	-	78,612,294	2,415,723,075	2.96%
28	Full Visibility	State Elections Commission	32,400,000	735,346	2,089,047	26,403,126	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,622,995	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,922,516	364,173	833,325	13,947,572	5.23%
31	Full Visibility	General Services Administration	26,208,000	1,074,657	925,714	22,974,122	3.53%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	38,344	439,490	7.29%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,572	683,528	4.62%
38	Full Visibility	Puerto Rico Department of Justice	161,828,037	2,596,277	10,962,972	135,020,346	6.77%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	864,099,000	3,820,183	55,539,086	677,228,979	6.43%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	143,791	474,849	4,963,576	7.83%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	47,922	7,230,698	71,004,416	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	21,015	1,213,083	18,142,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	506,608	21,885,918	231,712,573	7.91%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	6,419	3,913,036	58,389,543	5.80%
50	Full Visibility	Department of Natural and Environmental Resources	134,857,000	10,065,777	9,591,376	105,336,788	7.11%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	55,591	1,653,574	34,229,756	4.25%
60	Full Visibility	Office of the Citizen's Ombudsman	4,006,000	113,532	354,254	3,053,301	8.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	200,375	2,534,354	6.67%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	173,755	3,753,696	36,260,217	8.38%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	82,468	887,733	7.70%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	-	951,944	12,235,017	6.56%
71	Full Visibility - External FS	Department of Health	550,113,000	-	24,106,215	495,210,695	4.38%
78	Full Visibility	Department of Housing	27,177,000	-	2,002,324	22,421,352	7.37%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	182,319,971	2,694,258,650	5.99%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	701,751	17,463,802	3.58%
87	Full Visibility	Department of Recreation and Sports	37,344,000	289,721	2,594,515	29,471,484	6.95%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	86,404,287	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	11,194,685	133,524,371	7.42%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(43,833)	323,628	3,987,850	6.06%
106	Full Visibility	Public Housing Administration	5,864,000	-	223,374	5,404,565	3.81%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	223,363	3,094,577	6.08%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,175,488	17,101,443	9.81%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	264,655	3,590,020	5.94%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	(131,284)	2,893,849	39,966,680	5.61%
123	Full Visibility	Family and Children Administration	244,781,000	4,298,787	18,968,196	206,617,271	7.75%
124	Full Visibility	Child Support Administration (ASUME)	15,462,000	402,341	863,538	13,091,669	5.58%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,992	1,634,152	25,280,685	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,377	5,846,157	91,905,940	5.54%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	9,963,948	31,458,755	409,896,589	7.15%

**Period 2 - August**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	39,346,450	754,208,367	11,364,571,122	5.76%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	21,641	226,383	2,893,784	6.62%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	-	39,968	1,193,765	3.16%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	166,195	3,464,302	4.36%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	174,881	3,548,598	4.31%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	9,997	154,519	3,378,460	3.95%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	195,316	2,109,538	7.86%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,226,863	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	504,175	8.13%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	42,210,430	450,149,201	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,386	221,128	8.10%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	695,433,830	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,239,000	-	1,911,547	21,595,340	7.57%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,195,099	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	328,199	3,476,827	7.70%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	808,456	8,510,955	7.97%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,475	3,006,950	8.10%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	162,521	21,447,685	321,124,900	6.30%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	739,681	7,534,018	8.28%
220	Cash Transfers	Correctional Health	55,039,000	-	3,060,309	45,157,812	5.56%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	64,209	1,821,566	28,635,468	5.56%
222	Cash Transfers	Legislative Services	9,692,000	-	781,987	8,084,826	8.07%
223	Cash Transfers	Capitol Building Legislature	22,362,000	-	1,491,960	19,518,302	6.67%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	(8,903)	19,076,013	2,101,144	89.38%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,241)	167,138	1,691,359	8.00%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	6,973,025	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,072,563	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	1,163,426	506,444	26,198,668	1.74%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,742,969	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	962,466	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(3,203,652)	5,284,644	88,117,706	5.11%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,653,479	17,028,042	8.46%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,312,781	23,954,200	8.07%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	1,032,701	65,832,803	1.40%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	230,449	2,307,813	8.17%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	3,074,477	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,551,057	1.34%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	1,470,833	30,876,117	6.47%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	75,333	1,765,881	3.94%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,627,000	-	3,101,109	33,104,006	7.83%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	21,941	766,198	6,050,440	9.38%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,218,400	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,095	136,366	1,862,973	6.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,239,179	65,477,757	5.74%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,660,833	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	64,483	355,181	4,804,636	6.18%



**Period 3 - September**  
**Data extracted on January 21, 2026**

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	16,055,961	682,762,164	8,003,103,803	6.80%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,601,488	25,136,335	7.82%
2	Cash Transfers	PR House	43,590,502	-	3,415,038	33,127,657	7.83%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,433,438	42,843,556	7.86%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	51,093,934	301,934,418	12.61%
15	Full Visibility	Office of the Governor	19,790,000	24,895	1,170,388	14,761,350	5.91%
16	Full Visibility	Office of Management and Budget	24,444,027	472,940	1,538,285	18,598,444	6.29%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	21,605	986,526	17,781,169	4.64%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(104,844)	366,824	6,254,533	4.47%
23	Full Visibility	Puerto Rico Department of State	11,634,200	177,406	674,553	8,340,608	5.80%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	11,504,853	179,258,417	5.34%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	30,628,249	1,108,237,626	2.65%
28	Full Visibility	State Elections Commission	32,336,000	(835)	1,688,434	24,715,528	5.22%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	239,930	2,383,065	7.42%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	4,840,216	796,784	8,275,572	5.02%
31	Full Visibility	General Services Administration	24,784,129	1,658,220	1,176,623	18,639,279	4.75%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	504	33,096	405,891	6.29%
37	Full Visibility	Civil Rights Commission	856,000	21,872	64,787	596,869	7.57%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(63,936)	11,122,097	121,984,148	6.96%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	807,322,429	748,985	52,735,265	620,583,729	6.53%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(35,415)	504,521	4,494,470	8.32%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	52,387	7,103,413	63,848,615	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,045,923	17,017,245	5.01%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(142,140)	22,065,609	203,589,104	8.15%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	19,349	3,807,273	44,562,921	6.59%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,007,929)	8,476,685	79,403,031	7.33%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	155,101	1,880,823	19,389,500	7.44%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(30,025)	282,040	2,741,285	7.42%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(9,882)	197,009	2,347,227	6.56%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	10,102	3,536,487	32,713,628	7.90%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	83,856	803,878	7.83%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	944,198	11,090,819	6.58%
71	Full Visibility - External FS	Department of Health	404,671,376	-	29,224,902	324,333,525	7.22%
78	Full Visibility	Department of Housing	27,177,000	3,800	2,008,229	20,409,323	7.39%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	221,955,861	2,472,302,789	7.24%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,652,246	12,525,188	10.26%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(76,655)	2,629,643	26,109,496	7.23%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,296,169	78,108,118	8.04%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	9,365,664	112,323,321	6.93%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(112,956)	357,435	3,743,371	6.65%
106	Full Visibility	Public Housing Administration	3,309,000	-	224,813	2,624,752	6.79%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	224,629	2,869,948	6.27%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,145,739	14,955,704	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(72,842)	164,418	3,498,443	3.69%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(86,110)	2,932,156	35,283,552	5.89%
123	Full Visibility	Family and Children Administration	237,181,352	4,155,116	21,022,266	172,859,889	8.86%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	328,911	959,302	9,841,657	7.21%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(553,156)	1,656,446	24,177,394	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	699,982	7,118,797	84,087,162	6.75%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	1,442,621	31,090,892	371,390,002	6.31%

### Period 3 - September

Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	16,055,961	682,762,164	8,003,103,803	6.80%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	(1,809)	248,850	2,646,744	7.37%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	18,092	37,363	1,111,310	3.02%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	4,902	143,560	3,315,840	3.75%
153	Full Visibility	Office for People with Disabilities	4,057,000	15,857	171,447	3,361,294	4.23%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	-	108,628	2,719,833	3.22%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	208,006	1,820,283	8.60%
162	Cash Transfers	Public Building Authority	5,047,000	-	397,451	3,829,411	7.88%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	456,768	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,793	200,335	7.88%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	625,894,937	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,857,937	18,227,403	7.77%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,901	6,527,198	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	320,864	3,155,963	7.73%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	788,017	7,722,938	7.77%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,733	2,725,217	7.85%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	9,000,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	661,355	6,268,825	7.97%
220	Cash Transfers	Correctional Health	55,039,000	-	4,509,947	40,647,864	8.19%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	59,626	4,261,434	24,314,407	13.01%
222	Cash Transfers	Legislative Services	1,627,000	-	128,226	1,235,662	7.88%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,447,593	14,070,709	7.82%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	1,343,000	69,379	126,431	905,335	9.41%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(24,602)	142,099	1,573,861	6.75%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	6,317,353	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	11,474	1,061,089	1.04%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	829,368	450,982	11,038,369	3.21%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,458,839	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	872,769	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	458,068	2,206,307	15.80%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	3,501,124	800,564	73,752,328	0.86%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,586,316	15,441,725	7.80%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,246,580	21,707,620	7.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,209,991	29,187,662	8.71%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(29,336)	218,650	2,118,500	7.70%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,138)	214,956	2,872,659	5.95%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,371,907	26,179,150	2.81%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	36,563	581,313	5.29%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	24,334,284	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	681,296	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,025,959	29,076,047	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	45,011,326	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	2,103	738,089	5,310,249	9.68%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	108,800	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	9,864	142,045	1,711,064	6.48%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,073,365	43,937,392	7.23%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,410,715	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(2,264)	335,213	4,471,687	5.83%

**Period 3 - September**  
Data extracted on January 21, 2026

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	(101,985)	156,306,076	2,506,445,103	5.13%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	560,621	3,554,379	13.62%
2	Cash Transfers	PR House	10,000	-	788	7,588	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	500,000	9,226,000	5.14%
16	Full Visibility	Office of Management and Budget	9,975,712	6,208	-	9,969,504	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(743,765)	743,365	460,441	18.71%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	93,334,384	1,183,522,816	6.20%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	6,500	28,500	18.57%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	82,000	1,896,037	4.15%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	3,161,000	-	-	3,161,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	4,725	15,738	12,783,868	0.12%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	10,464,096	131,188,171	7.16%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	565,003	2,721,365	15.80%
87	Full Visibility	Department of Recreation and Sports	1,031,000	11,100	7,733	790,167	0.75%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	440,149	11,395,236	2.85%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	(11,509)	251,220	1,597,371	12.43%
123	Full Visibility	Family and Children Administration	8,580,000	-	-	8,580,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	2,329,000	(361,938)	361,938	1,961,798	15.54%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	5,973,075	0.00%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	53,220	85,630	411,150	15.57%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	38,629,925	411,519,276	7.21%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	1,510,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	1,025,572	6,197,493	304,901,835	1.82%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	56,779	547,059	7.88%
222	Cash Transfers	Legislative Services	8,025,000	-	631,969	6,088,969	7.88%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(85,600)	1,249,906	12,715,642	8.33%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	(813,159)	34,248,309	-2.23%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	334,000	675,252	33.09%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	2,600,000	14,867,000	14.80%

**Period 3 - September**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	15,953,975	839,068,240	10,509,548,906	6.41%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	3,162,109	28,690,714	8.46%
2	Cash Transfers	PR House	43,600,502	-	3,415,825	33,135,244	7.83%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,433,438	42,843,556	7.86%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	51,593,934	311,160,418	12.43%
15	Full Visibility	Office of the Governor	19,790,000	24,895	1,170,388	14,761,350	5.91%
16	Full Visibility	Office of Management and Budget	34,419,739	479,148	1,538,285	28,567,948	4.47%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	21,605	986,526	17,781,169	4.64%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(104,844)	366,824	6,254,533	4.47%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(566,358)	1,417,918	8,801,049	9.09%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	11,504,853	182,096,417	5.27%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	123,962,633	2,291,760,442	4.66%
28	Full Visibility	State Elections Commission	32,336,000	(835)	1,688,434	24,715,528	5.22%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	239,930	2,383,065	7.42%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	4,840,216	803,284	8,304,072	5.05%
31	Full Visibility	General Services Administration	26,284,129	1,658,220	1,176,623	20,139,279	4.48%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	504	33,096	405,891	6.29%
37	Full Visibility	Civil Rights Commission	856,000	21,872	64,787	596,869	7.57%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(63,936)	11,204,097	123,880,185	6.93%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	748,985	52,735,265	623,744,729	6.51%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(35,415)	504,521	4,494,470	8.32%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	52,387	7,103,413	63,848,615	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,045,923	17,017,245	5.01%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(142,140)	22,065,609	209,789,104	7.97%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	19,349	3,807,273	54,562,921	5.62%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,007,929)	8,476,685	98,868,031	6.28%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	159,826	1,896,562	32,173,369	4.96%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(30,025)	282,040	2,801,285	7.02%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(9,882)	197,009	2,347,227	6.56%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	10,102	3,536,487	32,713,628	7.90%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	83,856	803,878	7.83%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	-	944,198	11,290,819	6.49%
71	Full Visibility - External FS	Department of Health	550,903,376	-	39,688,998	455,521,697	7.20%
78	Full Visibility	Department of Housing	27,177,000	3,800	2,008,229	20,409,323	7.39%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	221,955,861	2,472,302,789	7.24%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	2,217,250	15,246,553	11.27%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(65,555)	2,637,376	26,899,664	7.05%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,296,169	78,108,118	8.04%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	9,805,813	123,718,557	6.51%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(112,956)	357,435	3,743,371	6.65%
106	Full Visibility	Public Housing Administration	5,864,000	-	224,813	5,179,752	3.83%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	224,629	2,869,948	6.27%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,145,739	14,955,704	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(72,842)	164,418	3,498,443	3.69%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(97,618)	3,183,375	36,880,923	6.15%
123	Full Visibility	Family and Children Administration	245,761,352	4,155,116	21,022,266	181,439,889	8.55%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	(33,026)	1,321,240	11,803,455	8.46%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(553,156)	1,656,446	24,177,394	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	699,982	7,118,797	84,087,162	6.75%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	1,442,621	31,090,892	377,363,077	6.16%

**Period 3 - September**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	15,953,975	839,068,240	10,509,548,906	6.41%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	(1,809)	248,850	2,646,744	7.37%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	18,092	37,363	1,138,310	2.96%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	4,902	143,560	3,315,840	3.75%
153	Full Visibility	Office for People with Disabilities	4,057,000	15,857	171,447	3,361,294	4.23%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	53,220	194,257	3,130,983	4.95%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	208,006	1,901,533	8.32%
162	Cash Transfers	Public Building Authority	5,047,000	-	397,451	3,829,411	7.88%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	456,768	7.88%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	38,629,925	411,519,276	7.21%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,793	200,335	7.88%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	625,894,937	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,857,937	19,737,403	7.31%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,901	6,527,198	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	320,864	3,155,963	7.73%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	788,017	7,722,938	7.77%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,733	2,725,217	7.85%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	1,025,572	6,197,493	313,901,835	1.77%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	718,134	6,815,884	7.97%
220	Cash Transfers	Correctional Health	55,039,000	-	4,509,947	40,647,864	8.19%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	59,626	4,261,434	24,314,407	13.01%
222	Cash Transfers	Legislative Services	9,652,000	-	760,195	7,324,631	7.88%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,447,593	18,070,709	6.43%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	21,343,000	69,379	126,431	1,905,335	0.59%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(24,602)	142,099	1,573,861	6.75%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	6,317,353	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	11,474	1,061,089	1.04%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	743,769	1,700,889	23,754,011	5.85%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,458,839	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	872,769	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	458,068	2,206,307	15.80%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	3,501,124	800,564	83,816,018	0.77%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,586,316	15,441,725	7.80%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,246,580	21,707,620	7.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	2,396,832	63,435,971	3.27%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(29,336)	218,650	2,118,500	7.70%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,138)	214,956	2,872,659	5.95%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,371,907	26,179,150	2.81%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	36,563	581,313	5.29%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	29,405,284	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	409,333	1,356,548	21.36%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,025,959	30,078,047	7.69%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	45,011,326	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	2,103	738,089	5,310,249	9.68%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	1,218,400	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	9,864	142,045	1,711,064	6.48%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	6,673,365	58,804,392	9.03%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,410,715	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(2,264)	335,213	4,471,687	5.83%

# Period 4 - October

Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	(16,264,232)	724,075,535	7,295,294,626	7.21%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,600,905	22,535,430	7.82%
2	Cash Transfers	PR House	43,590,502	-	3,412,540	29,715,117	7.83%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,433,438	38,410,118	7.86%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	35,896,547	266,037,871	8.86%
15	Full Visibility	Office of the Governor	19,790,000	(62,411)	1,157,169	13,666,592	5.85%
16	Full Visibility	Office of Management and Budget	24,444,027	(194,361)	1,549,423	17,243,382	6.34%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	11,138	975,859	16,794,172	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	438,719	5,939,942	5.35%
23	Full Visibility	Puerto Rico Department of State	11,634,200	(260,899)	754,487	7,847,020	6.49%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	18,523,897	160,734,520	8.60%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	28,016,901	1,080,220,726	2.42%
28	Full Visibility	State Elections Commission	32,336,000	(141,149)	1,741,165	23,115,512	5.38%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	232,390	2,150,675	7.19%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(4,678,444)	5,703,092	7,250,924	35.94%
31	Full Visibility	General Services Administration	24,784,129	(302,868)	1,342,903	17,599,244	5.42%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	(3,447)	40,015	369,323	7.61%
37	Full Visibility	Civil Rights Commission	856,000	(22,693)	55,179	564,384	6.45%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(874,909)	11,938,863	110,920,194	7.47%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	807,322,429	(3,557,919)	55,378,019	568,763,629	6.86%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	542,234	3,995,756	8.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	7,525,714	56,468,196	8.64%
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	2,069,012	14,939,812	9.90%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(91,491)	22,165,720	181,514,875	8.19%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	141,724	3,640,690	40,780,508	6.30%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,204,632)	7,589,234	74,018,429	6.57%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	116,202	1,671,009	17,602,290	6.61%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(34,595)	283,905	2,491,976	7.47%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,158)	202,991	2,167,394	6.76%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(133,274)	3,769,198	29,077,704	8.42%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(84)	81,603	722,359	7.62%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	604	944,449	10,145,767	6.58%
71	Full Visibility - External FS	Department of Health	404,671,376	-	31,109,217	293,224,309	7.69%
78	Full Visibility	Department of Housing	27,177,000	27,201	2,549,731	17,832,390	9.38%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	225,846,754	2,246,456,034	7.37%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,238,508	11,286,680	7.69%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(145,844)	2,217,315	24,038,025	6.09%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,301,626	69,806,492	8.05%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	11,217,760	101,105,561	8.30%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(148,574)	351,598	3,540,348	6.55%
106	Full Visibility	Public Housing Administration	3,309,000	-	224,512	2,400,240	6.78%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	224,629	2,645,319	6.27%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,146,839	12,808,865	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(48,548)	305,649	3,241,343	6.86%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(134,839)	2,927,315	32,491,077	5.88%
123	Full Visibility	Family and Children Administration	237,181,352	(6,476,408)	25,986,439	153,349,858	10.96%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	(289,600)	1,242,379	8,888,878	9.34%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(580,394)	4,634,211	20,123,577	15.86%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(336,134)	7,426,175	76,997,120	7.04%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	8,198,803	41,702,619	321,488,580	8.46%



# Period 4 - October

Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	(16,264,232)	724,075,535	7,295,294,626	7.21%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	4,397	230,571	2,411,776	6.83%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	(2,511)	44,653	1,069,168	3.61%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(14,726)	250,964	3,079,602	6.56%
153	Full Visibility	Office for People with Disabilities	4,057,000	11,014	195,656	3,154,623	4.82%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	(3,164)	136,192	2,586,805	4.04%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	188,406	1,631,876	7.79%
162	Cash Transfers	Public Building Authority	5,047,000	-	-	3,829,411	0.00%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	409,360	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,793	179,541	7.88%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,102	556,353,835	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,859,731	16,367,672	7.78%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,901	5,859,296	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	321,732	2,834,232	7.75%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	788,017	6,934,922	7.77%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,000,000	63,302	97.93%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,733	2,443,484	7.85%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	9,000,000	-	100.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	661,355	5,607,470	7.97%
220	Cash Transfers	Correctional Health	55,039,000	-	4,739,876	35,907,988	8.61%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(167,399)	2,149,092	22,332,713	6.56%
222	Cash Transfers	Legislative Services	1,627,000	-	128,226	1,107,436	7.88%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,447,593	12,623,116	7.82%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	1,343,000	(13,634)	92,794	826,175	6.91%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(32,166)	154,746	1,451,281	7.35%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,661,680	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,038	1,047,051	1.27%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	914,173	902,811	9,221,386	6.42%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	284,130	3,174,709	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	783,073	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,977,273	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(4,412,348)	4,849,018	73,315,658	5.20%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,585,077	13,856,649	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,246,580	19,461,040	7.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	5,352,243	23,835,419	14.53%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(16,922)	220,803	1,914,619	7.77%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(18,623)	220,571	2,670,711	6.11%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,375,047	23,804,103	2.82%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	35,312	546,000	5.11%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	22,863,451	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	605,963	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,025,959	26,050,088	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	40,339,640	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(13,257)	597,878	4,725,628	7.84%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	108,800	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	1,665	137,262	1,572,137	6.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	4,068,619	39,863,772	7.22%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,160,597	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	49,798	380,725	4,041,164	6.62%

# Period 4 - October

Data extracted on January 21, 2026

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	(861,657)	175,059,069	2,332,247,691	5.74%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Entity	Total	Total	Total	Total	Total		
PR Senate	4,115,000	-	3,348,629	205,750	81.38%		
PR House	10,000	-	788	6,800	7.88%		
The General Court of Justice	9,726,000	-	800,000	8,426,000	8.23%		
Office of Management and Budget	9,975,712	592	6,208	9,962,704	0.06%		
Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%		
Puerto Rico Department of State	3,972,400	(4,782)	4,782	460,441	0.12%		
Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%		
Custody of the Department of the Treasury	1,505,521,019	-	65,955,213	1,117,567,603	4.38%		
Human Resources Management & Transformation	35,000	-	22,500	6,000	64.29%		
General Services Administration	1,500,000	13,133	-	1,486,868	0.00%		
Puerto Rico Department of Justice	1,978,037	-	89,710	1,806,327	4.54%		
Puerto Rico Police Bureau	3,161,000	-	-	3,161,000	0.00%		
Department of Public Safety	6,200,000	-	-	6,200,000	0.00%		
Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%		
Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%		
Puerto Rico Department of Agriculture	12,957,000	(1,350)	31,093	12,754,125	0.24%		
Office of the Citizen’s Ombudsman	220,000	(60,000)	60,000	60,000	27.27%		
Puerto Rico Department of Consumer Affairs	200,000	7,500	-	192,500	0.00%		
Department of Health	146,232,000	-	6,407,273	124,780,899	4.38%		
Institute of Puerto Rican Culture	3,577,000	-	282,502	2,438,864	7.90%		
Department of Recreation and Sports	1,031,000	(1,480)	209,480	582,167	20.32%		
Mental Health and Drug Addiction Services Administration	15,436,000	-	700,490	10,694,746	4.54%		
Public Housing Administration	2,555,000	-	-	2,555,000	0.00%		
Secretariat of the Department of the Family	2,021,000	4,578	76,283	1,516,509	3.77%		
Family and Children Administration	8,580,000	-	-	8,580,000	0.00%		
Child Support Administration (ASUME)	2,329,000	-	-	1,961,798	0.00%		
Department of Correction and Rehabilitation	11,946,000	(497,744)	497,744	5,973,075	4.17%		
Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%		
State Historic Preservation Office of Puerto Rico	550,000	146,677	46,133	218,340	8.39%		
Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%		
University of Puerto Rico	535,784,750	-	42,612,264	368,907,012	7.95%		
Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%		
Forensic Science Bureau	1,510,000	-	-	1,510,000	0.00%		
Contributions to the Municipalities	340,525,225	(197,644)	36,463,671	268,635,808	10.71%		
Puerto Rico Conservatory of Music Corporation	721,000	-	56,779	490,280	7.88%		
Legislative Services	8,025,000	-	631,969	5,457,000	7.88%		
Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%		
Comision Conjunta sobre informes especales del contralor	-	-	-	-	-		
La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	20,000,000	-	-	1,000,000	0.00%		
Administration for Integral Development of Childhood	15,000,000	(271,138)	271,138	12,715,642	1.81%		
Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,063,690	0.00%		
Agricultural Enterprises Development Administration	36,392,000	-	8,622,423	25,625,886	23.69%		
University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%		
Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	675,252	0.00%		
Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%		
Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%		
Retirement Board of the Government of Puerto Rico	17,562,000	-	7,862,000	7,005,000	44.77%		



**Period 4 - October**  
**Data extracted on January 21, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	(17,125,889)	899,134,604	9,627,542,317	6.87%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	5,949,534	22,741,180	15.92%
2	Cash Transfers	PR House	43,600,502	-	3,413,327	29,721,917	7.83%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,433,438	38,410,118	7.86%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	36,696,547	274,463,871	8.84%
15	Full Visibility	Office of the Governor	19,790,000	(62,411)	1,157,169	13,666,592	5.85%
16	Full Visibility	Office of Management and Budget	34,419,739	(193,769)	1,555,631	27,206,086	4.52%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	11,138	975,859	16,794,172	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	438,719	5,939,942	5.35%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(265,681)	759,269	8,307,461	4.87%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	18,523,897	163,572,520	8.49%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	93,972,114	2,197,788,328	3.53%
28	Full Visibility	State Elections Commission	32,336,000	(141,149)	1,741,165	23,115,512	5.38%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	232,390	2,150,675	7.19%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(4,678,444)	5,725,592	7,256,924	36.01%
31	Full Visibility	General Services Administration	26,284,129	(289,735)	1,342,903	19,086,111	5.11%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	(3,447)	40,015	369,323	7.61%
37	Full Visibility	Civil Rights Commission	856,000	(22,693)	55,179	564,384	6.45%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(874,909)	12,028,573	112,726,521	7.44%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	(3,557,919)	55,378,019	571,924,629	6.83%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	542,234	3,995,756	8.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	7,525,714	56,468,196	8.64%
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	2,069,012	14,939,812	9.90%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(91,491)	22,165,720	187,714,875	8.01%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	141,724	3,640,690	50,780,508	5.37%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,204,632)	7,589,234	93,483,429	5.62%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	114,853	1,702,101	30,356,415	4.45%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(94,595)	343,905	2,551,976	8.56%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,158)	202,991	2,167,394	6.76%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(133,274)	3,769,198	29,077,704	8.42%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(84)	81,603	722,359	7.62%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	8,104	944,449	10,338,267	6.49%
71	Full Visibility - External FS	Department of Health	550,903,376	-	37,516,489	418,005,208	6.81%
78	Full Visibility	Department of Housing	27,177,000	27,201	2,549,731	17,832,390	9.38%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	225,846,754	2,246,456,034	7.37%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,521,009	13,725,543	7.73%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(147,324)	2,426,795	24,620,192	6.49%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,301,626	69,806,492	8.05%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	11,918,251	111,800,307	7.91%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(148,574)	351,598	3,540,348	6.55%
106	Full Visibility	Public Housing Administration	5,864,000	-	224,512	4,955,240	3.83%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	224,629	2,645,319	6.27%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,146,839	12,808,865	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(48,548)	305,649	3,241,343	6.86%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(130,261)	3,003,598	34,007,586	5.80%
123	Full Visibility	Family and Children Administration	245,761,352	(6,476,408)	25,986,439	161,929,858	10.57%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	(289,600)	1,242,379	10,850,676	7.95%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(580,394)	4,634,211	20,123,577	15.86%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(336,134)	7,426,175	76,997,120	7.04%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	7,701,059	42,200,363	327,461,655	8.36%

**Period 4 - October**  
**Data extracted on January 21, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	(17,125,889)	899,134,604	9,627,542,317	6.87%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	4,397	230,571	2,411,776	6.83%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	(2,511)	44,653	1,096,168	3.53%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(14,726)	250,964	3,079,602	6.56%
153	Full Visibility	Office for People with Disabilities	4,057,000	11,014	195,656	3,154,623	4.82%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	143,513	182,325	2,805,145	4.65%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	188,406	1,713,126	7.53%
162	Cash Transfers	Public Building Authority	5,047,000	-	-	3,829,411	0.00%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	409,360	7.88%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	42,612,264	368,907,012	7.95%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,793	179,541	7.88%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,102	556,353,835	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,859,731	17,877,672	7.31%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,901	5,859,296	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	321,732	2,834,232	7.75%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	788,017	6,934,922	7.77%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,000,000	63,302	97.93%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,733	2,443,484	7.85%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	(197,644)	45,463,671	268,635,808	13.01%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	718,134	6,097,750	7.97%
220	Cash Transfers	Correctional Health	55,039,000	-	4,739,876	35,907,988	8.61%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(167,399)	2,149,092	22,332,713	6.56%
222	Cash Transfers	Legislative Services	9,652,000	-	760,195	6,564,436	7.88%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,447,593	16,623,116	6.43%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	21,343,000	(13,634)	92,794	1,826,175	0.43%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(32,166)	154,746	1,451,281	7.35%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,661,680	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,038	1,047,051	1.27%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	643,035	1,173,949	21,937,027	4.04%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,174,709	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	783,073	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,977,273	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(4,412,348)	4,849,018	83,379,348	4.69%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,585,077	13,856,649	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,246,580	19,461,040	7.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	13,974,666	49,461,305	19.08%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(16,922)	220,803	1,914,619	7.77%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(18,623)	220,571	2,670,711	6.11%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,375,047	23,804,103	2.82%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	35,312	546,000	5.11%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	27,934,451	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	1,281,215	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,025,959	27,052,088	7.69%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	40,339,640	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(13,257)	597,878	4,725,628	7.84%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	1,218,400	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	1,665	137,262	1,572,137	6.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	5,000	11,930,619	46,868,772	16.14%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,160,597	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	49,798	380,725	4,041,164	6.62%

**Period 5 - November**  
Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	27,691,220	626,210,432	6,641,502,361	6.23%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,632,855	19,902,575	7.92%
2	Cash Transfers	PR House	43,590,502	-	3,703,542	26,011,575	8.50%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,825,420	33,584,698	8.55%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	36,401,907	229,635,964	8.98%
15	Full Visibility	Office of the Governor	19,790,000	769,663	1,390,920	11,506,009	7.03%
16	Full Visibility	Office of Management and Budget	24,444,027	1,936,182	1,657,769	13,649,431	6.78%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(9,992)	1,180,072	15,624,092	5.56%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	64,198,000	64,210	250,672	5,625,060	3.06%
23	Full Visibility	Puerto Rico Department of State	11,634,200	(74,027)	692,650	7,228,398	5.95%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	15,941,743	144,792,776	7.41%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	4,870,650	1,075,350,075	0.42%
28	Full Visibility	State Elections Commission	32,336,000	615,018	2,065,896	20,434,598	6.39%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	193,014	1,957,661	5.97%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(45,475)	859,479	6,436,920	5.42%
31	Full Visibility	General Services Administration	24,784,129	(309,100)	1,473,690	16,434,654	5.95%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	-	37,127	332,196	7.06%
37	Full Visibility	Civil Rights Commission	856,000	(19,655)	59,410	524,629	6.94%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(90,046)	12,754,061	98,256,179	7.98%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	807,322,429	(567,512)	71,071,614	498,259,528	8.80%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(27,059)	506,631	3,516,184	8.36%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(151,196)	8,857,049	47,762,343	10.17%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(6,719)	1,725,632	13,220,899	8.26%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(72,126)	24,814,654	156,772,347	9.17%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	(47,292)	4,346,915	36,480,884	7.53%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,498,791)	12,391,749	64,125,471	10.72%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	19,352	1,890,338	15,692,600	7.48%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	211,682	339,787	1,940,506	8.94%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(12,629)	222,695	1,957,328	7.42%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	14,372	4,296,733	24,766,599	9.60%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	96,685	625,674	9.03%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	1,071,390	9,074,377	7.47%
71	Full Visibility - External FS	Department of Health	404,671,376	-	31,619,834	261,604,475	7.81%
78	Full Visibility	Department of Housing	27,177,000	(31,001)	2,458,167	15,405,225	9.05%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	142,545,053	2,103,910,981	4.65%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,295,569	9,991,111	8.05%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(58,361)	2,566,068	21,530,318	7.05%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	9,555,381	60,251,110	9.27%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	10,645,487	90,460,074	7.87%
96	Full Visibility	Office of the Women's Advocate	5,372,000	885,494	389,409	2,265,444	7.25%
106	Full Visibility	Public Housing Administration	3,309,000	-	245,812	2,154,428	7.43%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	545,850	2,099,469	15.23%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,246,589	10,562,276	10.44%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(108,851)	214,838	3,135,355	4.82%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(142,823)	3,677,661	28,956,239	7.39%
123	Full Visibility	Family and Children Administration	237,181,352	(2,378,669)	20,482,887	135,245,640	8.64%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	746,511	1,020,032	7,122,336	7.67%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,651,985	2,609,047	15,862,545	8.93%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	471,444	7,312,067	69,213,609	6.93%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	19,827,165	35,023,645	266,637,770	7.11%

**Period 5 - November**  
Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	27,691,220	626,210,432	6,641,502,361	6.23%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	25,238	249,644	2,136,894	7.39%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	2,521	48,928	1,017,719	3.96%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	23,628	172,983	2,882,991	4.52%
153	Full Visibility	Office for People with Disabilities	4,057,000	(22,282)	190,529	2,986,376	4.70%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	7,641	627,686	1,951,478	18.61%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	202,368	1,429,508	8.36%
162	Cash Transfers	Public Building Authority	5,047,000	-	794,903	3,034,509	15.75%
167	Cash Transfers	Integral Development of the "Peninsula de Cantera"	602,000	-	47,408	361,953	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,993	158,548	7.95%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,518,027	486,835,808	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	2,037,179	14,330,493	8.52%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	734,712	5,124,584	8.57%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	324,674	2,509,558	7.82%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	869,971	6,064,951	8.57%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	63,302	-	2.07%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,933	2,161,552	7.86%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	-	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	743,235	4,864,235	8.96%
220	Cash Transfers	Correctional Health	55,039,000	10,404	4,184,169	31,713,415	7.60%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(62,128)	2,551,248	19,843,593	7.79%
222	Cash Transfers	Legislative Services	1,627,000	-	134,626	972,810	8.27%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,595,677	11,027,439	8.62%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	13,413	116,000	7.71%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	1,343,000	(18,107)	114,081	826,175	8.49%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	124,926	162,528	1,163,827	7.72%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,006,008	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	82,175	964,876	7.46%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	82,308	770,169	8,368,908	5.48%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	584,659	2,590,050	13.50%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	98,249	684,824	8.56%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,748,239	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	6,835,857	4,177,512	62,302,289	4.48%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,595,320	12,261,329	7.85%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,634	17,209,406	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,442,419	20,392,999	9.34%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(34,746)	263,434	1,685,931	9.27%
281	Full Visibility	Office of the Election Comptroller	3,610,062	117,109	243,136	2,310,466	6.73%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,909,042	20,895,061	3.45%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	53,990	492,010	7.81%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	12,567,617	10,295,833	43.72%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	78,629	527,333	8.67%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,025,959	23,024,129	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	35,667,954	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	540	492,812	4,232,277	6.47%
303	Cash Transfers	Convention Center of District Authority	108,800	-	108,800	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(6,490)	151,062	1,427,565	6.89%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,315,894	35,547,878	7.66%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	1,910,478	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	43,047	431,050	3,567,067	7.50%

**Period 5 - November**  
**Data extracted on January 21, 2026**

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	6,517,097	129,941,085	2,195,789,509	4.26%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	205,750	0.00%
2	Cash Transfers	PR House	10,000	-	788	6,013	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	100,000	8,326,000	1.03%
16	Full Visibility	Office of Management and Budget	9,975,712	255,210	-	9,707,494	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	-	(4)	460,445	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	364,256	2,473,744	12.83%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	45,443,402	1,072,124,200	3.02%
28	Full Visibility	State Elections Commission	-	-	237	(237)	-
30	Full Visibility	Human Resources Management & Transformation	35,000	-	3,750	2,250	10.71%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,486,868	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	276,991	1,529,336	14.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	3,161,000	-	-	3,161,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	4,877	11,597,364	1,151,885	89.51%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	4,255	-	188,245	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	4,301,153	120,479,746	2.94%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	282,502	2,156,362	7.90%
87	Full Visibility	Department of Recreation and Sports	1,031,000	2,771	(2,600)	581,996	-0.25%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	400,743	10,294,003	2.60%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	(21,839)	31,698	1,506,650	1.57%
123	Full Visibility	Family and Children Administration	8,580,000	-	2,733,735	5,846,265	31.86%
124	Full Visibility	Child Support Administration (ASUME)	2,329,000	1,726,434	-	235,364	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,977,438	995,488	150	8.33%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	(30,000)	30,000	218,340	5.45%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	81,250	-	100.00%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	42,607,764	326,299,248	7.95%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	1,469,500	40,500	97.32%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	(28,478)	6,399,758	262,264,528	1.88%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	56,779	433,501	7.88%
222	Cash Transfers	Legislative Services	8,025,000	-	631,969	4,825,031	7.88%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	3,800,000	200,000	95.00%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	-	-	-	-	-
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(291,440)	2,591,440	10,415,642	17.28%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	(82,131)	82,131	10,063,690	0.81%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	2,874,141	22,751,745	7.90%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	675,252	-	66.91%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	1,002,000	-	100.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	1,109,600	-	100.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	7,005,000	0.00%

**Period 5 - November**  
**Data extracted on January 21, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	34,208,317	756,151,517	8,837,291,869	5.77%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,632,855	20,108,325	7.04%
2	Cash Transfers	PR House	43,600,502	-	3,704,329	26,017,588	8.50%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,825,420	33,584,698	8.55%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	36,501,907	237,961,964	8.80%
15	Full Visibility	Office of the Governor	19,790,000	769,663	1,390,920	11,506,009	7.03%
16	Full Visibility	Office of Management and Budget	34,419,739	2,191,392	1,657,769	23,356,925	4.82%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(9,992)	1,180,072	15,624,092	5.56%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	64,210	250,672	5,625,060	3.06%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(74,027)	692,646	7,688,843	4.44%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	16,305,999	147,266,520	7.48%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	50,314,053	2,147,474,276	1.89%
28	Full Visibility	State Elections Commission	32,336,000	615,018	2,066,133	20,434,361	6.39%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	193,014	1,957,661	5.97%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(45,475)	863,229	6,439,170	5.43%
31	Full Visibility	General Services Administration	26,284,129	(309,100)	1,473,690	17,921,521	5.61%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	-	37,127	332,196	7.06%
37	Full Visibility	Civil Rights Commission	856,000	(19,655)	59,410	524,629	6.94%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(90,046)	13,031,051	99,785,516	8.06%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	(567,512)	71,071,614	501,420,528	8.77%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(27,059)	506,631	3,516,184	8.36%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(151,196)	8,857,049	47,762,343	10.17%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(6,719)	1,725,632	13,220,899	8.26%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(72,126)	24,814,654	162,972,347	8.96%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	(47,292)	4,346,915	46,480,884	6.42%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,498,791)	12,391,749	83,590,471	9.18%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	24,228	13,487,702	16,844,485	35.27%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	211,682	339,787	2,000,506	8.45%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(12,629)	222,695	1,957,328	7.42%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	14,372	4,296,733	24,766,599	9.60%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	96,685	625,674	9.03%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	4,255	1,071,390	9,262,622	7.36%
71	Full Visibility - External FS	Department of Health	550,903,376	-	35,920,987	382,084,221	6.52%
78	Full Visibility	Department of Housing	27,177,000	(31,001)	2,458,167	15,405,225	9.05%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	142,545,053	2,103,910,981	4.65%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,578,071	12,147,473	8.02%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(55,589)	2,563,468	22,112,314	6.85%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	9,555,381	60,251,110	9.27%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	11,046,230	100,754,077	7.33%
96	Full Visibility	Office of the Women's Advocate	5,372,000	885,494	389,409	2,265,444	7.25%
106	Full Visibility	Public Housing Administration	5,864,000	-	245,812	4,709,428	4.19%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	545,850	2,099,469	15.23%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,246,589	10,562,276	10.44%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(108,851)	214,838	3,135,355	4.82%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(164,663)	3,709,359	30,462,890	7.16%
123	Full Visibility	Family and Children Administration	245,761,352	(2,378,669)	23,216,622	141,091,905	9.45%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	2,472,945	1,020,032	7,357,700	6.53%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,651,985	2,609,047	15,862,545	8.93%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	471,444	7,312,067	69,213,609	6.93%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	24,804,602	36,019,133	266,637,920	7.14%

**Period 5 - November**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	34,208,317	756,151,517	8,837,291,869	5.77%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	25,238	249,644	2,136,894	7.39%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	2,521	48,928	1,044,719	3.87%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	23,628	172,983	2,882,991	4.52%
153	Full Visibility	Office for People with Disabilities	4,057,000	(22,282)	190,529	2,986,376	4.70%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	(22,359)	657,686	2,169,818	16.76%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	283,618	1,429,508	11.34%
162	Cash Transfers	Public Building Authority	5,047,000	-	794,903	3,034,509	15.75%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	361,953	7.88%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	42,607,764	326,299,248	7.95%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,993	158,548	7.95%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,518,027	486,835,808	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	3,506,679	14,370,993	13.79%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	734,712	5,124,584	8.57%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	324,674	2,509,558	7.82%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	869,971	6,064,951	8.57%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	63,302	-	2.07%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,933	2,161,552	7.86%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	(28,478)	6,399,758	262,264,528	1.83%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	800,014	5,297,736	8.87%
220	Cash Transfers	Correctional Health	55,039,000	10,404	4,184,169	31,713,415	7.60%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(62,128)	2,551,248	19,843,593	7.79%
222	Cash Transfers	Legislative Services	9,652,000	-	766,595	5,797,841	7.94%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	5,395,677	11,227,439	23.98%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	13,413	116,000	7.71%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	21,343,000	(18,107)	114,081	1,826,175	0.53%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	124,926	162,528	1,163,827	7.72%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,006,008	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	82,175	964,876	7.46%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	(209,131)	3,361,609	18,784,549	11.57%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	584,659	2,590,050	13.50%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	98,249	684,824	8.56%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,748,239	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	6,753,726	4,259,643	72,365,979	4.12%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,595,320	12,261,329	7.85%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,634	17,209,406	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,316,560	43,144,745	8.63%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(34,746)	263,434	1,685,931	9.27%
281	Full Visibility	Office of the Election Comptroller	3,610,062	117,109	243,136	2,310,466	6.73%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,909,042	20,895,061	3.45%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	53,990	492,010	7.81%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	12,567,617	15,366,833	37.16%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	753,881	527,333	39.34%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	4,027,959	23,024,129	10.24%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	35,667,954	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	540	492,812	4,232,277	6.47%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	1,218,400	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(6,490)	151,062	1,427,565	6.89%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,315,894	42,552,878	5.84%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	1,910,478	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	43,047	431,050	3,567,067	7.50%



**Period 6 - December**  
Data extracted on January 21, 2026

Joint Resolution - General Fund

**111**

			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	47,548,118	577,281,548	5,791,121,926	5.75%
			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,451,950	17,450,626	7.37%
2	Cash Transfers	PR House	43,590,502	-	3,438,385	22,573,190	7.89%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,318,474	29,266,224	7.66%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	28,228,977	201,406,987	6.97%
15	Full Visibility	Office of the Governor	19,790,000	690,112	1,405,135	9,410,763	7.10%
16	Full Visibility	Office of Management and Budget	24,444,027	(92,432)	1,750,120	11,991,743	7.16%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	508,812	910,406	14,204,873	4.29%
21	Partial Visibility - Payroll	Emergency and Disaster Management Bureau	8,198,000	142,734	353,699	5,128,626	4.31%
23	Full Visibility	Puerto Rico Department of State	11,634,200	511,353	771,795	5,945,250	6.63%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	15,244,408	129,548,368	7.08%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	8,735,187	1,066,614,888	0.76%
28	Full Visibility	State Elections Commission	32,336,000	1,271,505	1,874,423	17,288,670	5.80%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	105,319	1,852,343	3.26%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(66,042)	678,715	5,824,247	4.28%
31	Full Visibility	General Services Administration	24,784,129	307,330	1,727,653	14,399,671	6.97%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	13,495	41,268	277,433	7.85%
37	Full Visibility	Civil Rights Commission	856,000	(11,708)	43,884	492,452	5.13%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	2,577,066	11,426,434	84,252,680	7.15%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	807,322,429	13,021,270	52,307,462	432,930,796	6.48%
41	Partial Visibility - Payroll	Special Investigations Bureau	6,061,000	(31,379)	380,864	3,166,699	6.28%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	843,479	7,154,710	39,764,154	8.21%
43	Full Visibility	Puerto Rico National Guard	20,894,000	501,295	909,946	11,809,657	4.36%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(87,300)	22,129,519	134,730,127	8.17%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	1,753,159	3,611,928	31,115,797	6.26%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(411,466)	10,756,728	53,780,209	9.31%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	404,677	1,744,624	13,543,299	6.90%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(3,330)	289,887	1,653,949	7.63%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	14,802	201,609	1,740,917	6.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	535,915	3,719,617	20,511,068	8.31%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	15,168	61,503	549,004	5.74%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	378,801	930,431	7,765,145	6.48%
71	Full Visibility - External FS	Department of Health	404,671,376	-	25,355,073	236,249,402	6.27%
78	Full Visibility	Department of Housing	27,177,000	687,325	1,738,354	12,979,546	6.40%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	160,784,025	1,943,126,957	5.25%
82	Full Visibility	Institute of Puerto Rican Culture	16,100,606	-	1,187,251	8,803,860	7.37%
87	Full Visibility	Department of Recreation and Sports	36,384,518	2,493,106	2,299,351	16,737,861	6.32%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	11,309,039	48,942,072	10.97%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	11,223,543	79,236,531	8.30%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(152,476)	377,961	2,039,959	7.04%
106	Full Visibility	Public Housing Administration	3,309,000	-	224,512	1,929,916	6.78%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	282,428	1,817,041	7.88%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,104,323	8,457,953	9.78%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(112,257)	212,699	3,034,914	4.77%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	5,100,865	2,988,680	20,866,695	6.01%
123	Full Visibility	Family and Children Administration	237,181,352	(2,041,451)	8,830,560	128,456,531	3.72%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	(44,401)	904,011	6,262,726	6.80%



**Period 6 - December**  
Data extracted on January 21, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	47,548,118	577,281,548	5,791,121,926	5.75%
			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	271,228	1,187,372	14,403,945	4.06%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	46,341	6,923,072	62,244,196	6.56%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	3,483,657	33,539,997	229,614,117	6.81%
139	Full Visibility	Parole Board	3,376,000	(17,919)	241,589	1,913,224	7.16%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	(1,421)	109,450	909,690	8.85%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	152,792	178,657	2,551,543	4.67%
153	Full Visibility	Office for People with Disabilities	4,057,000	21,461	168,458	2,796,456	4.15%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	282,578	109,188	1,559,712	3.24%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	169,108	1,260,401	6.99%
162	Cash Transfers	Public Building Authority	5,047,000	-	384,834	2,649,675	7.63%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	45,903	316,050	7.63%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,201	138,347	7.65%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,466,477	417,369,331	8.32%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,753,322	12,577,171	7.33%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	653,888	4,470,696	7.63%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	305,459	2,204,099	7.36%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	758,884	5,306,066	7.48%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	272,990	1,888,561	7.61%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	-	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	641,610	4,222,625	7.74%
220	Cash Transfers	Correctional Health	55,039,000	(10,404)	4,019,447	27,704,371	7.30%
221	Partial Visibility - Payroll	Medical Emergency Corps Bureau	32,751,490	(7,514)	2,218,875	17,632,233	6.77%
222	Cash Transfers	Legislative Services	1,627,000	-	125,582	847,229	7.72%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,401,466	9,625,974	7.57%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	11,238	-	6.46%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	(10,538)	96,720	-	7.20%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(17,296)	144,061	-	6.85%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	634,858	-	7.63%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	82,199	-	7.47%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	(195,730)	764,463	-	5.44%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	335,216	-	7.74%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	86,849	-	7.57%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	225,739	-	7.78%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	14,773,189	8,896,710	-	9.54%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,517,609	-	7.46%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,180,314	-	7.63%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,160,930	-	8.58%
279	Full Visibility	Public Service Appeals Commission	2,841,369	475	185,581	-	6.53%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,588)	213,613	-	5.92%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,290,949	-	2.72%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	51,287	-	7.42%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	-	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	-	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	2,931,939	-	7.65%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,523,379	-	7.63%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(1,535)	457,227	-	6.00%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	20,937	133,594	-	6.09%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	3,983,572	-	7.07%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	234,153	-	7.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	53,380	370,483	-	6.45%

**Period 6 - December**  
Data extracted on January 21, 2026

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	2,274,804	139,773,477	2,053,741,228	4.58%
			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	205,750	0.00%
2	Cash Transfers	PR House	10,000	-	763	5,250	7.63%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	8,326,000	0.00%
16	Full Visibility	Office of Management and Budget	9,975,712	4,538,749	6,800	5,161,945	0.07%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	234,984	(50,758)	276,219	-1.28%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	373,831	2,099,913	13.17%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	37,024,693	1,035,099,507	2.46%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	2,250	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,486,868	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	1,439,635	89,702	72.78%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	3,161,000	-	(2,255,885)	5,416,885	-71.37%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	38,935	46,777	1,066,173	0.36%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	(100,000)	100,000	60,000	45.45%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	(4,255)	4,255	188,245	2.13%
71	Full Visibility - External FS	Department of Health	146,232,000	-	28,900,260	91,579,486	19.76%
82	Full Visibility	Institute of Puerto Rican Culture	3,577,000	-	278,437	1,877,925	7.78%
87	Full Visibility	Department of Recreation and Sports	1,031,000	11,640	58,660	511,696	5.69%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	491,242	9,802,761	3.18%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	7,457	45,240	1,453,953	2.24%
123	Full Visibility	Family and Children Administration	8,580,000	63,237	5,449,511	333,517	63.51%
124	Full Visibility	Child Support Administration (ASUME)	2,329,000	(181,693)	181,693	235,364	7.80%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	(1,990,975)	1,990,975	150	16.67%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	(697)	10,697	208,340	1.94%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	-	0.00%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	44,384,423	281,914,825	8.28%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	40,500	0.00%
208	Cash Transfers	Contributions to the Municipalities	340,525,225	(234,697)	7,871,518	254,627,706	2.31%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	54,976	378,525	7.63%
222	Cash Transfers	Legislative Services	8,025,000	-	611,906	4,213,125	7.63%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	200,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(107,881)	107,881	10,415,642	0.72%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	3,645,945	19,105,800	10.02%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	2,000,000	3,071,000	39.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	-	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	-	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	-	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	7,000,000	5,000	39.86%

**Period 6 - December**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	49,822,922	717,055,024	7,844,863,153	5.48%
GF			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,451,950	17,656,376	6.56%
2	Cash Transfers	PR House	43,600,502	-	3,439,148	22,578,440	7.89%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,318,474	29,266,224	7.66%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	28,228,977	209,732,987	6.80%
15	Full Visibility	Office of the Governor	19,790,000	690,112	1,405,135	9,410,763	7.10%
16	Full Visibility	Office of Management and Budget	34,419,739	4,446,317	1,756,920	17,153,688	5.10%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	508,812	910,406	14,204,873	4.29%
21	Partial Visibility - Payroll	Emergency and Disaster Management Bureau	8,198,000	142,734	353,699	5,128,626	4.31%
23	Full Visibility	Puerto Rico Department of State	15,606,600	746,337	721,037	6,221,469	4.62%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	15,618,240	131,648,281	7.16%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	45,759,880	2,101,714,396	1.72%
28	Full Visibility	State Elections Commission	32,336,000	1,271,505	1,874,423	17,288,433	5.80%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	105,319	1,852,343	3.26%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(66,042)	678,715	5,826,497	4.27%
31	Full Visibility	General Services Administration	26,284,129	307,330	1,727,653	15,886,538	6.57%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	13,495	41,268	277,433	7.85%
37	Full Visibility	Civil Rights Commission	856,000	(11,708)	43,884	492,452	5.13%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	2,577,066	12,866,069	84,342,382	7.96%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	810,483,429	13,021,270	50,051,578	438,347,680	6.18%
41	Partial Visibility - Payroll	Special Investigations Bureau	6,061,000	(31,379)	380,864	3,166,699	6.28%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	843,479	7,154,710	39,764,154	8.21%
43	Full Visibility	Puerto Rico National Guard	20,894,000	501,295	909,946	11,809,657	4.36%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(87,300)	22,129,519	140,930,127	7.99%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	1,753,159	3,611,928	41,115,797	5.33%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(411,466)	10,756,728	73,245,209	7.97%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	443,612	1,791,400	14,609,473	4.68%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(103,330)	389,887	1,713,949	9.70%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	14,802	201,609	1,740,917	6.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	535,915	3,719,617	20,511,068	8.31%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	15,168	61,503	549,004	5.74%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	374,546	934,686	7,953,390	6.42%
71	Full Visibility - External FS	Department of Health	550,903,376	-	54,255,333	327,828,888	9.85%
78	Full Visibility	Department of Housing	27,177,000	687,325	1,738,354	12,979,546	6.40%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	160,784,025	1,943,126,957	5.25%
82	Full Visibility	Institute of Puerto Rican Culture	19,677,606	-	1,465,688	10,681,785	7.45%
87	Full Visibility	Department of Recreation and Sports	37,415,518	2,504,745	2,358,011	17,249,557	6.30%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	11,309,039	48,942,072	10.97%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	11,714,785	89,039,292	7.78%
96	Full Visibility	Office of the Women's Advocate	5,372,000	(152,476)	377,961	2,039,959	7.04%
106	Full Visibility	Public Housing Administration	5,864,000	-	224,512	4,484,916	3.83%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	282,428	1,817,041	7.88%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,104,323	8,457,953	9.78%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(112,257)	212,699	3,034,914	4.77%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	5,108,322	3,033,920	22,320,648	5.86%
123	Full Visibility	Family and Children Administration	245,761,352	(1,978,214)	14,280,071	128,790,048	5.81%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	(226,094)	1,085,704	6,498,090	6.95%

**Period 6 - December**  
Data extracted on January 21, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	49,822,922	717,055,024	7,844,863,153	5.48%
			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	271,228	1,187,372	14,403,945	4.06%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	46,341	6,923,072	62,244,196	6.56%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	1,492,682	35,530,972	229,614,267	7.04%
139	Full Visibility	Parole Board	3,376,000	(17,919)	241,589	1,913,224	7.16%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	(1,421)	109,450	936,690	8.66%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	152,792	178,657	2,551,543	4.67%
153	Full Visibility	Office for People with Disabilities	4,057,000	21,461	168,458	2,796,456	4.15%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	281,881	119,885	1,768,052	3.06%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	169,108	1,260,401	6.76%
162	Cash Transfers	Public Building Authority	5,047,000	-	384,834	2,649,675	7.63%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	45,903	316,050	7.63%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	44,384,423	281,914,825	8.28%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,201	138,347	7.65%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,466,477	417,369,331	8.32%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,753,322	12,617,671	6.90%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	653,888	4,470,696	7.63%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	305,459	2,204,099	7.36%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	758,884	5,306,066	7.48%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	272,990	1,888,561	7.61%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	(234,697)	7,871,518	254,627,706	2.25%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	696,586	4,601,150	7.73%
220	Cash Transfers	Correctional Health	55,039,000	(10,404)	4,019,447	27,704,371	7.30%
221	Partial Visibility - Payroll	Medical Emergency Corps Bureau	32,751,490	(7,514)	2,218,875	17,632,233	6.77%
222	Cash Transfers	Legislative Services	9,652,000	-	737,488	5,060,354	7.64%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,401,466	9,825,974	6.23%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	11,238	-	6.46%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	(10,538)	96,720	1,000,000	0.45%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(17,296)	144,061	-	6.85%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	634,858	-	7.63%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	82,199	-	7.47%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	(303,611)	872,344	10,415,642	3.00%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	335,216	-	7.74%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	86,849	-	7.57%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	225,739	-	7.78%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	14,773,189	8,896,710	10,063,690	8.60%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	1,517,609	-	7.46%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,180,314	-	7.63%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,806,876	19,105,800	9.30%
279	Full Visibility	Public Service Appeals Commission	2,841,369	475	185,581	-	6.53%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,588)	213,613	-	5.92%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,290,949	-	2.72%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	51,287	-	7.42%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	3,470,833	3,071,000	10.26%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	-	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	2,931,939	-	7.45%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,523,379	-	7.63%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(1,535)	457,227	-	6.00%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	20,937	133,594	-	6.09%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	10,983,572	5,000	14.86%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	234,153	-	7.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	53,380	370,483	-	6.45%

# Fiscal Year to Date

Figures from period 1 through 6: July through December 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	151,251,085	3,878,380,732	6,016,561,183	38.61%
111			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	15,809,374	17,450,626	47.53%
2	Cash Transfers	PR House	43,590,502	-	21,017,312	22,573,190	48.22%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	27,141,358	29,266,224	48.12%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	203,824,203	201,406,987	50.30%
15	Full Visibility	Office of the Governor	19,790,000	2,700,696	7,678,541	9,410,763	38.80%
16	Full Visibility	Office of Management and Budget	24,444,027	3,146,937	9,305,347	11,991,743	38.07%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	594,094	6,444,032	14,204,873	30.33%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	702,948	2,366,426	5,128,626	28.87%
23	Full Visibility	Puerto Rico Department of State	11,634,200	1,636,748	4,052,202	5,945,250	34.83%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	85,730,632	129,548,368	39.82%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	90,247,220	1,066,614,888	7.80%
28	Full Visibility	State Elections Commission	32,336,000	2,629,660	12,417,670	17,288,670	38.40%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	1,380,637	1,852,343	42.70%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	435,439	9,607,463	5,824,247	60.55%
31	Full Visibility	General Services Administration	24,784,129	2,800,253	7,584,206	14,399,671	30.60%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	20,099	228,468	277,433	43.43%
37	Full Visibility	Civil Rights Commission	856,000	64,632	298,916	492,452	34.92%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	4,814,526	70,667,795	84,252,680	44.24%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	807,322,429	23,016,933	351,374,700	432,930,796	43.52%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	75,613	2,818,688	3,166,699	46.51%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	1,511,984	45,852,862	39,764,154	52.63%
43	Full Visibility	Puerto Rico National Guard	20,894,000	607,151	8,477,192	11,809,657	40.57%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	192,141	135,775,473	134,730,127	50.16%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	1,873,579	24,753,866	31,115,797	42.87%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	4,532,428	57,269,822	53,780,209	49.55%
55	Full Visibility	Puerto Rico Department of Agriculture	25,287,941	757,980	10,986,662	13,543,299	43.45%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	327,243	1,818,256	1,653,949	47.86%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	38,590	1,222,493	1,740,917	40.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	603,081	23,638,251	20,511,068	52.82%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	17,060	504,936	549,004	47.15%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	379,405	6,203,951	7,765,145	43.24%
71	Full Visibility - External FS	Department of Health	404,671,376	-	168,421,974	236,249,402	41.62%
78	Full Visibility	Department of Housing	27,177,000	687,325	13,510,129	12,979,546	49.71%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	1,120,735,661	1,943,126,957	36.58%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	7,296,746	8,803,860	45.32%
87	Full Visibility	Department of Recreation and Sports	36,384,518	2,763,323	16,883,334	16,737,861	46.40%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	54,189,351	48,942,072	52.54%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	55,993,469	79,236,531	41.41%
96	Full Visibility	Office of the Women's Advocate	5,372,000	1,309,720	2,022,321	2,039,959	37.65%
106	Full Visibility	Public Housing Administration	3,309,000	-	1,379,084	1,929,916	41.68%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	1,766,129	1,817,041	49.29%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	13,051,047	8,457,953	60.68%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	189,224	1,230,862	3,034,914	27.63%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	5,391,802	23,493,625	20,866,695	47.22%
123	Full Visibility	Family and Children Administration	237,181,352	6,269,931	102,454,891	128,456,531	43.20%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	1,133,598	5,900,986	6,262,726	44.38%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,948,351	12,875,297	14,403,945	44.05%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	2,503,985	40,739,818	62,244,196	38.62%
137	Full Visibility	Department of Correction and Rehabilitation	492,682,577	41,256,036	221,812,424	229,614,117	45.02%

# Fiscal Year to Date

Figures from period 1 through 6: July through December 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	151,251,085	3,878,380,732	6,016,561,183	38.61%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	37,879	1,424,897	1,913,224	42.21%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	18,060	309,250	909,690	25.00%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	219,710	1,052,399	2,551,543	27.52%
153	Full Visibility	Office for People with Disabilities	4,057,000	192,471	1,068,073	2,796,456	26.33%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	298,441	1,515,374	1,559,712	44.92%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	1,158,824	1,260,401	47.90%
162	Cash Transfers	Public Building Authority	5,047,000	-	2,397,325	2,649,675	47.50%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	285,950	316,050	47.50%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	125,653	138,347	47.60%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	417,144,669	417,369,331	49.99%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	11,336,977	12,577,171	47.41%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	4,102,471	4,470,696	47.85%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	1,947,901	2,204,099	46.91%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	4,841,088	5,306,066	47.71%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,063,302	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,699,439	1,888,561	47.36%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	9,000,000	-	100.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	4,071,255	4,222,625	49.09%
220	Cash Transfers	Correctional Health	55,039,000	-	27,334,629	27,704,371	49.66%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	233,078	14,886,180	17,632,233	45.45%
222	Cash Transfers	Legislative Services	1,627,000	-	779,771	847,229	47.93%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	8,879,448	9,625,974	47.98%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	82,650	91,350	47.50%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	125,029	573,951	644,020	42.74%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	177,838	889,418	1,037,062	42.27%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	3,954,850	4,371,150	47.50%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	218,323	882,677	19.83%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	2,219,663	4,040,163	7,800,174	28.74%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	2,074,435	2,254,835	47.92%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	549,578	597,975	47.89%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	1,377,500	1,522,500	47.50%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	30,251,483	24,339,126	38,632,391	26.11%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	9,591,281	10,743,720	47.17%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	13,560,908	15,029,092	47.43%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	19,607,009	17,232,069	53.22%
279	Full Visibility	Public Service Appeals Commission	2,841,369	31,306	1,310,187	1,499,875	46.11%
281	Full Visibility	Office of the Election Comptroller	3,610,062	171,798	1,327,824	2,110,440	36.78%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	65,710,429	18,604,112	77.93%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	250,276	440,724	36.22%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	19,921,784	8,825,000	69.30%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	455,296	452,000	50.18%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	18,249,810	20,092,190	47.60%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	28,178,425	31,144,575	47.50%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	18,948	3,826,468	3,776,584	50.20%
303	Cash Transfers	Convention Center of District Authority	108,800	-	108,800	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	33,109	885,858	1,273,034	40.41%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	24,779,694	31,564,306	43.98%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,516,675	1,676,325	47.50%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	284,756	2,319,040	3,143,204	40.35%

# Fiscal Year to Date

Figures from period 1 through 6: July through December 2025

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	17,307,144	978,073,629	2,053,741,228	32.08%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Entity	Total	Total	Total	Total	Total	Total	
PR Senate	4,115,000	-	3,909,250	205,750	95.00%		
PR House	10,000	-	4,750	5,250	47.50%		
The General Court of Justice	9,726,000	-	1,400,000	8,326,000	14.39%		
Office of Management and Budget	9,975,712	4,800,759	13,008	5,161,945	0.13%		
Custody of the Office of Management and Budget	258,970,755	-	-	258,970,755	0.00%		
Puerto Rico Department of State	3,972,400	1,935,727	1,760,454	276,219	44.32%		
Puerto Rico Department of Treasury	2,838,000	-	738,088	2,099,913	26.01%		
Custody of the Department of the Treasury	1,505,521,019	-	470,421,512	1,035,099,507	31.25%		
State Elections Commission	-	-	237	(237)			
Human Resources Management & Transformation	35,000	-	32,750	2,250	93.57%		
General Services Administration	1,500,000	13,133	-	1,486,868	0.00%		
Puerto Rico Department of Justice	1,978,037	-	1,888,335	89,702	95.47%		
Puerto Rico Police Bureau	3,161,000	-	(2,255,885)	5,416,885	-71.37%		
Department of Public Safety	6,200,000	-	-	6,200,000	0.00%		
Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%		
Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%		
Puerto Rico Department of Agriculture	12,957,000	159,871	11,730,956	1,066,173	90.54%		
Office of the Citizen’s Ombudsman	220,000	-	160,000	60,000	72.73%		
Puerto Rico Department of Consumer Affairs	200,000	7,500	4,255	188,245	2.13%		
Department of Health	146,232,000	-	54,652,514	91,579,486	37.37%		
Institute of Puerto Rican Culture	3,577,000	-	1,699,075	1,877,925	47.50%		
Department of Recreation and Sports	1,031,000	24,031	495,273	511,696	48.04%		
Mental Health and Drug Addiction Services Administration	15,436,000	-	5,633,239	9,802,761	36.49%		
Public Housing Administration	2,555,000	-	-	2,555,000	0.00%		
Secretariat of the Department of the Family	2,021,000	147,630	419,417	1,453,953	20.75%		
Family and Children Administration	8,580,000	63,237	8,183,246	333,517	95.38%		
Child Support Administration (ASUME)	2,329,000	1,550,005	543,631	235,364	23.34%		
Department of Correction and Rehabilitation	11,946,000	6,968,413	4,977,438	150	41.67%		
Office of Protection and Defense for People with Disabilities	27,000	-	-	27,000	0.00%		
State Historic Preservation Office of Puerto Rico	550,000	169,200	172,460	208,340	31.36%		
Puerto Rico Infrastructure Financing Authority	81,250	-	81,250	-	100.00%		
University of Puerto Rico	535,784,750	-	253,869,925	281,914,825	47.38%		
Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%		
Forensic Science Bureau	1,510,000	-	1,469,500	40,500	97.32%		
Contributions to the Municipalities	340,525,225	1,049,465	84,848,054	254,627,706	24.92%		
Puerto Rico Conservatory of Music Corporation	721,000	-	342,475	378,525	47.50%		
Legislative Services	8,025,000	-	3,811,875	4,213,125	47.50%		
Capitol Building Legislature	4,000,000	-	3,800,000	200,000	95.00%		
Joint Comission Controllers Office	-	-	-	-			
Special comision Legislative Funds	20,000,000	-	19,000,000	1,000,000	95.00%		
Administration for Integral Development of Childhood	15,000,000	363,994	4,220,365	10,415,642	28.14%		
Puerto Rico Technology and Innovation Services	10,200,000	54,179	82,131	10,063,690	0.81%		
Agricultural Enterprises Development Administration	36,392,000	-	17,286,200	19,105,800	47.50%		
University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	2,000,000	3,071,000	39.44%		
Center for Diabetes Research, Education, and Medical Services	1,009,252	-	1,009,252	-	100.00%		
Fiscal Agency & Financial Advisory Authority	1,002,000	-	1,002,000	-	100.00%		
Convention Center of District Authority	1,109,600	-	1,109,600	-	100.00%		
Retirement Board of the Government of Puerto Rico	17,562,000	-	17,557,000	5,000	99.97%		



# Fiscal Year to Date

Figures from period 1 through 6: July through December 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	168,558,229	4,856,454,361	8,070,302,410	37.09%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	19,718,624	17,656,376	52.76%
2	Cash Transfers	PR House	43,600,502	-	21,022,062	22,578,440	48.22%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	27,141,358	29,266,224	48.12%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	205,224,203	209,732,987	49.46%
15	Full Visibility	Office of the Governor	19,790,000	2,700,696	7,678,541	9,410,763	38.80%
16	Full Visibility	Office of Management and Budget	34,419,739	7,947,696	9,318,355	17,153,688	27.07%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	315,953,027	0.00%
18	Full Visibility	PR Planning Board	21,243,000	594,094	6,444,032	14,204,873	30.33%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	702,948	2,366,426	5,128,626	28.87%
23	Full Visibility	Puerto Rico Department of State	15,606,600	3,572,476	5,812,656	6,221,469	37.24%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	86,468,719	131,648,281	39.64%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	560,668,731	2,101,714,396	21.06%
28	Full Visibility	State Elections Commission	32,336,000	2,629,660	12,417,907	17,288,433	38.40%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	1,380,637	1,852,343	42.70%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	435,439	9,640,213	5,826,497	60.62%
31	Full Visibility	General Services Administration	26,284,129	2,813,385	7,584,206	15,886,538	28.85%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	20,099	228,468	277,433	43.43%
37	Full Visibility	Civil Rights Commission	856,000	64,632	298,916	492,452	34.92%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	4,814,526	72,556,130	84,342,382	44.87%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	23,016,933	349,118,815	438,347,680	43.08%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	75,613	3,166,688	3,166,699	46.51%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	1,511,984	45,852,862	39,764,154	52.63%
43	Full Visibility	Puerto Rico National Guard	20,894,000	607,151	8,477,192	11,809,657	40.57%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	192,141	135,775,473	140,930,127	49.03%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	1,873,579	24,753,866	41,115,797	36.54%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	4,532,428	57,269,822	73,245,209	42.41%
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	917,851	22,717,617	14,609,473	59.40%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	327,243	1,978,256	1,713,949	49.22%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	38,590	1,222,493	1,740,917	40.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	603,081	23,638,251	20,511,068	52.82%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	17,060	504,936	549,004	47.15%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	386,905	6,208,206	7,953,390	42.67%
71	Full Visibility - External FS	Department of Health	550,903,376	-	223,074,488	327,828,888	40.49%
78	Full Visibility	Department of Housing	27,177,000	687,325	13,510,129	12,979,546	49.71%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	1,120,735,661	1,943,126,957	36.58%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	8,995,821	10,681,785	45.72%
87	Full Visibility	Department of Recreation and Sports	37,415,518	2,787,354	17,378,607	17,249,557	46.45%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	54,189,351	48,942,072	52.54%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	61,626,708	89,039,292	40.90%
96	Full Visibility	Office of the Women's Advocate	5,372,000	1,309,720	2,022,321	2,039,959	37.65%
106	Full Visibility	Public Housing Administration	5,864,000	-	1,379,084	4,484,916	23.52%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	1,766,129	1,817,041	49.29%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	13,051,047	8,457,953	60.68%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	189,224	1,230,862	3,034,914	27.63%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	5,539,433	23,913,042	22,320,648	46.19%
123	Full Visibility	Family and Children Administration	245,761,352	6,333,168	110,638,137	128,790,048	45.02%
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	2,683,604	6,444,617	6,498,090	41.24%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,948,351	12,875,297	14,403,945	44.05%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	2,503,985	40,739,818	62,244,196	38.62%
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	48,224,448	226,789,861	229,614,267	44.94%



# Fiscal Year to Date

Figures from period 1 through 6: July through December 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	168,558,229	4,856,454,361	8,070,302,410	37.09%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	37,879	1,424,897	1,913,224	42.21%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	18,060	309,250	936,690	24.47%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	219,710	1,052,399	2,551,543	27.52%
153	Full Visibility	Office for People with Disabilities	4,057,000	192,471	1,068,073	2,796,456	26.33%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	467,641	1,687,834	1,768,052	43.02%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	1,240,074	1,260,401	49.59%
162	Cash Transfers	Public Building Authority	5,047,000	-	2,397,325	2,649,675	47.50%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	285,950	316,050	47.50%
176	Cash Transfers	University of Puerto Rico	535,784,750	-	253,869,925	281,914,825	47.38%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	125,653	138,347	47.60%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	417,144,669	417,369,331	49.99%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	12,806,477	12,617,671	50.37%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	4,102,471	4,470,696	47.85%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	1,947,901	2,204,099	46.91%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	4,841,088	5,306,066	47.71%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,063,302	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,699,439	1,888,561	47.36%
208	Cash Transfers	Contributions to the Municipalities	349,525,225	1,049,465	93,848,054	254,627,706	26.85%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	4,413,730	4,601,150	48.96%
220	Cash Transfers	Correctional Health	55,039,000	-	27,334,629	27,704,371	49.66%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	233,078	14,886,180	17,632,233	45.45%
222	Cash Transfers	Legislative Services	9,652,000	-	4,591,646	5,060,354	47.57%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	12,679,448	9,825,974	56.34%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	82,650	91,350	47.50%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	125,029	19,573,951	1,644,020	91.71%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	177,838	889,418	1,037,062	42.27%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	3,954,850	4,371,150	47.50%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	218,323	882,677	19.83%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	2,583,657	8,260,527	18,215,816	28.43%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	2,074,435	2,254,835	47.92%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	549,578	597,975	47.89%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	1,377,500	1,522,500	47.50%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	30,305,662	24,421,257	48,696,081	23.61%
272	Cash Transfers	Office of the Inspector General	20,335,000	-	9,591,281	10,743,720	47.17%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	13,560,908	15,029,092	47.43%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	36,893,209	36,337,869	50.38%
279	Full Visibility	Public Service Appeals Commission	2,841,369	31,306	1,310,187	1,499,875	46.11%
281	Full Visibility	Office of the Election Comptroller	3,610,062	171,798	1,327,824	2,110,440	36.78%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	65,710,429	18,604,112	77.93%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	250,276	440,724	36.22%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	21,921,784	11,896,000	64.82%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	1,464,548	452,000	76.42%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	19,251,810	20,092,190	48.93%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	28,178,425	31,144,575	47.50%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	18,948	3,826,468	3,776,584	50.20%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	1,218,400	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	33,109	885,858	1,273,034	40.41%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	5,000	42,336,694	31,569,306	57.28%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,516,675	1,676,325	47.50%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	284,756	2,319,040	3,143,204	40.35%

Recorded General Fund - Quarterly Encumbrances and Expenditures Summary  
as of January 21, 2026

			19%		18%		38%	62%	
			FY26	Q1	Q1	Q2	Q2	FY26	FY26
			13,095,315,000	101,652,879	2,484,113,215	66,905,350	2,372,341,146	5,025,012,590	8,070,302,410
General Fund			BUDGET	ENCUMBRANCES	EXPENSES	ENCUMBRANCES	EXPENSES	YTD Total	Balance
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	8,684,286	-	11,034,338	19,718,624	17,656,376
2	Cash Transfers	PR House	43,600,502	-	10,465,258	-	10,556,804	22,022,062	22,578,440
8	Cash Transfers	Office of the Comptroller	56,407,582	-	13,564,026	-	13,577,332	27,141,358	29,266,224
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	103,796,772	-	101,427,432	205,224,203	209,732,987
15	Full Visibility	Office of the Governor	19,790,000	1,303,332	3,725,318	1,397,364	3,953,224	10,379,237	9,410,763
16	Full Visibility	Office of Management and Budget	34,419,739	1,503,757	4,348,035	6,443,939	4,970,320	17,266,051	17,153,688
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	315,953,027	-	-	-	-	-	315,953,027
18	Full Visibility	PR Planning Board	21,243,000	84,136	3,377,695	509,958	3,066,338	7,038,127	14,204,873
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	620,132	1,323,335	82,816	1,043,091	3,069,374	5,128,626
23	Full Visibility	Puerto Rico Department of State	15,606,600	3,165,848	3,639,704	406,628	2,172,952	9,385,131	6,221,469
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	36,020,583	-	50,448,136	86,468,719	131,648,281
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	370,622,683	-	190,046,046	560,668,731	2,101,714,396
28	Full Visibility	State Elections Commission	32,336,000	884,287	6,736,185	1,745,373	5,681,721	15,047,567	17,288,433
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	849,915	-	530,722	1,380,637	1,852,343
30	Full Visibility	Human Resources Management & Transformation	15,902,148	5,225,400	2,372,676	(4,789,961)	7,267,536	10,075,651	5,826,497
31	Full Visibility	General Services Administration	26,284,129	3,104,891	3,039,959	(291,505)	4,544,247	10,397,591	15,886,538
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	10,052	110,058	10,048	118,410	248,567	277,433
37	Full Visibility	Civil Rights Commission	856,000	118,687	140,443	(54,056)	158,473	363,548	492,452
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	3,202,415	34,630,436	1,612,111	37,925,693	77,370,655	84,342,382
40	Partial Visibility - Operations	Puerto Rico Police Bureau	810,483,429	14,121,095	172,617,605	8,895,839	176,501,210	372,135,749	438,347,680
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	177,571	1,388,959	(101,959)	1,429,729	2,894,301	3,166,699
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	964,995	22,315,389	546,989	23,537,472	47,364,846	39,764,154
43	Full Visibility	Puerto Rico National Guard	20,894,000	104,153	3,772,602	502,998	4,704,590	9,084,343	11,809,657
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	443,058	66,665,579	(250,917)	69,109,894	135,967,614	140,930,127
49	Full Visibility	Department of Transportation and Public Works	67,743,242	25,988	13,154,333	1,847,592	11,599,533	26,627,445	41,115,797
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	9,647,318	26,532,110	(5,114,889)	30,737,712	61,802,250	73,245,209
55	Full Visibility	Puerto Rico Department of Agriculture	38,244,941	335,158	5,736,414	582,693	16,981,203	23,635,468	14,609,473
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	313,485	904,677	13,757	1,073,579	2,305,499	1,713,949
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	59,575	595,198	(20,985)	627,295	1,261,083	1,740,917
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	186,068	11,852,704	417,013	11,785,547	24,241,332	20,511,068
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	265,145	15,083	239,791	521,996	549,004
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	-	3,257,682	386,905	2,950,525	6,595,111	7,953,390
71	Full Visibility - External FS	Department of Health	550,903,376	-	95,381,679	-	127,692,809	223,074,488	327,828,888
78	Full Visibility	Department of Housing	27,177,000	3,800	6,763,877	683,525	6,746,252	14,197,454	12,979,546
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	591,559,830	-	529,175,832	1,120,735,661	1,943,126,957
82	Full Visibility	Institute of Puerto Rican Culture	19,677,606	-	4,431,053	-	4,564,768	8,995,821	10,681,785
87	Full Visibility	Department of Recreation and Sports	37,415,518	485,522	10,030,332	2,301,832	7,348,275	20,165,961	17,249,557
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	25,023,305	-	29,166,046	54,189,351	48,942,072
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	26,947,443	-	34,679,265	61,626,708	89,039,292
96	Full Visibility	Office of the Women's Advocate	5,372,000	725,276	903,353	584,443	1,118,968	3,332,041	2,039,959
106	Full Visibility	Public Housing Administration	5,864,000	-	684,248	-	694,836	1,379,084	4,484,916
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	713,222	-	1,052,907	1,766,129	1,817,041
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	6,553,296	-	6,497,751	13,051,047	8,457,953
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	458,880	497,676	(269,656)	733,185	1,420,086	3,034,914
121	Cash Transfers	Government Board of the 911 Service	-	-	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	726,034	14,166,165	4,813,399	9,746,877	29,452,474	22,320,648
123	Full Visibility	Family and Children Administration	245,761,352	17,166,459	47,155,004	(10,833,291)	63,483,132	116,971,304	128,790,048

Recorded General Fund - Quarterly Encumbrances and Expenditures Summary  
as of January 21, 2026

			19%			18%		38%	62%
			FY26	Q1	Q1	Q2	Q2	FY26	FY26
			13,095,315,000	101,652,879	2,484,113,215	66,905,350	2,372,341,146	5,025,012,590	8,070,302,410
General Fund			BUDGET	ENCUMBRANCES	EXPENSES	ENCUMBRANCES	EXPENSES	YTD Total	Balance
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total	Total	Total
124	Full Visibility	Child Support Administration (ASUME)	15,626,310	726,353	3,096,502	1,957,251	3,348,115	9,128,220	6,498,090
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	605,532	4,444,666	1,342,819	8,430,630	14,823,647	14,403,945
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	2,322,334	19,078,504	181,651	21,661,314	43,243,804	62,244,196
137	Full Visibility	Department of Correction and Rehabilitation	504,628,577	14,226,106	113,039,394	33,998,343	113,750,467	275,014,310	229,614,267
139	Full Visibility	Parole Board	3,376,000	26,163	703,093	11,716	721,804	1,462,776	1,913,224
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	19,472	106,219	(1,412)	203,031	327,310	936,690
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	58,016	449,796	161,694	602,604	1,272,109	2,551,543
153	Full Visibility	Office for People with Disabilities	4,057,000	182,277	513,429	10,194	554,644	1,260,544	2,796,456
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	64,606	727,938	403,035	959,896	2,155,475	1,768,052
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	598,942	-	641,132	1,240,074	1,260,401
162	Cash Transfers	Public Building Authority	5,047,000	-	1,217,589	-	1,179,736	2,397,325	2,649,675
167	Cash Transfers	Integral Development of the "Peninsula de Cantera"	602,000	-	145,233	-	140,718	285,950	316,050
176	Cash Transfers	University of Puerto Rico	535,784,750	-	124,265,474	-	129,604,451	253,869,925	281,914,825
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	63,665	-	61,988	125,653	138,347
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	208,619,063	-	208,525,606	417,144,669	417,369,331
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	-	-	-	6,000,000
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	5,686,745	-	7,119,732	12,806,477	12,617,671
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	2,045,969	-	2,056,501	4,102,471	4,470,696
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	996,037	-	951,864	1,947,901	2,204,099
193	Cash Transfers	Office of Government Ethics	10,147,154	-	2,424,216	-	2,416,872	4,841,088	5,306,066
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	3,063,302	3,063,302	-
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	862,783	-	836,656	1,699,439	1,888,561
208	Cash Transfers	Contributions to the Municipalities	349,525,225	1,510,283	34,113,107	(460,819)	59,734,947	94,897,519	254,627,706
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	2,198,996	-	2,214,734	4,413,730	4,601,150
220	Cash Transfers	Correctional Health	55,039,000	-	14,391,136	-	12,943,493	27,334,629	27,704,371
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	470,118	7,966,965	(237,041)	6,919,215	15,119,257	17,632,233
222	Cash Transfers	Legislative Services	9,652,000	-	2,327,369	-	2,264,277	4,591,646	5,060,354
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	4,434,713	-	8,244,735	12,679,448	9,825,974
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	-	82,650	82,650	91,350
226	Cash Transfers	Special Comission Legislative Funds	21,343,000	167,309	19,270,356	(42,280)	303,595	19,698,980	1,644,020
231	Full Visibility	Office for the Patient's Advocate	2,104,318	102,374	428,083	75,464	461,335	1,067,256	1,037,062
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	2,008,648	-	1,946,203	3,954,850	4,371,150
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	39,911	-	178,412	218,323	882,677
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	2,453,364	2,852,625	130,293	5,407,902	10,844,184	18,215,816
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	870,430	-	1,204,005	2,074,435	2,254,835
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	274,784	-	274,794	549,578	597,975
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	693,693	-	683,807	1,377,500	1,522,500
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	13,191,096	6,415,886	17,114,567	18,005,371	54,726,919	48,696,081
272	Cash Transfers	Office of the Inspector General	20,335,000	-	4,893,275	-	4,698,006	9,591,281	10,743,720
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	6,882,380	-	6,678,528	13,560,908	15,029,092
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	9,795,107	-	27,098,102	36,893,209	36,337,869
279	Full Visibility	Public Service Appeals Commission	2,841,369	82,499	640,370	(51,193)	669,818	1,341,494	1,499,875
281	Full Visibility	Office of the Election Comptroller	3,610,062	86,900	650,503	84,899	677,321	1,499,622	2,110,440
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	58,135,391	-	7,575,038	65,710,429	18,604,112
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	109,688	-	140,589	250,276	440,724
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	4,412,500	-	17,509,284	21,921,784	11,896,000
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	560,000	-	904,548	1,464,548	452,000
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	9,265,953	-	9,985,857	19,251,810	20,092,190
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	14,311,674	-	13,866,751	28,178,425	31,144,575
298	Cash Transfers	Public Service Regulatory Board	7,622,000	33,200	2,278,551	(14,253)	1,547,917	3,845,416	3,776,584
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	-	1,218,400	1,218,400	-
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	16,997	463,940	16,112	421,918	918,966	1,273,034
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	15,106,608	5,000	27,230,086	42,341,694	31,569,306
317	Cash Transfers	Congressional Budget Office	3,193,000	-	782,285	-	734,390	1,516,675	1,676,325
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	138,531	1,136,782	146,225	1,182,258	2,603,796	3,143,204