

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 4: July through October 2025

Data extracted on November 19, 2025

Disclaimers

- *The Puerto Rico Treasury Department (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*
- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*
- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*
- *Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by the Treasury Department, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.*
- *By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.*
- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of the Treasury Department should clarification be required.*

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 4: July through October 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 for period 1 through 4: July through October
- It is the sole responsibility of the of 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 November 19, 2025

	FY26 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS ¹	AMENDED	ENCUMBRANCES	EXPENSES	BALANCE
PRIFAS						
Joint Resolution - Code 111	\$ 10,046,193,000	\$ -	\$ 10,046,193,000	\$ 76,002,109	\$ 2,544,112,290	\$ 7,426,078,600
Special Appropriations - Code 141	3,049,122,000	-	3,049,122,000	8,169,292	865,816,405	2,175,136,303
General Fund	<u>\$ 13,095,315,000</u>	<u>\$ -</u>	<u>\$ 13,095,315,000</u>	<u>\$ 84,171,401</u>	<u>\$ 3,409,928,696</u>	<u>\$ 9,601,214,903</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 4: July through October 2025

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on November 19, 2025		
		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	-	-	-	43,328,000	10,000	43,338,000
8	Office of the Comptroller	56,309,000	-	56,309,000	(258,000)	-	(258,000)	56,051,000	-	56,051,000
10	The General Court of Justice	401,931,000	9,726,000	411,657,000	-	-	-	401,931,000	9,726,000	411,657,000
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	2,123,392	3,531,419	24,444,027	5,483,392	29,927,419
17	Custody of the Office of Management and Budget	155,641,000	628,600,001	784,241,001	(53,489,956)	(129,105,250)	(182,595,206)	102,151,044	499,494,751	601,645,795
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	34,170,646	58,858,754	1,156,862,108	1,507,075,646	2,663,937,754
28	State Elections Commission	32,369,000	-	32,369,000	(2,000)	-	(2,000)	32,367,000	-	32,367,000
29	Puerto Rico Federal Affairs Administration	3,222,000	-	3,222,000	-	-	-	3,222,000	-	3,222,000
30	Human Resources Management & Transformation	10,309,000	35,000	10,344,000	5,505,516	-	5,505,516	15,814,516	35,000	15,849,516
31	General Services Administration	24,708,000	-	24,708,000	-	1,500,000	1,500,000	24,708,000	1,500,000	26,208,000
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)	171,710	56,710	159,735,000	237,710	159,972,710
40	Puerto Rico Police Bureau	860,938,000	-	860,938,000	-	2,900,000	2,900,000	860,938,000	2,900,000	863,838,000
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	(328,000)	-	(328,000)	270,001,000	6,200,000	276,201,000
49	Department of Transportation and Public Works	57,492,000	10,000,000	67,492,000	(146,000)	-	(146,000)	57,346,000	10,000,000	67,346,000
50	Department of Natural and Environmental Resources	115,392,000	7,077,000	122,469,000	(507,000)	-	(507,000)	114,885,000	7,077,000	121,962,000
55	Puerto Rico Department of Agriculture	25,954,000	12,957,000	38,911,000	(13,000)	-	(13,000)	25,941,000	12,957,000	38,898,000
60	Office of the Citizen's Ombudsman	3,786,000	220,000	4,006,000	(28,000)	-	(28,000)	3,758,000	220,000	3,978,000
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	(100,000)	-	(100,000)	44,713,000	-	44,713,000
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	(56,000)	-	(56,000)	14,261,000	200,000	14,461,000
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	(453,000)	-	(453,000)	3,043,931,000	-	3,043,931,000
82	Institute of Puerto Rican Culture	16,021,000	3,577,000	19,598,000	-	-	-	16,021,000	3,577,000	19,598,000
87	Department of Recreation and Sports	36,313,000	1,031,000	37,344,000	(42,000)	-	(42,000)	36,271,000	1,031,000	37,302,000
90	Medical Services Administration of Puerto Rico	99,089,000	-	99,089,000	-	-	-	99,089,000	-	99,089,000
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	(4,404,000)	-	(4,404,000)	5,341,000	-	5,341,000
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	-	-	-	49,541,000	2,021,000	51,562,000
123	Family and Children Administration	236,201,000	-	236,201,000	-	8,580,000	8,580,000	236,201,000	8,580,000	244,781,000
124	Child Support Administration (ASUME)	13,133,000	4,704,000	17,837,000	-	-	-	13,133,000	4,704,000	17,837,000
126	Vocational Rehabilitation Administration	28,820,000	-	28,820,000	-	-	-	28,820,000	-	28,820,000
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	(122,000)	-	(122,000)	428,054,000	11,946,000	440,000,000

PRIFAS 7.5 - Budgetary Transfers in PRIFAS

Figures from period 1 through 4: July through October 2025

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on November 19, 2025		
		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	-	-	-	3,809,000	-	3,809,000
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	-	550,000	550,000	3,363,000	550,000	3,913,000
161	Puerto Rico Infrastructure Financing Authority	2,405,000	-	2,405,000	-	81,250	81,250	2,405,000	81,250	2,486,250
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	-	-	-	-	560,898,000	560,898,000
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	-	700,000	700,000	23,729,000	1,510,000	25,239,000
191	Musical Arts Corporation	8,506,000	-	8,506,000	-	-	-	8,506,000	-	8,506,000
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	(80,000)	-	(80,000)	10,069,000	-	10,069,000
196	Puerto Rico Public Broadcasting Corporation	-	-	-	3,000,000	-	3,000,000	3,000,000	-	3,000,000
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	30,000,000	39,000,000	9,000,000	96,839,999	105,839,999
215	Puerto Rico Conservatory of Music Corporation	8,215,000	721,000	8,936,000	-	-	-	8,215,000	721,000	8,936,000
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	-	-	-	18,362,000	4,000,000	22,362,000
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	-	-	-	2,089,000	-	2,089,000
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	-	-	-	1,139,000	-	1,139,000
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	-	-	-	19,556,000	-	19,556,000
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	(386,000)	-	(386,000)	36,754,000	36,392,000	73,146,000
279	Public Service Appeals Commission	2,819,000	-	2,819,000	-	-	-	2,819,000	-	2,819,000
281	Office of the Election Comptroller	2,923,000	-	2,923,000	-	-	-	2,923,000	-	2,923,000
285	Puerto Rico Integrated Transit Authority	83,927,000	-	83,927,000	-	-	-	83,927,000	-	83,927,000
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	10,881,000	-	10,881,000	28,531,000	5,071,000	33,602,000
293	Center for Diabetes Research, Education, and Medical Services	904,000	334,000	1,238,000	-	675,252	675,252	904,000	1,009,252	1,913,252
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	-	10,462,000	10,462,000	56,349,000	10,562,000	66,911,000
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 November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Joint Resolution - General Fund			10,046,193,000	46,728,047	666,765,991	9,332,698,961	6.64%
111			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	43,328,000	-	3,531,276	39,796,724	8.15%
8	Cash Transfers	Office of the Comptroller	56,051,000	-	4,584,570	51,466,430	8.18%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	26,222,161	375,708,839	6.52%
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	102,151,044	-	-	102,151,044	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	32,367,000	149,777	2,958,705	29,258,519	9.14%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	360,905	2,861,095	11.20%
30	Full Visibility	Human Resources Management & Transformation	15,814,516	21,011	736,067	15,057,438	4.65%
31	Full Visibility	General Services Administration	24,708,000	372,014	397,623	23,398,364	3.79%
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	860,938,000	9,551,923	70,343,254	781,042,823	8.17%
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	270,001,000	78,590	22,714,051	247,208,358	8.41%
49	Full Visibility	Department of Transportation and Public Works	57,346,000	220	5,434,023	51,911,757	9.48%
50	Full Visibility	Department of Natural and Environmental Resources	114,885,000	1,589,470	8,464,049	104,831,481	7.37%
55	Full Visibility	Puerto Rico Department of Agriculture	25,941,000	33,390	2,221,971	23,685,639	8.57%
60	Full Visibility	Office of the Citizen's Ombudsman	3,758,000	220,206	268,383	3,269,411	7.14%
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	44,713,000	2,211	4,562,521	40,148,268	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	14,261,000	-	1,361,541	12,899,459	9.55%
71	Full Visibility - External FS	Department of Health	404,671,376	-	27,922,818	376,748,558	6.90%
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	3,043,931,000	-	187,283,997	2,856,647,003	6.15%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	1,221,422	14,799,578	7.62%
87	Full Visibility	Department of Recreation and Sports	36,271,000	260,907	4,798,441	31,211,652	13.23%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,424,256	90,664,744	8.50%
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	5,341,000	882,065	222,289	4,236,646	4.16%
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	49,541,000	771,018	8,088,940	40,681,042	16.33%
123	Full Visibility	Family and Children Administration	236,201,000	9,735,836	7,164,542	219,300,622	3.03%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	357,039	911,724	11,864,237	6.94%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	695	1,154,067	27,665,238	4.00%
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	428,054,000	2,819,537	44,489,748	380,744,715	10.39%

Period 1 - July

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Joint Resolution - General Fund			10,046,193,000	46,728,047	666,765,991	9,332,698,961	6.64%
111			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	3,809,000	53,222	140,041	3,615,738	3.68%
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	3,363,000	1,389	379,162	2,982,449	11.27%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,621	2,209,379	8.13%
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	23,729,000	-	1,917,261	21,811,739	8.08%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	37,821	8,468,179	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	10,069,000	-	827,743	9,241,257	8.22%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	-	3,000,000	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	8,215,000	-	682,600	7,532,400	8.31%
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	18,362,000	-	1,495,160	16,866,840	8.14%
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	2,089,000	159,217	118,846	1,810,938	5.69%
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	501,170	645,292	12,913,538	4.59%
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	1,139,000	-	92,544	1,046,456	8.13%
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	19,556,000	-	1,593,240	17,962,760	8.15%
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	36,754,000	-	3,408,724	33,345,276	9.27%
279	Full Visibility	Public Service Appeals Commission	2,819,000	33,357	191,271	2,594,372	6.79%
281	Full Visibility	Office of the Election Comptroller	2,923,000	120,036	204,366	2,598,598	6.99%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	54,636,993	29,290,007	65.10%
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	28,531,000	-	1,470,833	27,060,167	5.16%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	828,667	8.33%
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 November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	593,010	262,983,849	2,785,545,141	8.62%
141			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	5,483,392	-	-	5,483,392	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	499,494,751	-	-	499,494,751	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	1,507,075,646	-	206,112,871	1,300,962,775	13.68%
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	237,710	-	-	237,710	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	-	-	2,900,000	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	7,077,000	-	-	7,077,000	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)	4,704,000	322,190	85	4,381,725	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%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	45,572,963	515,325,038	8.13%
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	96,839,999	-	4,320,000	92,519,999	4.46%
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%
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	10,562,000	-	-	10,562,000	0.00%

Period 1 - July

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	47,321,058	929,749,840	12,118,244,102	7.10%
GF			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	43,338,000	-	3,532,089	39,805,911	8.15%
8	Cash Transfers	Office of the Comptroller	56,051,000	-	4,584,570	51,466,430	8.18%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	26,222,161	385,434,839	6.37%
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	29,927,419	238,588	1,457,617	28,231,214	4.87%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	601,645,795	-	-	601,645,795	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	2,663,937,754	-	207,814,190	2,456,123,564	7.80%
28	Full Visibility	State Elections Commission	32,367,000	149,777	2,958,705	29,258,519	9.14%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	360,905	2,861,095	11.20%
30	Full Visibility	Human Resources Management & Transformation	15,849,516	21,011	736,067	15,092,438	4.64%
31	Full Visibility	General Services Administration	26,208,000	372,014	937,623	24,898,364	3.58%
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	159,972,710	670,074	12,463,368	146,839,269	7.79%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	9,551,923	70,343,254	783,942,823	8.14%
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	276,201,000	78,590	22,714,051	253,408,358	8.22%
49	Full Visibility	Department of Transportation and Public Works	67,346,000	220	5,434,023	61,911,757	8.07%
50	Full Visibility	Department of Natural and Environmental Resources	121,962,000	1,589,470	8,464,049	111,908,481	6.94%
55	Full Visibility	Puerto Rico Department of Agriculture	38,898,000	120,292	2,246,518	36,531,190	5.78%
60	Full Visibility	Office of the Citizen's Ombudsman	3,978,000	220,206	268,383	3,489,411	6.75%
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	44,713,000	2,211	4,562,521	40,148,268	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	14,461,000	-	1,361,541	13,099,459	9.42%
71	Full Visibility - External FS	Department of Health	550,903,376	-	30,733,266	520,170,110	5.58%
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	3,043,931,000	-	187,283,997	2,856,647,003	6.15%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	1,512,053	18,085,947	7.72%
87	Full Visibility	Department of Recreation and Sports	37,302,000	260,907	4,798,441	32,242,652	12.86%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,424,256	90,664,744	8.50%
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	5,341,000	882,065	222,289	4,236,646	4.16%
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	51,562,000	954,936	8,088,940	42,518,124	15.69%
123	Full Visibility	Family and Children Administration	244,781,000	9,735,836	7,164,542	227,880,622	2.93%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	679,229	911,809	16,245,962	5.11%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	695	1,154,067	27,665,238	4.00%
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	440,000,000	2,819,537	44,489,748	392,690,715	10.11%

Period 1 - July

Data extracted on November 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	47,321,058	929,749,840	12,118,244,102	7.10%
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	3,809,000	53,222	140,041	3,615,738	3.68%
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	3,913,000	1,389	379,162	3,532,449	9.69%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	195,621	2,290,629	7.87%
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	560,898,000	-	45,572,963	515,325,038	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%
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	-	1,917,261	23,321,739	7.60%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	37,821	8,468,179	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	10,069,000	-	827,743	9,241,257	8.22%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	-	3,000,000	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	105,839,999	-	4,320,000	101,519,999	4.08%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	741,181	8,194,819	8.29%
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	22,362,000	-	1,495,160	20,866,840	6.69%
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	2,089,000	159,217	118,846	1,810,938	5.69%
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	501,170	645,292	27,913,538	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	1,139,000	-	92,544	1,046,456	8.13%
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	19,556,000	-	1,593,240	17,962,760	8.15%
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	73,146,000	-	6,365,574	66,780,426	8.70%
279	Full Visibility	Public Service Appeals Commission	2,819,000	33,357	191,271	2,594,372	6.79%
281	Full Visibility	Office of the Election Comptroller	2,923,000	120,036	204,366	2,598,598	6.99%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	54,636,993	29,290,007	65.10%
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	33,602,000	-	1,470,833	32,131,167	4.38%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	75,333	1,837,919	3.94%
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	66,911,000	-	4,194,064	62,716,936	6.27%
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 November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Joint Resolution - General Fund			10,046,193,000	30,092,472	599,404,830	8,703,201,659	5.97%
111			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	36,280,193	8.12%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,546,018	46,920,412	8.10%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	25,980,677	349,728,162	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	785,721	1,352,133	20,609,968	5.87%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	132,161,340	-	-	102,151,044	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	315,520	6,670,431	3.85%
23	Full Visibility	Puerto Rico Department of State	11,875,000	131,852	679,776	9,161,068	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	705,612	2,089,047	26,463,860	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,612,015	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,887,516	364,173	833,325	13,859,940	5.25%
31	Full Visibility	General Services Administration	24,708,000	984,657	925,714	21,487,993	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	2,445,026	10,962,972	133,193,560	6.86%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	3,820,183	61,539,086	715,683,553	7.15%
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	48,018	7,230,698	71,004,320	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	11,015	1,213,083	18,152,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	506,608	21,885,918	224,815,832	8.10%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	6,419	3,913,036	47,992,301	6.81%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	10,065,702	9,591,451	85,174,329	8.31%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	29,809	1,698,376	21,957,454	6.54%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	(45,890)	354,254	2,961,047	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	36,220,817	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	11,947,516	6.65%
71	Full Visibility - External FS	Department of Health	403,881,000	-	21,604,434	355,144,124	5.35%
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	-	182,178,602	2,674,468,401	5.98%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	701,751	14,097,828	4.38%
87	Full Visibility	Department of Recreation and Sports	36,313,000	289,721	2,372,515	28,549,416	6.53%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	82,361,864	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	3,956,850	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	37,918,476	5.81%
123	Full Visibility	Family and Children Administration	236,201,000	4,339,347	18,968,196	195,993,079	8.03%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	35,139	863,538	10,965,561	6.58%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,992	1,634,152	24,873,093	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	5,369,854	23,965,524	351,409,337	5.60%

Period 2 - August

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Joint Resolution - General Fund			10,046,193,000	30,092,472	599,404,830	8,703,201,659	5.97%
111			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	3,449,650	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	2,817,933	4.59%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,316	2,014,063	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	19,900,192	8.06%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,127,932	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	8,432,801	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	6,851,300	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	15,374,880	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	1,676,041	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	507,121	12,363,043	3.61%
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	953,913	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	(3,385,039)	5,284,644	78,099,093	5.67%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	16,369,521	8.15%
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	32,312,575	2.78%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	230,449	2,285,444	8.17%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	2,387,415	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,163,516	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	25,589,333	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	753,333	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 November 19, 2025

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	8,513,794	194,034,365	2,582,996,982	6.36%
141			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	5,483,392	-	-	5,483,392	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	499,494,751	-	-	499,494,751	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	2,446,381	1,063,069	462,950	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	1,507,075,646	-	102,575,241	1,198,387,534	6.81%
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	237,710	-	-	237,710	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	-	-	2,900,000	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	7,077,000	-	-	7,077,000	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	60,000	-	160,000	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)	4,704,000	529,723	39,922	3,812,080	0.85%
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%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,298,194	471,026,843	7.90%
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	96,839,999	-	19,319,999	73,200,000	19.95%
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	850,880	-	14,149,120	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%
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	10,562,000	-	95,000	10,467,000	0.90%

Period 2 - August

Data extracted on November 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	38,606,266	793,439,195	11,286,198,641	6.06%
GF			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	36,288,568	8.12%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,546,018	46,920,412	8.10%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	25,980,677	359,454,162	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	28,519,392	785,721	1,352,133	26,093,360	4.74%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	631,656,091	-	-	601,645,795	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	315,520	6,670,431	3.85%
23	Full Visibility	Puerto Rico Department of State	15,847,400	2,578,233	1,742,845	9,624,018	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	2,653,671,130	-	118,870,155	2,337,253,410	4.48%
28	Full Visibility	State Elections Commission	32,400,000	705,612	2,089,047	26,463,860	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,612,015	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,922,516	364,173	833,325	13,894,940	5.23%
31	Full Visibility	General Services Administration	26,208,000	984,657	925,714	22,987,993	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	160,087,710	2,445,026	10,962,972	133,431,270	6.85%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	3,820,183	61,539,086	718,583,553	7.12%
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	48,018	7,230,698	71,004,320	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	11,015	1,213,083	18,152,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	506,608	21,885,918	231,015,832	7.91%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	6,419	3,913,036	57,992,301	5.80%
50	Full Visibility	Department of Natural and Environmental Resources	122,469,000	10,065,702	9,591,451	92,251,329	7.83%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	55,591	1,713,814	34,761,786	4.40%
60	Full Visibility	Office of the Citizen's Ombudsman	4,006,000	14,110	354,254	3,121,047	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	36,220,817	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	12,147,516	6.56%
71	Full Visibility - External FS	Department of Health	550,113,000	-	23,373,718	496,796,391	4.25%
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	-	182,178,602	2,674,468,401	5.98%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	701,751	17,384,196	3.58%
87	Full Visibility	Department of Recreation and Sports	37,344,000	289,721	2,594,515	29,358,416	6.95%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	82,361,864	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	3,956,850	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	39,755,558	5.61%
123	Full Visibility	Family and Children Administration	244,781,000	4,339,347	18,968,196	204,573,079	7.75%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	564,861	903,460	14,777,641	5.07%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,992	1,634,152	24,873,093	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	9,849,548	25,458,755	357,382,412	5.78%

Period 2 - August
Data extracted on November 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	38,606,266	793,439,195	11,286,198,641	6.06%
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	3,449,650	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	3,367,933	3.95%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	195,316	2,095,313	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	560,898,000	-	44,298,194	471,026,843	7.90%
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	21,410,192	7.57%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,127,932	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	8,432,801	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	96,839,999	-	19,319,999	82,200,000	19.95%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	739,681	7,455,138	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	19,374,880	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	1,676,041	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	894,254	507,121	26,512,163	1.75%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	3,608,000	-	293,150	3,742,969	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	953,913	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	(3,248,729)	5,284,644	88,162,783	5.11%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	16,369,521	8.15%
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	65,747,725	1.40%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	230,449	2,285,444	8.17%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	2,387,415	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,163,516	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	30,660,333	6.47%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	75,333	1,762,585	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	66,911,000	-	4,239,179	58,477,757	6.34%
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 November 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	16,015,966	682,759,844	8,004,425,849	6.80%
111			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	43,328,000	-	3,415,038	32,865,155	7.88%
8	Cash Transfers	Office of the Comptroller	56,051,000	-	4,433,438	42,486,974	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	51,093,934	298,634,228	12.71%
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	18,598,744	6.29%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	102,151,044	-	-	102,151,044	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	6,408,452	4.47%
23	Full Visibility	Puerto Rico Department of State	11,634,200	177,406	674,553	8,309,108	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	32,367,000	(1,535)	1,688,434	24,776,962	5.22%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	239,930	2,372,085	7.45%
30	Full Visibility	Human Resources Management & Transformation	15,814,516	4,840,216	796,784	8,222,940	5.04%
31	Full Visibility	General Services Administration	24,708,000	1,352,516	1,176,623	18,958,855	4.76%
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	(75,897)	11,122,097	122,147,361	6.96%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	758,876	58,835,265	656,089,412	6.83%
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	7,101,193	63,850,740	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,045,923	17,027,245	5.01%
45	Partial Visibility - Operations	Department of Public Safety	270,001,000	(142,140)	22,065,609	202,892,363	8.17%
49	Full Visibility	Department of Transportation and Public Works	57,346,000	19,349	3,807,273	44,165,679	6.64%
50	Full Visibility	Department of Natural and Environmental Resources	114,885,000	(1,892,929)	8,476,685	78,590,572	7.38%
55	Full Visibility	Puerto Rico Department of Agriculture	25,941,000	155,101	1,939,911	19,862,442	7.48%
60	Full Visibility	Office of the Citizen's Ombudsman	3,758,000	(24,712)	282,040	2,703,719	7.51%
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	44,713,000	10,102	3,536,487	32,674,228	7.91%
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	14,261,000	-	944,198	11,003,318	6.62%
71	Full Visibility - External FS	Department of Health	404,671,376	-	29,224,902	325,919,222	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	3,043,931,000	-	221,955,762	2,452,512,639	7.29%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	1,652,246	12,445,582	10.31%
87	Full Visibility	Department of Recreation and Sports	36,271,000	(76,655)	2,629,643	25,996,428	7.25%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,296,169	74,065,695	8.37%
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	5,341,000	(112,956)	357,435	3,712,371	6.69%
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	49,541,000	(86,110)	2,932,156	35,072,430	5.92%
123	Full Visibility	Family and Children Administration	236,201,000	4,311,278	21,022,266	170,659,535	8.90%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	328,911	959,302	9,677,347	7.30%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	(553,156)	1,656,446	23,769,802	5.75%
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	428,054,000	1,450,120	24,990,892	324,968,326	5.84%

Period 3 - September

Data extracted on November 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,960	16,015,966	682,759,844	8,004,425,849	6.80%
111			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	3,809,000	4,902	143,560	3,301,188	3.77%
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	3,363,000	-	108,628	2,709,306	3.23%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	208,006	1,806,058	8.65%
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	23,729,000	-	1,857,937	18,042,255	7.83%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	667,901	6,460,031	7.85%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	320,864	3,155,963	7.73%
193	Cash Transfers	Office of Government Ethics	10,069,000	-	788,017	7,644,784	7.83%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	-	3,000,000	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	8,215,000	-	661,355	6,189,945	8.05%
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	18,362,000	-	1,447,593	13,927,287	7.88%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	1,343,000	61,129	126,431	913,585	9.41%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(24,602)	142,099	1,558,543	6.80%
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	821,515	450,982	11,090,546	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	1,139,000	-	89,696	864,216	7.88%
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	73,797,405	0.86%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,527,228	14,842,293	7.81%
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	36,754,000	-	3,209,991	29,102,584	8.73%
279	Full Visibility	Public Service Appeals Commission	2,819,000	(29,336)	218,650	2,096,131	7.76%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(13,138)	214,956	2,185,597	7.35%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	2,371,907	25,791,609	2.83%
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	28,531,000	-	1,470,833	24,118,500	5.16%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	678,000	8.33%
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	(1,654)	335,213	4,471,077	5.83%

Period 3 - September

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	(101,985)	196,384,680	2,386,714,287	6.44%
141			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	5,483,392	6,208	-	5,477,184	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	499,494,751	-	-	499,494,751	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(743,765)	743,365	463,350	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	1,507,075,646	-	133,412,989	1,064,974,546	8.85%
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	237,710	-	82,000	155,710	34.50%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	670,620	242,322	1,987,058	8.36%
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	7,077,000	-	-	7,077,000	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	-	-	160,000	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)	4,704,000	(6,985)	383,328	3,435,737	8.15%
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%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	40,502,905	430,523,939	7.22%
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	96,839,999	-	4,060,800	69,139,200	4.19%
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%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
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	12,984,814	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%
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	10,562,000	-	2,600,000	7,867,000	24.62%

Period 3 - September

Data extracted on November 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	15,913,980	879,144,525	10,391,140,136	6.71%
GF			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	43,338,000	-	3,415,825	32,872,742	7.88%
8	Cash Transfers	Office of the Comptroller	56,051,000	-	4,433,438	42,486,974	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	51,593,934	307,860,228	12.53%
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	29,927,419	479,148	1,538,285	24,075,928	5.14%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	601,645,795	-	-	601,645,795	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	6,408,452	4.47%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(566,358)	1,417,918	8,772,458	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	2,663,937,754	-	164,041,238	2,173,212,172	6.16%
28	Full Visibility	State Elections Commission	32,367,000	(1,535)	1,688,434	24,776,962	5.22%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	239,930	2,372,085	7.45%
30	Full Visibility	Human Resources Management & Transformation	15,849,516	4,840,216	803,284	8,251,440	5.07%
31	Full Visibility	General Services Administration	26,208,000	1,352,516	1,176,623	20,458,855	4.49%
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	159,972,710	(75,897)	11,204,097	122,303,071	7.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	1,429,496	59,077,587	658,076,470	6.84%
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	7,101,193	63,850,740	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,045,923	17,027,245	5.01%
45	Partial Visibility - Operations	Department of Public Safety	276,201,000	(142,140)	22,065,609	209,092,363	7.99%
49	Full Visibility	Department of Transportation and Public Works	67,346,000	19,349	3,807,273	54,165,679	5.65%
50	Full Visibility	Department of Natural and Environmental Resources	121,962,000	(1,892,929)	8,476,685	85,667,572	6.95%
55	Full Visibility	Puerto Rico Department of Agriculture	38,898,000	159,826	1,955,650	32,646,311	5.03%
60	Full Visibility	Office of the Citizen's Ombudsman	3,978,000	(24,712)	282,040	2,863,719	7.09%
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	44,713,000	10,102	3,536,487	32,674,228	7.91%
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	14,461,000	-	944,198	11,203,318	6.53%
71	Full Visibility - External FS	Department of Health	550,903,376	-	39,688,998	457,107,393	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	3,043,931,000	-	221,955,762	2,452,512,639	7.29%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	2,217,250	15,166,947	11.31%
87	Full Visibility	Department of Recreation and Sports	37,302,000	(65,555)	2,637,376	26,786,596	7.07%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,296,169	74,065,695	8.37%
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	5,341,000	(112,956)	357,435	3,712,371	6.69%
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	51,562,000	(97,618)	3,183,375	36,669,801	6.17%
123	Full Visibility	Family and Children Administration	244,781,000	4,311,278	21,022,266	179,239,535	8.59%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	321,926	1,342,630	13,113,084	7.53%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	(553,156)	1,656,446	23,769,802	5.75%
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	440,000,000	1,450,120	24,990,892	330,941,401	5.68%

Period 3 - September
Data extracted on November 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	15,913,980	879,144,525	10,391,140,136	6.71%
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	3,809,000	4,902	143,560	3,301,188	3.77%
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	3,913,000	53,220	194,257	3,120,456	4.96%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	208,006	1,887,308	8.37%
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	560,898,000	-	40,502,905	430,523,939	7.22%
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	25,239,000	-	1,857,937	19,552,255	7.36%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	667,901	6,460,031	7.85%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	320,864	3,155,963	7.73%
193	Cash Transfers	Office of Government Ethics	10,069,000	-	788,017	7,644,784	7.83%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	-	3,000,000	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	105,839,999	-	4,060,800	78,139,200	3.84%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	718,134	6,737,004	8.04%
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	22,362,000	-	1,447,593	17,927,287	6.47%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	21,343,000	61,129	126,431	1,913,585	0.59%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(24,602)	142,099	1,558,543	6.80%
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	735,915	1,700,889	24,075,359	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	1,139,000	-	89,696	864,216	7.88%
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	83,861,095	0.77%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,527,228	14,842,293	7.81%
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	73,146,000	-	2,396,832	63,350,893	3.28%
279	Full Visibility	Public Service Appeals Commission	2,819,000	(29,336)	218,650	2,096,131	7.76%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(13,138)	214,956	2,185,597	7.35%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	2,371,907	25,791,609	2.83%
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	33,602,000	-	1,470,833	29,189,500	4.38%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	409,333	1,353,252	21.39%
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	66,911,000	-	6,673,365	51,804,392	9.97%
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	(1,654)	335,213	4,471,077	5.83%

Period 4 - October

Data extracted on November 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY24	FY24	FY24	FY24
111			10,046,193,000	(16,834,376)	206,949,144	28,339,716	43,794,638	13,477,460
			BUDGET	ENCUMBRANCES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visibility	Entity	Total	Total	1	2	3	4
1	Cash Transfers	PR Senate	33,260,000	-	-	-	-	-
2	Cash Transfers	PR House	43,328,000	-	-	-	-	-
8	Cash Transfers	Office of the Comptroller	56,051,000	-	3,168,683.75	16,143.75	260,111.25	-
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	20,108,572.49	2,400,000.00	4,500,000.00	-
15	Full Visibility	Office of the Governor	19,790,000	(69,236)	767,801.32	12,423.85	39,466.17	-
16	Full Visibility	Office of Management and Budget	24,444,027	(191,759)	796,977.29	3,950.07	44,276.52	-
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	102,151,044	-	-	-	-	-
18	Full Visibility	PR Planning Board	21,243,000	8,725	585,560.04	1,200.71	4,598.60	-
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	213,724.70	33,902.66	153,813.34	-
23	Full Visibility	Puerto Rico Department of State	11,634,200	(260,899)	222,793.03	88,252.68	231,627.00	-
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	5,405,808.74	1,968,860.63	2,778,834.25	-
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	-	-	-	-
28	Full Visibility	State Elections Commission	32,367,000	(141,149)	1,170,739.39	6,242.48	123,006.50	-
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	120,000.00	3,800.00	47,000.00	-
30	Full Visibility	Human Resources Management & Transformation	15,814,516	(4,678,444)	391,103.38	5,977.93	69,060.84	-
31	Full Visibility	General Services Administration	24,708,000	(302,868)	525,161.26	2,770.20	83,296.29	-
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	(3,447)	28,769.61	1,116.09	1,632.64	-
37	Full Visibility	Civil Rights Commission	856,000	(22,693)	32,621.15	141.79	9,000.00	-
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(874,909)	8,345,628.95	74,534.78	953,552.49	-
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	(3,556,246)	56,837,274.06	3,258,153.63	1,350,165.55	-
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	420,110.30	21,006.57	26,260.41	-
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	6,980,166.96	196,618.33	58,030.26	-
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	425,516.32	2,094.25	24,548.50	-
45	Partial Visibility - Operations	Department of Public Safety	270,001,000	(91,491)	3,598,252.90	-	79,635.92	-
49	Full Visibility	Department of Transportation and Public Works	57,346,000	130,892	2,024,746.73	-	4,618.19	-
50	Full Visibility	Department of Natural and Environmental Resources	114,885,000	(2,219,043)	2,937,922.47	-	2,579,770.07	-
55	Full Visibility	Puerto Rico Department of Agriculture	25,941,000	116,202	746,792.63	12,304.85	2,808.00	-
60	Full Visibility	Office of the Citizen's Ombudsman	3,758,000	(34,595)	199,758.42	9,908.94	22,108.11	-
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,140)	101,930.17	1,811.85	15,383.10	-
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,713,000	(8,509)	208,748.42	-	44,559.68	-
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(84)	56,235.22	84.47	-	-
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,261,000	604	573,903.74	-	-	-
71	Full Visibility - External FS	Department of Health	404,671,376	-	7,460,991.25	8,032,866.57	3,417,480.12	-
78	Full Visibility	Department of Housing	27,177,000	27,201	1,010,304.37	3,800.00	565,598.62	-
81	Full Visibility - External FS	Department of Education	3,043,931,000	-	19,290,647.75	7,227,910.97	3,325,643.86	46,689.08
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	443,356.43	186,307.39	130,707.39	3,632.95
87	Full Visibility	Department of Recreation and Sports	36,271,000	(145,844)	1,276,790.59	33,215.31	111,526.77	-
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	2,451,333.34	783,916.67	-	-
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	1,474,696.21	1,609,695.55	369,569.33	-
96	Full Visibility	Office of the Women's Advocate	5,341,000	(148,574)	169,512.64	2,328.31	27,976.93	-
106	Full Visibility	Public Housing Administration	3,309,000	-	815.20	-	-	-
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	109,935.00	50,636.25	26,302.50	-
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	479,193.75	22,758.75	68,827.50	-
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(48,148)	57,895.83	1,392.45	12,238.73	-
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	(134,839)	1,389,076.52	-	135,739.45	-
123	Full Visibility	Family and Children Administration	236,201,000	(6,428,279)	5,025,199.67	149,005.33	4,575,341.04	13,118,217.84
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	(290,025)	574,237.80	25,448.51	406,812.78	-
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	(581,089)	2,265,066.04	-	579,956.91	-
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(1,044,687)	2,238,042.02	69,945.06	743,903.61	-
137	Full Visibility	Department of Correction and Rehabilitation	428,054,000	8,199,611	18,430,850.10	614,221.46	10,701,707.92	-

Period 4 - October

Data extracted on November 19, 2025

			FY26	FY26	FY24	FY24	FY24	FY24
Joint Resolution - General Fund			10,046,193,000	(16,834,376)	206,949,144	28,339,716	43,794,638	13,477,460
111			BUDGET	ENCUMBRANCES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visiblity	Entity	Total	Total	1	2	3	4
139	Full Visibility	Parole Board	3,376,000	4,397	190,037.00	592.91	8,871.46	-
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	(2,644)	111,166.25	-	1,417.65	-
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(14,726)	133,092.92	4,407.80	32,959.02	-
153	Full Visibility	Office for People with Disabilities	4,057,000	11,014	117,355.27	4,118.19	19,364.19	-
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	(3,164)	109,861.24	894.65	-	-
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	169,006.32	-	-	-
162	Cash Transfers	Public Building Authority	5,047,000	-	-	-	-	-
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	35,595.00	2,913.75	8,898.75	-
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	11,418.75	3,858.75	157.50	-
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	387,500.00	15,333.33	133,083.33	-
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	1,234,091.25	109,147.50	149,703.75	-
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	571,252.50	1,811.25	14,175.00	-
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	65,296.25	74,576.25	130,567.50	-
193	Cash Transfers	Office of Government Ethics	10,069,000	-	593,680.00	9,922.50	7,402.50	-
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	3,000,000.00	-	-	-
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	112,455.00	1,496.25	29,925.00	-
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	9,000,000.00	-	-	-
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	497,463.75	66,386.25	47,250.00	-
220	Cash Transfers	Correctional Health	55,039,000	-	1,040,876.13	3,768.28	2,465,051.33	-
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(167,399)	1,974,554.02	1,597.00	151,896.14	-
222	Cash Transfers	Legislative Services	1,627,000	-	-	-	-	-
223	Cash Transfers	Capitol Building Legislature	18,362,000	-	-	288,461.25	-	-
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	-	-	-	-
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	1,343,000	(13,634)	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,166)	106,759.42	5,982.19	18,230.49	-
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	-	-	280,665.00	-
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	-	-	-	-
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	910,173	170,492.16	-	115,000.00	294,467.25
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	163,878.75	5,040.00	48,903.75	-
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	37,485.00	14,647.50	18,506.25	-
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	123,915.34	5,844.32	30,880.11	6,555.11
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(4,412,348)	277,959.14	147,177.88	89,778.97	-
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,173,166.25	787.50	118,440.00	-
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	309,960.00	-	83,475.00	-
277	Cash Transfers	Agricultural Enterprises Development Administration	36,754,000	-	318,317.05	103,934.10	444,326.14	7,897.72
279	Full Visibility	Public Service Appeals Commission	2,819,000	(16,922)	181,685.14	96.28	30,031.73	-
281	Full Visibility	Office of the Election Comptroller	2,923,000	(18,623)	208,624.56	1,696.19	6,804.00	-
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	208,210.00	2,741.67	11,750.00	-
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	10,750.69	1,883.33	-	-
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,531,000	-	802,333.33	369,833.33	65,083.33	-
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	28,416.67	2,583.33	916.67	-
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	881,917.50	47,565.00	200,025.00	-
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	-	-	-	-
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(13,257)	132,143.94	(34.00)	5,700.00	-
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	-	-	-
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	1,665	47,018.31	-	5,175.00	-
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	1,109,941.00	98,673.75	306,337.50	-
317	Cash Transfers	Congressional Budget Office	3,193,000	-	-	-	-	-
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	49,548	158,220.39	7,228.50	7,388.37	-

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY24	FY24	FY24	FY24	FY24
Joint Resolution - General Fund			8,314,230	49,239,833	17,651,700	-	-	5,198,697	2,658,802
111			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visibility	Entity	5	6	7	8	9	10	11
1	Cash Transfers	PR Senate	-	-	-	-	-	-	-
2	Cash Transfers	PR House	-	-	-	-	-	-	-
8	Cash Transfers	Office of the Comptroller	-	-	187,031.25	-	-	-	-
10	Partial Visibility - Payroll	The General Court of Justice	30,000.00	2,000,000.00	300,000.00	-	-	300,000.00	360,000.00
15	Full Visibility	Office of the Governor	5,123.10	84,870.90	23,790.89	-	-	26,162.31	-
16	Full Visibility	Office of Management and Budget	3,441.72	131,121.75	19,804.17	-	-	12,709.16	-
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	-	-	-	-	-	-	-
18	Full Visibility	PR Planning Board	628.00	5,830.00	443.50	-	-	4,752.48	503.00
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	4,965.00	-	-	-	-	14,431.34	5,663.52
23	Full Visibility	Puerto Rico Department of State	2,438.30	429.00	25,944.80	-	-	5,284.90	-
24	Full Visibility - External FS	Puerto Rico Department of Treasury	35,661.24	3,053,415.80	200,712.02	-	-	19,896.86	1,612,895.99
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	-	19,608,845.75	-	-	-	-	-
28	Full Visibility	State Elections Commission	1,043.20	64,245.00	-	-	-	2,721.02	-
29	Cash Transfers	Puerto Rico Federal Affairs Administration	6,500.00	-	3,500.00	-	-	4,000.00	3,000.00
30	Full Visibility	Human Resources Management & Transformation	-	4,931,862.00	-	-	-	-	-
31	Full Visibility	General Services Administration	1,649.34	313,589.03	1,150.00	-	-	17,958.35	1,592.64
34	Full Visibility	Commission of Investigation, Processing and Appeals	142.00	-	-	-	-	728.38	-
37	Full Visibility	Civil Rights Commission	280.59	11,750.00	751.08	-	-	-	-
38	Full Visibility	Puerto Rico Department of Justice	32,394.69	89,354.79	9,575.91	-	-	22,110.07	3,990.00
40	Partial Visibility - Operations	Puerto Rico Police Bureau	10,128.00	147,151.30	108,993.19	-	-	350,779.73	100,807.09
41	Partial Visibility - Operations	Special Investigations Bureau	1,320.00	-	3,726.38	-	-	8,200.96	-
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	18,935.68	-	37,024.10	-	-	51,294.31	-
43	Full Visibility	Puerto Rico National Guard	1,452.55	-	1,133.00	-	-	-	-
45	Partial Visibility - Operations	Department of Public Safety	-	34,725.00	11,166.91	-	-	24,979.61	-
49	Full Visibility	Department of Transportation and Public Works	9,826.40	6,710.36	180.00	-	-	-	-
50	Full Visibility	Department of Natural and Environmental Resources	1,544.00	153,910.88	30.00	-	-	39,611.60	9,875.00
55	Full Visibility	Puerto Rico Department of Agriculture	-	32,266.30	568.00	-	-	15,230.04	-
60	Full Visibility	Office of the Citizen's Ombudsman	170.00	5,050.00	969.76	-	-	3,334.03	602.71
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,478.19	-	2,272.05	-	-	312.00	5,250.00
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	668.35	-	454.67	-	-	8,609.36	-
68	Full Visibility	Puerto Rico Labor Relations Board	-	-	-	-	-	-	-
69	Full Visibility	Puerto Rico Department of Consumer Affairs	-	-	-	-	-	-	-
71	Full Visibility - External FS	Department of Health	50,150.00	1,833,498.34	102,943.23	-	-	250,917.78	66,990.65
78	Full Visibility	Department of Housing	-	-	-	-	-	-	-
81	Full Visibility - External FS	Department of Education	7,556,071.29	2,763,964.73	2,228,565.70	-	-	876,167.91	164,718.19
82	Cash Transfers	Institute of Puerto Rican Culture	4,738.64	17,375.00	44,543.18	-	-	9,714.20	4,817.62
87	Full Visibility	Department of Recreation and Sports	14,291.54	3,000.00	2,566.91	-	-	29,823.53	524.15
90	Cash Transfers	Medical Services Administration of Puerto Rico	-	2,148,583.33	-	-	-	997,500.00	-
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	30,758.10	2,598,819.92	1,677,665.70	-	-	103,406.24	-
96	Full Visibility	Office of the Women's Advocate	607.10	19,478.50	36.00	-	-	600.00	-
106	Full Visibility	Public Housing Administration	-	-	-	-	-	-	-
109	Cash Transfers	Puerto Rico School of Plastic Arts	-	-	1,023.75	-	-	-	-
119	Cash Transfers	Department of Economic Development & Commerce	14,568.75	73,080.00	36,461.25	-	-	9,686.25	18,821.25
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	220.00	25,862.50	102,228.05	-	-	92.40	1,335.00
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	2,334.74	-	-	-	-	-	-
123	Full Visibility	Family and Children Administration	86,741.92	162,837.60	6,739.08	-	-	80,841.82	5,442.50
124	Full Visibility	Child Support Administration (ASUME)	447.44	5,862.50	1,262.78	-	-	5,211.55	-
126	Full Visibility	Vocational Rehabilitation Administration	-	-	-	-	-	-	-
127	Full Visibility	Administration for Socioeconomic Development of the Family	5,500.00	779,260.59	70,341.23	-	-	12,288.78	-
137	Full Visibility	Department of Correction and Rehabilitation	139,703.50	24,669.00	70,362.40	-	-	218,493.11	41,101.59

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY24	FY24	FY24	FY24	FY24
Joint Resolution - General Fund			8,314,230	49,239,833	17,651,700	-	-	5,198,697	2,658,802
111			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visibility	Entity	5	6	7	8	9	10	11
139	Full Visibility	Parole Board	(313.24)	-	15.00	-	-	1,646.76	-
143	Full Visibility	Ofic Protec y Defensa Pers Imp	-	2,035.27	-	-	-	-	-
152	Full Visibility	Elderly and Retired People Advocate Office	-	-	-	-	-	-	-
153	Full Visibility	Office for People with Disabilities	511.08	16,590.00	338.00	-	-	-	1,650.00
155	Full Visibility	State Historic Preservation Office of Puerto Rico	-	-	-	-	-	-	-
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	-	7,384.37	-	-	-	-	-
162	Cash Transfers	Public Building Authority	-	-	-	-	-	-	-
167	Cash Transfers	Integral Development of the "Península de Cantera"	-	-	-	-	-	-	-
186	Cash Transfers	Culebra Conservation and Development Authority	236.25	393.75	1,260.00	-	-	236.25	1,102.50
187	Cash Transfers	Puerto Rico Health Insurance Administration	3,583.33	1,035,250.00	6,000.00	-	-	3,250.00	18,500.00
189	Cash Transfers	Forensic Science Bureau	2,520.00	83,475.00	41,028.75	-	-	56,936.25	11,812.50
191	Cash Transfers	Musical Arts Corporation	472.50	25,121.25	18,112.50	-	-	-	393.75
192	Cash Transfers	Fine Arts Center Corporation	-	-	-	-	-	-	1,968.75
193	Cash Transfers	Office of Government Ethics	-	-	393.75	-	-	-	-
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	-	-
200	Cash Transfers	Special Independent Prosecutor's Panel	11,025.00	113,085.00	1,260.00	-	-	1,181.25	4,961.25
208	Cash Transfers	Contributions to the Municipalities	-	-	-	-	-	-	-
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	-	-	10,867.50	-	-	-	-
220	Cash Transfers	Correctional Health	-	119,974.75	7,208.44	-	-	952,856.24	-
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	-	-	-	-	-	21,045.05	-
222	Cash Transfers	Legislative Services	-	-	-	-	-	-	-
223	Cash Transfers	Capitol Building Legislature	-	-	-	-	-	-	-
224	Cash Transfers	Comision Conjunta sobre informes espedales del contralor	-	-	-	-	-	-	-
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	-	-	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	297.50	8,973.00	-	-	-	-	-
235	Cash Transfers	Puerto Rico Housing Finance Corporation	-	196,402.50	178,605.00	-	-	-	-
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	-	1,575.00	9,607.50	-	-	-	-
241	Full Visibility	Administration for Integral Development of Childhood	-	-	-	-	-	-	-
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	2,913.75	25,987.50	20,711.25	-	-	787.50	15,592.50
265	Cash Transfers	Roosevelt Roads Authority	-	16,537.50	-	-	-	-	157.50
268	Cash Transfers	Puerto Rico Institute of Statistics	710.80	27,168.18	3,080.11	-	-	2,132.39	6,239.20
271	Cash Transfers	Puerto Rico Technology and Innovation Services	4,681.92	170,429.75	4,154,315.51	-	-	-	4,675.00
272	Cash Transfers	Office of the Inspector General	23,625.00	111,825.00	12,206.25	-	-	20,081.25	48,037.50
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	6,300.00	1,815,581.25	22,128.75	-	-	-	9,135.00
277	Cash Transfers	Agricultural Enterprises Development Administration	157,954.54	174,539.78	3,040,467.05	-	-	57,653.41	45,017.04
279	Full Visibility	Public Service Appeals Commission	-	196.94	30.00	-	-	-	-
281	Full Visibility	Office of the Election Comptroller	-	-	370.00	-	-	233.00	-
285	Cash Transfers	Puerto Rico Integrated Transit Authority	10,183.34	621,418.33	42,065.00	-	-	414,618.33	783.33
286	Cash Transfers	Authority of the Port of Ponce	784.72	13,104.86	-	-	-	1,177.08	5,650.00
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	833.33	57,916.67	6,500.00	-	-	108,666.67	22,250.00
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	-	30,166.67	333.33	-	-	1,000.00	11,916.66
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	3,150.00	1,835,268.75	6,457.50	-	-	1,260.00	19,136.25
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	-	-	4,671,686.25	-	-	-	-
298	Cash Transfers	Public Service Regulatory Board	-	-	(134.00)	-	-	8,457.38	-
303	Cash Transfers	Convention Center of District Authority	-	-	-	-	-	-	-
311	Cash Transfers	Puerto Rico Gaming Commission	-	-	-	-	-	455.00	-
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	4,331.25	1,588,387.50	109,541.25	-	-	16,222.50	21,892.50
317	Cash Transfers	Congressional Budget Office	-	-	-	-	-	-	-
329	Cash Transfers	Office of Socioeconomic Development	2,505.23	9,625.00	3,284.76	-	-	951.02	-

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY24	FY24	FY24	FY24	FY24
Joint Resolution - General Fund			133,268	71,876,756	14,367,116	121,351,373	8,634,652	3,143,881	50,358
111			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visibility	Entity	12	13	14	30	81	82	89
1	Cash Transfers	PR Senate	-	-	-	263,359.80	2,337,545.00	-	-
2	Cash Transfers	PR House	-	-	-	246,868.58	3,165,671.25	-	-
8	Cash Transfers	Office of the Comptroller	-	-	-	547,971.78	253,496.25	-	-
10	Partial Visibility - Payroll	The General Court of Justice	-	-	-	5,897,974.98	-	-	-
15	Full Visibility	Office of the Governor	10,000.00	-	-	187,530.39	-	-	-
16	Full Visibility	Office of Management and Budget	38,059.88	-	-	505,441.78	-	-	-
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	-	-	-	-	-	-	-
18	Full Visibility	PR Planning Board	-	-	-	372,343.04	-	-	-
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	-	-	-	-	-	-	12,038.88
23	Full Visibility	Puerto Rico Department of State	-	-	-	175,778.96	-	-	1,938.15
24	Full Visibility - External FS	Puerto Rico Department of Treasury	25,000.00	-	-	3,420,121.56	-	-	-
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	-	-	3,408,054.89	-	-	-	-
28	Full Visibility	State Elections Commission	-	-	-	353,267.42	-	-	19,900.00
29	Cash Transfers	Puerto Rico Federal Affairs Administration	-	-	-	44,590.20	-	-	-
30	Full Visibility	Human Resources Management & Transformation	-	-	-	303,443.26	-	-	-
31	Full Visibility	General Services Administration	-	-	-	395,736.31	-	-	-
34	Full Visibility	Commission of Investigation, Processing and Appeals	-	-	-	7,626.14	-	-	-
37	Full Visibility	Civil Rights Commission	-	-	-	634.30	-	-	-
38	Full Visibility	Puerto Rico Department of Justice	-	-	-	2,382,042.09	344.74	16,625.00	-
40	Partial Visibility - Operations	Puerto Rico Police Bureau	-	-	-	-	214,566.47	-	-
41	Partial Visibility - Operations	Special Investigations Bureau	-	-	60,000.00	-	-	-	-
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	-	-	-	-	-	181,500.00	-
43	Full Visibility	Puerto Rico National Guard	-	-	-	479,266.93	-	1,135,000.00	-
45	Partial Visibility - Operations	Department of Public Safety	-	-	-	18,415,509.05	-	-	-
49	Full Visibility	Department of Transportation and Public Works	-	-	-	1,593,169.82	-	-	-
50	Full Visibility	Department of Natural and Environmental Resources	-	-	-	1,839,574.84	4,202.42	20,477.92	-
55	Full Visibility	Puerto Rico Department of Agriculture	-	-	-	918,975.45	-	-	-
60	Full Visibility	Office of the Citizen's Ombudsman	-	-	-	42,002.61	-	-	-
62	Full Visibility	Cooperative Development Commission of Puerto Rico	-	-	-	72,553.58	-	-	-
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	-	-	-	3,506,157.04	-	-	-
68	Full Visibility	Puerto Rico Labor Relations Board	-	-	-	25,283.52	-	-	-
69	Full Visibility	Puerto Rico Department of Consumer Affairs	-	-	-	370,545.04	-	-	-
71	Full Visibility - External FS	Department of Health	-	2,352,183.83	3,127.21	7,526,156.23	-	-	-
78	Full Visibility	Department of Housing	-	-	-	967,539.85	(353.73)	-	-
81	Full Visibility - External FS	Department of Education	18,000.00	4,390.34	10,714,080.41	47,714,220.55	-	-	11,192.60
82	Cash Transfers	Institute of Puerto Rican Culture	552.84	-	-	319,629.13	-	73,132.95	-
87	Full Visibility	Department of Recreation and Sports	3,120.30	1,800.00	-	740,656.36	-	-	-
90	Cash Transfers	Medical Services Administration of Puerto Rico	-	-	-	1,920,293.08	-	-	-
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	-	-	-	2,833,008.10	500,495.26	19,296.13	-
96	Full Visibility	Office of the Women's Advocate	-	-	-	19,345.70	111,712.50	-	-
106	Full Visibility	Public Housing Administration	-	-	-	223,696.96	-	-	-
109	Cash Transfers	Puerto Rico School of Plastic Arts	-	-	-	36,731.34	-	-	-
119	Cash Transfers	Department of Economic Development & Commerce	5,433.75	-	-	1,101,826.55	316,181.25	-	-
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	-	-	86,999.75	16,173.40	-	-	-
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	-	-	-	1,398,635.21	-	-	-
123	Full Visibility	Family and Children Administration	413.53	-	-	1,247,202.87	-	1,541,430.00	-
124	Full Visibility	Child Support Administration (ASUME)	-	-	-	223,095.54	-	-	-
126	Full Visibility	Vocational Rehabilitation Administration	-	834,363.30	126,215.98	826,682.16	-	1,826.72	100.00
127	Full Visibility	Administration for Socioeconomic Development of the Family	-	777,548.25	-	2,728,805.79	-	-	-
137	Full Visibility	Department of Correction and Rehabilitation	-	-	-	4,425,964.85	-	-	-

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY24	FY24	FY24	FY24	FY24
Joint Resolution - General Fund			133,268	71,876,756	14,367,116	121,351,373	8,634,652	3,143,881	50,358
111			EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES	EXPENSES
Code	B2A Visibility	Entity	12	13	14	30	81	82	89
139	Full Visibility	Parole Board	1,040.28	-	-	30,938.96	-	-	-
143	Full Visibility	Ofic Protec y Defensa Pers Imp	-	-	-	-	-	-	-
152	Full Visibility	Elderly and Retired People Advocate Office	-	-	-	28,421.76	-	52,082.88	-
153	Full Visibility	Office for People with Disabilities	-	-	-	35,729.58	-	-	-
155	Full Visibility	State Historic Preservation Office of Puerto Rico	-	-	-	20,936.58	-	4,500.00	-
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	-	-	-	12,015.66	-	-	-
162	Cash Transfers	Public Building Authority	-	-	-	-	-	-	-
167	Cash Transfers	Integral Development of the "Península de Cantera"	-	-	-	-	-	-	-
186	Cash Transfers	Culebra Conservation and Development Authority	-	-	-	2,129.72	-	-	-
187	Cash Transfers	Puerto Rico Health Insurance Administration	666.67	67,901,583.33	-	36,351.98	-	-	-
189	Cash Transfers	Forensic Science Bureau	-	-	-	171,015.74	-	-	-
191	Cash Transfers	Musical Arts Corporation	866.25	-	-	35,696.44	-	-	-
192	Cash Transfers	Fine Arts Center Corporation	-	-	-	49,322.90	-	-	-
193	Cash Transfers	Office of Government Ethics	-	-	-	67,943.12	108,675.00	-	-
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	-	-
200	Cash Transfers	Special Independent Prosecutor's Panel	-	-	-	6,343.94	-	-	-
208	Cash Transfers	Contributions to the Municipalities	-	-	-	-	-	-	-
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	-	-	-	39,387.46	-	-	-
220	Cash Transfers	Correctional Health	-	-	-	147,118.40	-	-	-
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	-	-	-	-	-	-	-
222	Cash Transfers	Legislative Services	-	-	-	73,730.98	54,495.00	-	-
223	Cash Transfers	Capitol Building Legislature	-	-	-	50,016.48	1,109,115.00	-	-
224	Cash Transfers	Comision Conjunta sobre informes espedales del contralor	-	-	-	-	58,000.00	-	-
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	-	-	-	-	92,794.14	-	-
231	Full Visibility	Office for the Patient's Advocate	-	-	-	12,634.62	-	-	148.60
235	Cash Transfers	Puerto Rico Housing Finance Corporation	-	-	-	-	-	-	-
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	2,855.14	-	-
241	Full Visibility	Administration for Integral Development of Childhood	-	-	-	264,869.23	10,889.21	47,093.03	-
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	315.00	-	-	-	-	-	-
265	Cash Transfers	Roosevelt Roads Authority	1,575.00	787.50	-	-	-	-	-
268	Cash Transfers	Puerto Rico Institute of Statistics	394.89	-	-	-	22,113.64	-	-
271	Cash Transfers	Puerto Rico Technology and Innovation Services	-	-	-	-	-	-	-
272	Cash Transfers	Office of the Inspector General	8,820.00	-	-	10,151.30	-	-	-
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	-	-	-	-	-	-	-
277	Cash Transfers	Agricultural Enterprises Development Administration	-	-	(31,362.50)	1,033,498.63	-	-	-
279	Full Visibility	Public Service Appeals Commission	-	-	-	8,637.92	-	-	-
281	Full Visibility	Office of the Election Comptroller	-	-	-	2,843.28	-	-	-
285	Cash Transfers	Puerto Rico Integrated Transit Authority	-	-	-	1,063,277.21	-	-	-
286	Cash Transfers	Authority of the Port of Ponce	1,961.81	-	-	-	-	-	-
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	15,000.00	-	-	-	-	22,416.67	-
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	-	-	-	-	-	-	-
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	-	-	-	31,179.04	-	-	-
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	-	-	-	-	-	-	-
298	Cash Transfers	Public Service Regulatory Board	-	-	-	451,744.35	-	-	-
303	Cash Transfers	Convention Center of District Authority	-	-	-	-	-	-	-
311	Cash Transfers	Puerto Rico Gaming Commission	-	3,950.39	-	80,663.34	-	-	-
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	2,047.50	-	-	784,469.69	21,735.00	-	5,040.00
317	Cash Transfers	Congressional Budget Office	-	-	-	-	250,118.33	-	-
329	Cash Transfers	Office of Socioeconomic Development	-	149.00	-	162,872.67	-	28,500.00	-

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY26	FY26	FY26
Joint Resolution - General Fund			-	-	595,181,625	7,426,080,727	5.92%
111			EXPENSES	EXPENSES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	98	700	Total	Total	Total
1	Cash Transfers	PR Senate	-	-	2,600,905	22,535,430	7.82%
2	Cash Transfers	PR House	-	-	3,412,540	29,452,615	7.88%
8	Cash Transfers	Office of the Comptroller	-	-	4,433,438	38,053,536	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	-	-	35,896,547	262,737,681	8.93%
15	Full Visibility	Office of the Governor	-	-	1,157,169	13,673,417	5.85%
16	Full Visibility	Office of Management and Budget	-	-	1,555,782	17,234,720	6.36%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	-	-	-	102,151,044	0.00%
18	Full Visibility	PR Planning Board	-	-	975,859	16,796,585	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	-	-	438,539	6,094,041	5.35%
23	Full Visibility	Puerto Rico Department of State	-	-	754,487	7,815,520	6.49%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	-	-	18,521,207	160,737,210	8.60%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	-	-	23,016,901	1,085,220,726	1.99%
28	Full Visibility	State Elections Commission	-	-	1,741,165	23,176,946	5.38%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	-	-	232,390	2,139,695	7.21%
30	Full Visibility	Human Resources Management & Transformation	-	-	5,701,447	7,199,937	36.05%
31	Full Visibility	General Services Administration	-	-	1,342,903	17,918,819	5.44%
34	Full Visibility	Commission of Investigation, Processing and Appeals	-	-	40,015	369,323	7.61%
37	Full Visibility	Civil Rights Commission	-	-	55,179	564,384	6.45%
38	Full Visibility	Puerto Rico Department of Justice	-	-	11,930,154	111,092,116	7.47%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	-	-	62,378,019	597,267,640	7.25%
41	Partial Visibility - Operations	Special Investigations Bureau	-	-	540,625	3,997,365	8.92%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	-	-	7,523,570	56,472,464	8.63%
43	Full Visibility	Puerto Rico National Guard	-	-	2,069,012	14,949,812	9.90%
45	Partial Visibility - Operations	Department of Public Safety	-	-	22,164,269	180,819,584	8.21%
49	Full Visibility	Department of Transportation and Public Works	-	-	3,639,252	40,395,536	6.35%
50	Full Visibility	Department of Natural and Environmental Resources	-	-	7,586,919	73,222,696	6.60%
55	Full Visibility	Puerto Rico Department of Agriculture	-	-	1,728,945	18,017,295	6.66%
60	Full Visibility	Office of the Citizen's Ombudsman	-	-	283,905	2,454,409	7.55%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	-	-	202,991	2,167,376	6.76%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	-	-	3,769,198	28,913,540	8.43%
68	Full Visibility	Puerto Rico Labor Relations Board	-	-	81,603	722,359	7.62%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	-	-	944,449	10,058,266	6.62%
71	Full Visibility - External FS	Department of Health	-	-	31,097,305	294,821,917	7.68%
78	Full Visibility	Department of Housing	-	-	2,546,889	17,835,232	9.37%
81	Full Visibility - External FS	Department of Education	-	-	101,942,263	2,350,570,376	3.35%
82	Cash Transfers	Institute of Puerto Rican Culture	-	-	1,238,508	11,207,074	7.73%
87	Full Visibility	Department of Recreation and Sports	-	-	2,217,315	23,924,957	6.11%
90	Cash Transfers	Medical Services Administration of Puerto Rico	-	-	8,301,626	65,764,069	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	-	-	11,217,411	101,105,911	8.30%
96	Full Visibility	Office of the Women's Advocate	-	-	351,598	3,509,348	6.58%
106	Full Visibility	Public Housing Administration	-	-	224,512	2,400,240	6.78%
109	Cash Transfers	Puerto Rico School of Plastic Arts	-	-	224,629	2,645,319	6.27%
119	Cash Transfers	Department of Economic Development & Commerce	-	-	2,146,839	12,808,865	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	-	-	304,438	3,242,153	6.83%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	-	-	2,925,786	32,281,484	5.91%
123	Full Visibility	Family and Children Administration	-	-	25,999,413	151,088,401	11.01%
124	Full Visibility	Child Support Administration (ASUME)	-	-	1,242,379	8,724,993	9.46%
126	Full Visibility	Vocational Rehabilitation Administration	-	-	4,634,211	19,716,680	16.08%
127	Full Visibility	Administration for Socioeconomic Development of the Family	-	-	7,425,635	77,706,214	7.04%
137	Full Visibility	Department of Correction and Rehabilitation	-	-	34,667,074	282,101,641	8.10%

Period 4 - October

Data extracted on November 19, 2025

			FY24	FY24	FY26	FY26	FY26
Joint Resolution - General Fund			-	-	595,181,625	7,426,080,727	5.92%
111			EXPENSES	EXPENSES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	98	700	Total	Total	Total
139	Full Visibility	Parole Board	-	-	232,829	2,409,517	6.90%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	-	-	114,619	999,334	9.27%
152	Full Visibility	Elderly and Retired People Advocate Office	-	-	250,964	3,064,950	6.59%
153	Full Visibility	Office for People with Disabilities	-	-	195,656	3,154,623	4.82%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	-	-	136,192	2,576,278	4.05%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	-	-	188,406	1,617,651	7.83%
162	Cash Transfers	Public Building Authority	-	-	-	3,829,411	0.00%
167	Cash Transfers	Integral Development of the "Península de Cantera"	-	-	47,408	409,360	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	-	-	20,793	179,541	7.88%
187	Cash Transfers	Puerto Rico Health Insurance Administration	-	-	69,541,102	556,353,835	8.33%
189	Cash Transfers	Forensic Science Bureau	-	-	1,859,731	16,182,524	7.84%
191	Cash Transfers	Musical Arts Corporation	-	-	667,901	5,792,129	7.85%
192	Cash Transfers	Fine Arts Center Corporation	-	-	321,732	2,834,232	7.75%
193	Cash Transfers	Office of Government Ethics	-	-	788,017	6,856,768	7.83%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	3,000,000	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	-	-	281,733	2,443,484	7.85%
208	Cash Transfers	Contributions to the Municipalities	-	-	9,000,000	-	100.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	-	-	661,355	5,528,590	8.05%
220	Cash Transfers	Correctional Health	-	-	4,736,854	35,911,011	8.61%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	-	-	2,149,092	22,332,713	6.56%
222	Cash Transfers	Legislative Services	-	-	128,226	1,107,436	7.88%
223	Cash Transfers	Capitol Building Legislature	-	-	1,447,593	12,479,694	7.88%
224	Cash Transfers	Comision Conjunta sobre informes espedales del contralor	-	-	58,000	116,000	33.33%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	-	-	92,794	834,425	6.91%
231	Full Visibility	Office for the Patient's Advocate	-	-	153,026	1,437,684	7.33%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	-	-	655,673	5,661,680	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	-	-	14,038	1,047,051	1.27%
241	Full Visibility	Administration for Integral Development of Childhood	-	-	902,811	9,277,562	6.42%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	-	-	284,130	3,174,709	6.56%
265	Cash Transfers	Roosevelt Roads Authority	-	-	89,696	774,520	7.88%
268	Cash Transfers	Puerto Rico Institute of Statistics	-	-	229,034	1,977,273	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	-	-	4,849,018	73,360,735	5.20%
272	Cash Transfers	Office of the Inspector General	-	-	1,527,140	13,315,152	7.81%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	-	-	2,246,580	19,461,040	7.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	-	-	5,352,243	23,750,341	14.56%
279	Full Visibility	Public Service Appeals Commission	-	-	220,678	1,892,375	7.83%
281	Full Visibility	Office of the Election Comptroller	-	-	220,571	1,983,649	7.55%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	-	-	2,375,047	23,416,562	2.83%
286	Cash Transfers	Authority of the Port of Ponce	-	-	35,312	546,000	5.11%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	-	-	1,470,833	22,647,667	5.16%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	-	-	75,333	602,667	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	-	-	3,025,959	26,050,088	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	-	-	4,671,686	40,339,640	7.88%
298	Cash Transfers	Public Service Regulatory Board	-	-	597,878	4,725,628	7.84%
303	Cash Transfers	Convention Center of District Authority	-	-	-	108,800	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	-	-	137,262	1,572,137	6.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	-	-	4,068,619	39,863,772	7.22%
317	Cash Transfers	Congressional Budget Office	-	-	250,118	2,160,597	7.83%
329	Cash Transfers	Office of Socioeconomic Development	-	-	380,725	4,040,804	6.62%

Period 4 - October

Data extracted on November 19, 2025

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	(835,527)	212,413,511	2,175,136,303	6.97%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	3,348,629	205,750	81.38%
2	Cash Transfers	PR House	10,000	-	788	6,800	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	800,000	8,426,000	8.23%
16	Full Visibility	Office of Management and Budget	5,483,392	592	6,208	5,470,384	0.11%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	499,494,751	-	-	499,494,751	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(4,782)	4,782	463,350	0.12%
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	1,507,075,646	-	103,309,692	961,664,854	6.85%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	22,500	6,000	64.29%
31	Full Visibility	General Services Administration	1,500,000	13,133	-	1,486,868	0.00%
38	Full Visibility	Puerto Rico Department of Justice	237,710	-	89,710	66,000	37.74%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	(130,186)	152,933	1,964,311	5.27%
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	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	(1,350)	31,093	12,754,125	0.24%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	(60,000)	60,000	160,000	27.27%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	7,500	-	192,500	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	6,407,273	124,780,899	4.38%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	282,502	2,438,864	7.90%
87	Full Visibility	Department of Recreation and Sports	1,031,000	(1,480)	209,480	582,167	20.32%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	700,454	10,694,782	4.54%
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	4,578	76,283	1,516,509	3.77%
123	Full Visibility	Family and Children Administration	8,580,000	-	-	8,580,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	(41,328)	138,308	3,338,756	2.94%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	(497,744)	497,744	5,973,075	4.17%
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	146,677	46,133	218,340	8.39%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,723,893	385,800,045	7.97%
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	96,839,999	-	34,060,800	35,078,400	35.17%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	56,779	490,280	7.88%
222	Cash Transfers	Legislative Services	8,025,000	-	631,969	5,457,000	7.88%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Comision Conjunta sobre informes especiales 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	(271,138)	271,138	12,984,814	1.81%
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	-	8,622,423	25,625,886	23.69%
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	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	10,562,000	-	7,862,000	5,000	74.44%

Period 4 - October

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY25=6
General Fund Appropriations			13,095,315,000	(17,669,903)	807,595,136	9,601,217,029	6.17%
GF			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	43,338,000	-	3,413,327	29,459,415	7.88%
8	Cash Transfers	Office of the Comptroller	56,051,000	-	4,433,438	38,053,536	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	36,696,547	271,163,681	8.91%
15	Full Visibility	Office of the Governor	19,790,000	(69,236)	1,157,169	13,673,417	5.85%
16	Full Visibility	Office of Management and Budget	29,927,419	(191,167)	1,561,990	22,705,104	5.22%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	601,645,795	-	-	601,645,795	0.00%
18	Full Visibility	PR Planning Board	21,243,000	8,725	975,859	16,796,585	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	438,539	6,094,041	5.35%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(265,681)	759,269	8,278,870	4.87%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	18,521,207	163,575,210	8.49%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,663,937,754	-	126,326,592	2,046,885,580	4.74%
28	Full Visibility	State Elections Commission	32,367,000	(141,149)	1,741,165	23,176,946	5.38%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	232,390	2,139,695	7.21%
30	Full Visibility	Human Resources Management & Transformation	15,849,516	(4,678,444)	5,723,947	7,205,937	36.11%
31	Full Visibility	General Services Administration	26,208,000	(289,735)	1,342,903	19,405,687	5.12%
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	159,972,710	(874,909)	12,019,864	111,158,116	7.51%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	(3,686,432)	62,530,952	599,231,950	7.24%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	540,625	3,997,365	8.92%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	7,523,570	56,472,464	8.63%
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	2,069,012	14,949,812	9.90%
45	Partial Visibility - Operations	Department of Public Safety	276,201,000	(91,491)	22,164,269	187,019,584	8.02%
49	Full Visibility	Department of Transportation and Public Works	67,346,000	130,892	3,639,252	50,395,536	5.40%
50	Full Visibility	Department of Natural and Environmental Resources	121,962,000	(2,219,043)	7,586,919	80,299,696	6.22%
55	Full Visibility	Puerto Rico Department of Agriculture	38,898,000	114,853	1,760,038	30,771,420	4.52%
60	Full Visibility	Office of the Citizen's Ombudsman	3,978,000	(94,595)	343,905	2,614,409	8.65%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,140)	202,991	2,167,376	6.76%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,713,000	(8,509)	3,769,198	28,913,540	8.43%
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	14,461,000	8,104	944,449	10,250,766	6.53%
71	Full Visibility - External FS	Department of Health	550,903,376	-	37,504,578	419,602,815	6.81%
78	Full Visibility	Department of Housing	27,177,000	27,201	2,546,889	17,835,232	9.37%
81	Full Visibility - External FS	Department of Education	3,043,931,000	-	101,942,263	2,350,570,376	3.35%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	1,521,009	13,645,937	7.76%
87	Full Visibility	Department of Recreation and Sports	37,302,000	(147,324)	2,426,795	24,507,124	6.51%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,301,626	65,764,069	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	11,917,864	111,800,693	7.91%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(148,574)	351,598	3,509,348	6.58%
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	(48,148)	304,438	3,242,153	6.83%
121	Partial Visibility - Operations	DSP Neg Sistema Emergencia 911	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	(130,261)	3,002,069	33,797,993	5.82%
123	Full Visibility	Family and Children Administration	244,781,000	(6,428,279)	25,999,413	159,668,401	10.62%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	(331,353)	1,380,687	12,063,750	7.74%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	(581,089)	4,634,211	19,716,680	16.08%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(1,044,687)	7,425,635	77,706,214	7.04%
137	Full Visibility	Department of Correction and Rehabilitation	440,000,000	7,701,867	35,164,818	288,074,716	7.99%

Period 4 - October

Data extracted on November 19, 2025

			FY26	FY26	FY26	FY26	FY25=6
General Fund Appropriations			13,095,315,000	(17,669,903)	807,595,136	9,601,217,029	6.17%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	4,397	232,829	2,409,517	6.90%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	(2,644)	114,619	1,026,334	9.07%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(14,726)	250,964	3,064,950	6.59%
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	3,913,000	143,513	182,325	2,794,618	4.66%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	188,406	1,698,901	7.58%
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	560,898,000	-	44,723,893	385,800,045	7.97%
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	25,239,000	-	1,859,731	17,692,524	7.37%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	667,901	5,792,129	7.85%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	321,732	2,834,232	7.75%
193	Cash Transfers	Office of Government Ethics	10,069,000	-	788,017	6,856,768	7.83%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,000,000	-	3,000,000	-	100.00%
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	105,839,999	-	43,060,800	35,078,400	40.68%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	718,134	6,018,870	8.04%
220	Cash Transfers	Correctional Health	55,039,000	-	4,736,854	35,911,011	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	22,362,000	-	1,447,593	16,479,694	6.47%
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	1,834,425	0.43%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,166)	153,026	1,437,684	7.33%
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	639,035	1,173,949	22,262,376	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	1,139,000	-	89,696	774,520	7.88%
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	83,424,425	4.69%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,527,140	13,315,152	7.81%
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	73,146,000	-	13,974,666	49,376,227	19.11%
279	Full Visibility	Public Service Appeals Commission	2,819,000	(16,922)	220,678	1,892,375	7.83%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(18,623)	220,571	1,983,649	7.55%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	2,375,047	23,416,562	2.83%
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	33,602,000	-	1,470,833	27,718,667	4.38%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	75,333	1,277,919	3.94%
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	66,911,000	5,000	11,930,619	39,868,772	17.83%
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	49,548	380,725	4,040,804	6.62%

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	76,002,109	2,544,112,290	7,426,078,600	25.32%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	10,724,570	22,535,430	32.24%
2	Cash Transfers	PR House	43,328,000	-	13,875,385	29,452,615	32.02%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	17,997,464	38,137,536	32.06%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	139,193,319	262,737,681	34.63%
15	Full Visibility	Office of the Governor	19,790,000	1,234,096	4,882,487	13,673,417	24.67%
16	Full Visibility	Office of Management and Budget	23,036,000	1,305,490	5,903,817	15,826,693	25.63%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	132,161,340	-	-	132,161,340	0.00%
18	Full Visibility	PR Planning Board	22,162,000	92,861	4,353,554	17,715,585	19.64%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	496,004	1,607,955	6,094,041	19.61%
23	Full Visibility	Puerto Rico Department of State	11,875,000	1,230,923	2,587,757	8,056,320	21.79%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	54,541,790	160,860,210	25.32%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,146,595,484	-	71,641,382	1,074,954,102	6.25%
28	Full Visibility	State Elections Commission	32,400,000	712,704	8,477,350	23,209,946	26.16%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	1,082,305	2,139,695	33.59%
30	Full Visibility	Human Resources Management & Transformation	15,887,516	546,955	8,067,624	7,272,937	50.78%
31	Full Visibility	General Services Administration	24,708,000	2,406,318	4,382,863	17,918,819	17.74%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	6,604	150,073	369,323	28.53%
37	Full Visibility	Civil Rights Commission	856,000	95,994	195,622	564,384	22.85%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	2,164,294	46,478,590	111,207,116	29.08%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	10,574,736	253,095,624	597,267,640	29.40%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	134,051	1,929,584	3,997,365	31.84%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	819,797	29,836,739	56,472,464	34.24%
43	Full Visibility	Puerto Rico National Guard	20,916,000	102,574	5,841,614	14,971,812	27.93%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	351,567	88,829,848	181,147,584	32.86%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	156,879	16,793,585	40,541,536	29.21%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	7,543,199	34,119,104	73,729,696	29.57%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	334,502	7,589,204	18,030,295	29.24%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	115,009	1,188,582	2,482,409	31.39%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	36,435	798,189	2,167,376	26.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	177,559	15,621,901	29,013,540	34.86%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,893	346,748	722,359	32.38%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	604	4,202,131	10,114,266	29.35%
71	Full Visibility - External FS	Department of Health	403,881,000	-	109,849,459	294,031,541	27.20%
78	Full Visibility	Department of Housing	27,177,000	31,001	9,310,766	17,835,232	34.26%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	693,360,624	2,351,023,376	22.78%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	4,813,926	11,207,074	30.05%
87	Full Visibility	Department of Recreation and Sports	36,313,000	328,128	12,017,915	23,966,957	33.10%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	33,324,931	65,764,069	33.63%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	34,124,089	101,411,911	25.18%
96	Full Visibility	Office of the Women's Advocate	5,341,000	576,702	1,254,950	3,509,348	23.50%
106	Full Visibility	Public Housing Administration	3,309,000	-	908,760	2,400,240	27.46%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	937,851	2,734,319	25.54%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	8,700,135	13,485,865	39.21%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	410,732	802,115	3,242,153	18.00%

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	76,002,109	2,544,112,290	7,426,078,600	25.32%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	433,761	16,825,756	32,281,484	33.96%
123	Full Visibility	Family and Children Administration	236,201,000	11,958,181	73,154,418	151,088,401	30.97%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	431,063	3,976,943	8,724,993	30.28%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	24,443	9,078,877	19,716,680	31.50%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	1,277,647	26,504,140	77,759,214	25.11%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	17,839,121	128,113,237	282,223,641	29.92%

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	76,002,109	2,544,112,290	7,426,078,600	25.32%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	30,560	935,923	2,452,517	27.37%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	16,828	220,838	999,334	17.85%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	43,290	700,760	3,064,950	18.40%
153	Full Visibility	Office for People with Disabilities	4,057,000	193,291	709,085	3,154,623	17.48%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	8,222	778,500	2,576,278	23.15%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	787,349	1,617,651	32.74%
162	Cash Transfers	Public Building Authority	5,047,000	-	1,217,589	3,829,411	24.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	192,640	409,360	32.00%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	84,459	179,541	31.99%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	278,160,165	556,353,835	33.33%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	7,546,476	16,182,524	31.80%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	2,713,871	5,792,129	31.91%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	1,317,768	2,944,232	30.92%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	3,212,232	6,936,768	31.65%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	3,000,000	(3,000,000)	
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,144,516	2,443,484	31.90%
208	Cash Transfers	Contributions to the Municipalities	-	-	9,000,000	(9,000,000)	
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	2,686,410	5,528,590	32.70%
220	Cash Transfers	Correctional Health	55,039,000	-	19,127,989	35,911,011	34.75%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	302,720	10,116,057	22,332,713	30.89%
222	Cash Transfers	Legislative Services	1,667,000	-	519,564	1,147,436	31.17%
223	Cash Transfers	Capitol Building Legislature	18,362,000	-	5,882,306	12,479,694	32.04%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	145,425	363,150	834,425	27.04%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	70,207	581,109	1,437,684	27.82%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	2,664,320	5,661,680	32.00%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	53,949	1,047,051	4.90%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	2,276,231	2,506,207	9,277,562	17.83%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	1,154,560	2,453,440	32.00%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	364,480	774,520	32.00%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	922,727	1,977,273	31.82%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	8,597,360	11,264,905	73,360,735	12.08%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	6,240,848	13,315,152	31.91%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	9,128,960	19,524,040	31.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	13,003,659	24,136,341	35.01%
279	Full Visibility	Public Service Appeals Commission	2,819,000	65,578	861,048	1,892,375	30.54%
281	Full Visibility	Office of the Election Comptroller	2,923,000	68,277	871,074	1,983,649	29.80%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	60,510,438	23,416,562	72.10%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	145,000	546,000	20.98%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	5,883,333	11,766,667	33.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	301,333	602,667	33.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	12,291,912	26,333,088	31.82%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	18,983,360	40,339,640	32.00%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	19,943	2,876,429	5,275,628	35.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	18,662	601,202	1,653,137	26.45%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	16,480,228	39,863,772	29.25%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,032,403	2,160,597	32.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	188,689	1,517,507	4,040,804	26.41%

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	8,169,292	865,816,405	2,175,136,303	28.40%
			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	-	3,200	6,800	32.00%		
The General Court of Justice	9,726,000	-	1,300,000	8,426,000	13.37%		
Office of Management and Budget	5,483,392	6,800	6,208	5,470,384	0.11%		
Custody of the Office of Management and Budget	499,494,751	-	-	499,494,751	0.00%		
Puerto Rico Department of State	3,972,400	1,697,834	1,811,216	463,350	45.59%		
Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%		
Custody of the Department of the Treasury	1,507,075,646	-	545,410,792	961,664,854	36.19%		
Human Resources Management & Transformation	35,000	-	29,000	6,000	82.86%		
General Services Administration	1,500,000	13,133	-	1,486,868	0.00%		
Puerto Rico Department of Justice	237,710	-	171,710	66,000	72.24%		
Puerto Rico Police Bureau	2,900,000	540,434	395,255	1,964,311	13.63%		
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	7,077,000	-	-	7,077,000	0.00%		
Puerto Rico Department of Agriculture	12,957,000	116,059	86,815	12,754,125	0.67%		
Office of the Citizen’s Ombudsman	220,000	-	60,000	160,000	27.27%		
Puerto Rico Department of Consumer Affairs	200,000	7,500	-	192,500	0.00%		
Department of Health	146,232,000	-	21,451,101	124,780,899	14.67%		
Institute of Puerto Rican Culture	3,577,000	-	1,138,136	2,438,864	31.82%		
Department of Recreation and Sports	1,031,000	9,620	439,213	582,167	42.60%		
Mental Health and Drug Addiction Services Administration	15,436,000	-	4,741,218	10,694,782	30.72%		
Public Housing Administration	2,555,000	-	-	2,555,000	0.00%		
Secretariat of the Department of the Family	2,021,000	162,012	342,478	1,516,509	16.95%		
Family and Children Administration	8,580,000	-	-	8,580,000	0.00%		
Child Support Administration (ASUME)	4,704,000	803,600	561,644	3,338,756	11.94%		
Department of Correction and Rehabilitation	11,946,000	3,981,950	1,990,975	5,973,075	16.67%		
Office of Protection and Defense for People with Disabilities	27,000	-	-	27,000	0.00%		
State Historic Preservation Office of Puerto Rico	550,000	199,897	131,763	218,340	23.96%		
University of Puerto Rico	560,898,000	-	175,097,955	385,800,045	31.22%		
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	96,839,999	-	61,761,599	35,078,400	63.78%		
Puerto Rico Conservatory of Music Corporation	721,000	-	230,720	490,280	32.00%		
Legislative Services	8,025,000	-	2,568,000	5,457,000	32.00%		
Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%		
Joint Comision 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	765,280	1,521,044	12,713,676	10.14%		
Puerto Rico Technology and Innovation Services	10,200,000	136,310	-	10,063,690	0.00%		
Agricultural Enterprises Development Administration	36,392,000	-	10,766,114	25,625,886	29.58%		
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	-	334,000	675,252	33.09%		
Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%		
Retirement Board of the Government of Puerto Rico	10,562,000	-	10,557,000	5,000	99.95%		

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	84,171,401	3,409,928,696	9,601,214,903	26.04%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	14,633,820	22,741,180	39.15%
2	Cash Transfers	PR House	43,338,000	-	13,878,585	29,459,415	32.02%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	17,997,464	38,137,536	32.06%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	140,493,319	271,163,681	34.13%
15	Full Visibility	Office of the Governor	19,790,000	1,234,096	4,882,487	13,673,417	24.67%
16	Full Visibility	Office of Management and Budget	28,519,392	1,312,290	5,910,025	21,297,077	20.72%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	631,656,091	-	-	631,656,091	0.00%
18	Full Visibility	PR Planning Board	22,162,000	92,861	4,353,554	17,715,585	19.64%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	496,004	1,607,955	6,094,041	19.61%
23	Full Visibility	Puerto Rico Department of State	15,847,400	2,928,757	4,398,973	8,519,670	27.76%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	54,541,790	163,698,210	24.99%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,653,671,130	-	617,052,174	2,036,618,956	23.25%
28	Full Visibility	State Elections Commission	32,400,000	712,704	8,477,350	23,209,946	26.16%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	1,082,305	2,139,695	33.59%
30	Full Visibility	Human Resources Management & Transformation	15,922,516	546,955	8,096,624	7,278,937	50.85%
31	Full Visibility	General Services Administration	26,208,000	2,419,451	4,382,863	19,405,687	16.72%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	6,604	150,073	369,323	28.53%
37	Full Visibility	Civil Rights Commission	856,000	95,994	195,622	564,384	22.85%
38	Full Visibility	Puerto Rico Department of Justice	160,087,710	2,164,294	46,650,300	111,273,116	29.14%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	11,115,170	253,490,879	599,231,950	29.34%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	134,051	1,929,584	3,997,365	31.84%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	819,797	29,836,739	56,472,464	34.24%
43	Full Visibility	Puerto Rico National Guard	20,916,000	102,574	5,841,614	14,971,812	27.93%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	351,567	88,829,848	187,347,584	32.12%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	156,879	16,793,585	50,541,536	24.88%
50	Full Visibility	Department of Natural and Environmental Resources	122,469,000	7,543,199	34,119,104	80,806,696	27.86%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	450,561	7,676,019	30,784,420	19.73%
60	Full Visibility	Office of the Citizen's Ombudsman	4,006,000	115,009	1,248,582	2,642,409	31.17%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	36,435	798,189	2,167,376	26.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	177,559	15,621,901	29,013,540	34.86%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,893	346,748	722,359	32.38%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	8,104	4,202,131	10,306,766	28.95%
71	Full Visibility - External FS	Department of Health	550,113,000	-	131,300,561	418,812,439	23.87%
78	Full Visibility	Department of Housing	27,177,000	31,001	9,310,766	17,835,232	34.26%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	693,360,624	2,351,023,376	22.78%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	5,952,063	13,645,937	30.37%
87	Full Visibility	Department of Recreation and Sports	37,344,000	337,748	12,457,128	24,549,124	33.36%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	33,324,931	65,764,069	33.63%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	38,865,307	112,106,693	25.74%
96	Full Visibility	Office of the Women's Advocate	5,341,000	576,702	1,254,950	3,509,348	23.50%
106	Full Visibility	Public Housing Administration	5,864,000	-	908,760	4,955,240	15.50%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	937,851	2,734,319	25.54%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	8,700,135	13,485,865	39.21%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	410,732	802,115	3,242,153	18.00%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	595,773	17,168,234	33,797,993	33.30%
123	Full Visibility	Family and Children Administration	244,781,000	11,958,181	73,154,418	159,668,401	29.89%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	1,234,663	4,538,587	12,063,750	25.44%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	24,443	9,078,877	19,716,680	31.50%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	1,277,647	26,504,140	77,759,214	25.11%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	21,821,071	130,104,212	288,196,716	29.56%

Fiscal Year to Date

Figures from period 1 through 4: July through October 2025

General Fund Appropriations			FY26 13,095,315,000	FY26 84,171,401	FY26 3,409,928,696	FY26 9,601,214,903	FY26 26.04%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	30,560	935,923	2,452,517	27.37%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	16,828	220,838	1,026,334	17.47%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	43,290	700,760	3,064,950	18.40%
153	Full Visibility	Office for People with Disabilities	4,057,000	193,291	709,085	3,154,623	17.48%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	208,119	910,263	2,794,618	23.26%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	787,349	1,698,901	31.67%
162	Cash Transfers	Public Building Authority	5,047,000	-	1,217,589	3,829,411	24.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	192,640	409,360	32.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	175,097,955	385,800,045	31.22%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	84,459	179,541	31.99%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	278,160,165	556,353,835	33.33%
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	-	7,546,476	17,692,524	29.90%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	2,713,871	5,792,129	31.91%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	1,317,768	2,944,232	30.92%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	3,212,232	6,936,768	31.65%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	3,000,000	(3,000,000)	
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,144,516	2,443,484	31.90%
208	Cash Transfers	Contributions to the Municipalities	96,839,999	-	70,761,599	26,078,400	73.07%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	2,917,130	6,018,870	32.64%
220	Cash Transfers	Correctional Health	55,039,000	-	19,127,989	35,911,011	34.75%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	302,720	10,116,057	22,332,713	30.89%
222	Cash Transfers	Legislative Services	9,692,000	-	3,087,564	6,604,436	31.86%
223	Cash Transfers	Capitol Building Legislature	22,362,000	-	5,882,306	16,479,694	26.30%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	145,425	19,363,150	1,834,425	90.72%
231	Full Visibility	Office for the Patient's Advocate	2,089,000	70,207	581,109	1,437,684	27.82%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	2,664,320	5,661,680	32.00%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	53,949	1,047,051	4.90%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	3,041,511	4,027,251	21,991,238	13.86%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	1,154,560	2,453,440	32.00%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	364,480	774,520	32.00%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	922,727	1,977,273	31.82%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	8,733,670	11,264,905	83,424,425	10.89%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	6,240,848	13,315,152	31.91%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	9,128,960	19,524,040	31.86%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	23,769,773	49,762,227	32.33%
279	Full Visibility	Public Service Appeals Commission	2,819,000	65,578	861,048	1,892,375	30.54%
281	Full Visibility	Office of the Election Comptroller	2,923,000	68,277	871,074	1,983,649	29.80%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	60,510,438	23,416,562	72.10%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	145,000	546,000	20.98%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	5,883,333	16,837,667	25.89%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	635,333	1,277,919	33.21%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,627,000	-	12,291,912	27,335,088	31.02%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	18,983,360	40,339,640	32.00%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	19,943	2,876,429	5,275,628	35.20%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	18,662	601,202	1,653,137	26.45%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	66,911,000	5,000	27,037,228	39,868,772	40.41%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,032,403	2,160,597	32.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	188,689	1,517,507	4,040,804	26.41%