

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (A)

FY2027 Recorded General Fund Expenditures per the Puerto Rico Integrated Financial Accounting System

Figures from period 1 : July 2026

Data extracted on August 24, 2026

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.*
- *ERP Transition and PRIFAS Reporting Completeness. The FY2026 recorded expenditure information presented herein reflects the New PR Government ERP reporting population available as of the applicable reporting extraction date. During the Government's transition to a recently implemented ERP environment, certain transactions, adjustments, encumbrances, commitments, or other financial activity may be affected by the timing of migration, interfaces, posting, validation, processing, or reconciliation and therefore may not be reflected in the PRIFAS-based reporting population as of that date. Accordingly, FY2026 recorded expenditures, encumbrances, balances, and related variances remain subject to subsequent adjustment as transition-related processing and reconciliation continue.*
- *Reporting Comparability During ERP Transition. Changes from amounts previously reported for the same fiscal period may reflect, in part, the timing of migration, interfaces, posting, validation, processing, reconciliation, or other transition-related activity, and not solely changes in underlying financial activity. Accordingly, comparisons with prior report versions or extracts should be interpreted with caution during the ERP transition and stabilization period.*
- *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.*
- *FY2027 Recorded General Fund Expenditures per the Puerto Rico Integrated Financial Accounting System*
- *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 'New PR Government ERP' Financial Accounting System.
- Information obtained from New PR Government ERP reflects actual accounting on system as of the date of the reports from period 1 : July 2026
- Recorded Expenditures figures are not considered final FY27 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 New PR Government ERP.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to New PR Government ERP 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 New PR Government ERP, and consequently are not presented in this budget to recorded expenditures report.
- FY2027 Recorded General Fund Expenditures per the Puerto Rico Integrated Financial Accounting System
- It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure and certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to provide accurate and complete information.
- A variety of periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to clarify the distinct scope and nature of the Budget vs. Recorded Expenditures reports provided for Central Government agencies and their operations within the General Fund. Other reports may address a broader scope beyond the General Fund and Central Government agencies, such as the FY Budget vs. Cash Outlays for Central Government, additional component units, and Non-Central Government instrumentalities. These may also incorporate other resources outside the General Fund, including Federal Funds, Special Revenue Funds, Instrumentalities' Income, entity transfers, and other sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Actual encumbrances might not include the entire value of the obligations, as some contracts are recorded as encumbrances over the duration of the agreement.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.
- The enclosed information may lack certain entries and charges as of the report date due to timing differences.
- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- Expense related error journals will be considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly.

Recorded General Fund Expenditures Summary
as of August 24, 2026

	FY27 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS ¹	AMENDED ²	ENCUMBRANCES	EXPENSES	BALANCE
PRIFAS						
Joint Resolution - Code 111	\$ 10,291,411,000	\$ -	\$ 10,291,411,000	\$ 34,095,846	\$ 481,456,130	\$ 9,775,859,023
Special Appropriations - Code 141	2,883,292,000	-	2,883,292,000	1,917,475	172,129,811	2,709,244,714
General Fund	<u>\$ 13,174,703,000</u>	<u>\$ -</u>	<u>\$ 13,174,703,000</u>	<u>\$ 36,013,321</u>	<u>\$ 653,585,941</u>	<u>\$ 12,485,103,737</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.

Budgetary Transfers in New PR ERP

Figures from period 1 : July 2026

		New PR ERP - As initially programmed			FY27 - General Fund Transfers & Adjustments			PRIFAS as extracted on July 20, 2026		
		10,291,411,000	2,883,292,000	13,174,703,000	-	-	-	10,291,411,000	2,883,292,000	13,174,703,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
1	PR Senate	34,685,000	4,315,000	39,000,000	-	-	-	34,685,000	4,315,000	39,000,000
2	PR House	34,555,000	10,410,000	44,965,000	-	-	-	34,555,000	10,410,000	44,965,000
8	Office of the Comptroller	56,170,000	-	56,170,000	-	-	-	56,170,000	-	56,170,000
10	The General Court of Justice	402,574,000	-	402,574,000	-	-	-	402,574,000	-	402,574,000
15	Office of the Governor	17,019,000	-	17,019,000	-	-	-	17,019,000	-	17,019,000
16	Office of Management and Budget	27,884,000	-	27,884,000	-	-	-	27,884,000	-	27,884,000
17	Custody of the Office of Management and Budget	151,181,000	582,048,000	733,229,000	-	-	-	151,181,000	582,048,000	733,229,000
18	PR Planning Board	15,974,000	-	15,974,000	-	-	-	15,974,000	-	15,974,000
21	Emergency and Disaster Management Bureau	7,192,000	-	7,192,000	-	-	-	7,192,000	-	7,192,000
23	Puerto Rico Department of State	11,063,000	2,539,000	13,602,000	-	-	-	11,063,000	2,539,000	13,602,000
24	Puerto Rico Department of Treasury	202,851,000	-	202,851,000	-	-	-	202,851,000	-	202,851,000
25	Custody of the Department of the Treasury	1,336,872,000	1,388,746,000	2,725,618,000	-	-	-	1,336,872,000	1,388,746,000	2,725,618,000
28	State Elections Commission	34,061,000	-	34,061,000	-	-	-	34,061,000	-	34,061,000
29	Puerto Rico Federal Affairs Administration	3,203,000	-	3,203,000	-	-	-	3,203,000	-	3,203,000
30	Human Resources Management & Transformation	16,704,000	35,000	16,739,000	-	-	-	16,704,000	35,000	16,739,000
31	General Services Administration	19,505,000	-	19,505,000	-	-	-	19,505,000	-	19,505,000
34	Commission of Investigation, Processing and Appeals	529,000	-	529,000	-	-	-	529,000	-	529,000
37	Civil Rights Commission	839,000	-	839,000	-	-	-	839,000	-	839,000
38	Puerto Rico Department of Justice	153,974,000	127,000	154,101,000	-	-	-	153,974,000	127,000	154,101,000
40	Puerto Rico Police Bureau	1,099,105,000	-	1,099,105,000	-	-	-	1,099,105,000	-	1,099,105,000
41	Special Investigations Bureau	5,800,000	-	5,800,000	-	-	-	5,800,000	-	5,800,000
42	Puerto Rico Fire Department Bureau	80,592,000	1,895,000	82,487,000	-	-	-	80,592,000	1,895,000	82,487,000
43	Puerto Rico National Guard	19,439,000	-	19,439,000	-	-	-	19,439,000	-	19,439,000
45	Department of Public Safety	33,934,000	-	33,934,000	-	-	-	33,934,000	-	33,934,000
49	Department of Transportation and Public Works	55,436,000	-	55,436,000	-	-	-	55,436,000	-	55,436,000
50	Department of Natural and Environmental Resources	106,561,000	7,077,000	113,638,000	-	-	-	106,561,000	7,077,000	113,638,000
55	Puerto Rico Department of Agriculture	25,583,000	12,879,000	38,462,000	-	-	-	25,583,000	12,879,000	38,462,000
60	Office of the Citizen's Ombudsman	3,769,000	-	3,769,000	-	-	-	3,769,000	-	3,769,000
62	Cooperative Development Commission of Puerto Rico	2,778,000	-	2,778,000	-	-	-	2,778,000	-	2,778,000
67	Puerto Rico Department of Labor and Human Resources	36,177,000	-	36,177,000	-	-	-	36,177,000	-	36,177,000
68	Puerto Rico Labor Relations Board	1,069,000	-	1,069,000	-	-	-	1,069,000	-	1,069,000
69	Puerto Rico Department of Consumer Affairs	13,533,000	-	13,533,000	-	-	-	13,533,000	-	13,533,000
71	Department of Health	396,313,000	117,954,000	514,267,000	-	-	-	396,313,000	117,954,000	514,267,000
78	Department of Housing	27,097,000	-	27,097,000	-	-	-	27,097,000	-	27,097,000
81	Department of Education	2,981,341,000	-	2,981,341,000	-	-	-	2,981,341,000	-	2,981,341,000
82	Institute of Puerto Rican Culture	14,835,000	3,577,000	18,412,000	-	-	-	14,835,000	3,577,000	18,412,000
87	Department of Recreation and Sports	34,348,000	1,154,000	35,502,000	-	-	-	34,348,000	1,154,000	35,502,000
90	Medical Services Administration of Puerto Rico	102,667,000	-	102,667,000	-	-	-	102,667,000	-	102,667,000
95	Mental Health and Drug Addiction Services Administration	133,956,000	16,051,000	150,007,000	-	-	-	133,956,000	16,051,000	150,007,000
96	Office of the Women's Advocate	7,271,000	-	7,271,000	-	-	-	7,271,000	-	7,271,000
106	Public Housing Administration	3,172,000	2,660,000	5,832,000	-	-	-	3,172,000	2,660,000	5,832,000
109	Puerto Rico School of Plastic Arts	3,368,000	-	3,368,000	-	-	-	3,368,000	-	3,368,000
119	Department of Economic Development & Commerce	21,763,000	-	21,763,000	-	-	-	21,763,000	-	21,763,000
120	Veteran's Advocate Office of Puerto Rico	4,297,000	-	4,297,000	-	-	-	4,297,000	-	4,297,000
122	Secretariat of the Department of the Family	48,419,000	2,021,000	50,440,000	-	-	-	48,419,000	2,021,000	50,440,000
123	Family and Children Administration	224,287,000	-	224,287,000	-	-	-	224,287,000	-	224,287,000
124	Child Support Administration (ASUME)	12,984,000	12,728,000	25,712,000	-	-	-	12,984,000	12,728,000	25,712,000
126	Vocational Rehabilitation Administration	28,382,000	-	28,382,000	-	-	-	28,382,000	-	28,382,000
127	Administration for Socioeconomic Development of the Family	101,520,000	-	101,520,000	-	-	-	101,520,000	-	101,520,000
137	Department of Correction and Rehabilitation	449,280,000	11,946,000	461,226,000	-	-	-	449,280,000	11,946,000	461,226,000

Budgetary Transfers in New PR ERP

Figures from period 1 : July 2026

		New PR ERP - As initially programmed			FY27 - General Fund Transfers & Adjustments			PRIFAS as extracted on July 20, 2026		
		10,291,411,000	2,883,292,000	13,174,703,000	-	-	-	10,291,411,000	2,883,292,000	13,174,703,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
139	Parole Board	3,414,000	-	3,414,000	-	-	-	3,414,000	-	3,414,000
143	Ofic Protec y Defensa Pers Imp	1,185,000	-	1,185,000	-	-	-	1,185,000	-	1,185,000
152	Elderly and Retired People Advocate Office	3,822,000	-	3,822,000	-	-	-	3,822,000	-	3,822,000
153	Office for People with Disabilities	2,973,000	-	2,973,000	-	-	-	2,973,000	-	2,973,000
155	State Historic Preservation Office of Puerto Rico	3,252,000	-	3,252,000	-	-	-	3,252,000	-	3,252,000
161	Puerto Rico Infrastructure Financing Authority	2,399,000	-	2,399,000	-	-	-	2,399,000	-	2,399,000
162	Public Building Authority	3,870,000	20,405,000	24,275,000	-	-	-	3,870,000	20,405,000	24,275,000
167	Integral Development of the "Peninsula de Cantera"	620,000	-	620,000	-	-	-	620,000	-	620,000
176	University of Puerto Rico	-	560,898,000	560,898,000	-	-	-	-	560,898,000	560,898,000
186	Culebra Conservation and Development Authority	301,000	-	301,000	-	-	-	301,000	-	301,000
187	Puerto Rico Health Insurance Administration	1,030,310,000	-	1,030,310,000	-	-	-	1,030,310,000	-	1,030,310,000
189	Forensic Science Bureau	25,519,000	-	25,519,000	-	-	-	25,519,000	-	25,519,000
191	Musical Arts Corporation	8,610,000	-	8,610,000	-	-	-	8,610,000	-	8,610,000
192	Fine Arts Center Corporation	4,455,000	-	4,455,000	-	-	-	4,455,000	-	4,455,000
193	Office of Government Ethics	10,140,000	-	10,140,000	-	-	-	10,140,000	-	10,140,000
200	Special Independent Prosecutor's Panel	3,985,000	-	3,985,000	-	-	-	3,985,000	-	3,985,000
208	Contributions to the Municipalities	-	51,875,000	51,875,000	-	-	-	-	51,875,000	51,875,000
215	Puerto Rico Conservatory of Music Corporation	8,212,000	721,000	8,933,000	-	-	-	8,212,000	721,000	8,933,000
220	Correctional Health	51,677,000	-	51,677,000	-	-	-	51,677,000	-	51,677,000
221	Medical Emergency Corps Bureau	27,030,000	-	27,030,000	-	-	-	27,030,000	-	27,030,000
222	Legislative Services	1,723,000	8,075,000	9,798,000	-	-	-	1,723,000	8,075,000	9,798,000
223	Capitol Building Legislature	18,636,000	-	18,636,000	-	-	-	18,636,000	-	18,636,000
224	Joint Comission 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	2,067,000	-	2,067,000	-	-	-	2,067,000	-	2,067,000
235	Puerto Rico Housing Finance Corporation	5,410,000	-	5,410,000	-	-	-	5,410,000	-	5,410,000
238	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	935,000	-	-	-	935,000	-	935,000
241	Administration for Integral Development of Childhood	13,201,000	-	13,201,000	-	-	-	13,201,000	-	13,201,000
264	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	7,000,000	11,184,000	-	-	-	4,184,000	7,000,000	11,184,000
265	Roosevelt Roads Authority	3,580,000	-	3,580,000	-	-	-	3,580,000	-	3,580,000
268	Puerto Rico Institute of Statistics	3,045,000	-	3,045,000	-	-	-	3,045,000	-	3,045,000
271	Puerto Rico Technology and Innovation Services	92,059,000	-	92,059,000	-	-	-	92,059,000	-	92,059,000
272	Office of the Inspector General	19,956,000	-	19,956,000	-	-	-	19,956,000	-	19,956,000
276	Puerto Rico Public Private Partnership Authority	27,420,000	-	27,420,000	-	-	-	27,420,000	-	27,420,000
277	Agricultural Enterprises Development Administration	35,700,000	35,456,000	71,156,000	-	-	-	35,700,000	35,456,000	71,156,000
279	Public Service Appeals Commission	2,800,000	-	2,800,000	-	-	-	2,800,000	-	2,800,000
281	Office of the Election Comptroller	4,274,000	-	4,274,000	-	-	-	4,274,000	-	4,274,000
285	Puerto Rico Integrated Transit Authority	77,204,000	-	77,204,000	-	-	-	77,204,000	-	77,204,000
286	Authority of the Port of Ponce	658,000	-	658,000	-	-	-	658,000	-	658,000
288	University of Puerto Rico Comprehensive Cancer Center	16,420,000	700,000	17,120,000	-	-	-	16,420,000	700,000	17,120,000
293	Center for Diabetes Research, Education, and Medical Services	819,000	-	819,000	-	-	-	819,000	-	819,000
295	Fiscal Agency & Financial Advisory Authority	31,297,000	-	31,297,000	-	-	-	31,297,000	-	31,297,000
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	8,184,000	-	8,184,000	-	-	-	8,184,000	-	8,184,000
311	Puerto Rico Gaming Commission	2,217,000	-	2,217,000	-	-	-	2,217,000	-	2,217,000
312	Retirement Board of the Government of Puerto Rico	52,862,000	-	52,862,000	-	-	-	52,862,000	-	52,862,000
317	Congressional Budget Office	3,193,000	-	3,193,000	-	-	-	3,193,000	-	3,193,000
329	Office of Socioeconomic Development	5,042,000	-	5,042,000	-	-	-	5,042,000	-	5,042,000

Period 1 - July

Data extracted on August 24, 2026

Joint Resolution - General Fund			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
111			10,291,411,000	34,095,846	481,456,130	9,775,859,026	4.68%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	34,685,000	-	2,767,278	31,917,725	7.98%
2	Cash Transfers	PR House	34,555,000	-	2,755,302	31,799,698	7.97%
8	Cash Transfers	Office of the Comptroller	56,170,000	-	4,502,465	51,667,535	8.02%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,696	26,487,246	5.01%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	151,181,000	-	-	151,181,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	11,063,000	406,398	484,949	10,171,652	4.38%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	7,994,341	194,751,544	3.94%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	6,107,470	1,330,764,530	0.46%
28	Full Visibility	State Elections Commission	34,061,000	269,088	354,306	33,437,606	1.04%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	301,706	2,901,294	9.42%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	-	652,737	16,051,263	3.91%
31	Full Visibility	General Services Administration	19,505,000	454,400	415,934	18,634,666	2.13%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	289,132	10,089,067	143,595,801	6.55%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	77,246,133	1,021,541,722	7.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	503,346	10,430	80,078,224	0.01%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	51,849	5,363,528	101,145,623	5.03%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	15,065	1,585,386	23,982,549	6.20%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	396,313,000	7,528,543	18,239,824	370,544,632	4.60%
78	Full Visibility	Department of Housing	27,097,000	-	2,118,185	24,978,815	7.82%
81	Full Visibility - External FS	Department of Education	2,981,341,000	4,401	101,033,198	2,880,303,401	3.39%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	1,067,022	13,767,978	7.19%
87	Full Visibility	Department of Recreation and Sports	34,348,000	732,362	1,869,852	31,745,786	5.44%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	8,728,729	93,938,271	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	463,845	4,241,217	129,250,938	3.17%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	205,960	5,335,802	2.83%
106	Full Visibility	Public Housing Administration	3,172,000	-	225,324	2,946,677	7.10%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	259,891	3,108,109	7.72%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,691,753	20,071,247	7.77%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	79,089	4,211,409	1.84%
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	-	2,562,144	45,856,856	5.29%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	58,460	783,368	12,142,172	6.03%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	3,449,425	24,232,182	421,598,393	5.39%

Period 1 - July

Data extracted on August 24, 2026

Joint Resolution - General Fund			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
111			10,291,411,000	34,095,846	481,456,130	9,775,859,026	4.68%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	-	9,136	1,175,864	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	188,892	2,210,108	7.87%
162	Cash Transfers	Public Building Authority	3,870,000	-	306,375	3,563,625	7.92%
167	Cash Transfers	Integral Development of the "Península de Cantera"	620,000	-	49,083	570,917	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	22,971	278,029	7.63%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,851,261	944,458,739	8.33%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,987,422	23,531,578	7.79%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	680,584	7,929,416	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	339,655	4,115,345	7.62%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	794,213	9,345,787	7.83%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	314,798	3,670,202	7.90%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	666,398	7,545,602	8.11%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
222	Cash Transfers	Legislative Services	1,723,000	-	140,443	1,582,557	8.15%
223	Cash Transfers	Capitol Building Legislature	18,636,000	-	1,480,059	17,155,941	7.94%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	13,775	160,225	7.92%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	-	-	1,343,000	0.00%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,070	1,949,705	4.41%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	-	397,644	12,803,356	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	331,233	3,852,767	7.92%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	283,417	3,296,583	7.92%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	241,063	2,803,938	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	17,026,265	302,772	74,729,963	0.33%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,583,292	18,372,708	7.93%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	2,166,008	25,253,992	7.90%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	3,033,459	32,666,541	8.50%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,216,542	74,987,458	2.87%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	52,688	605,312	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	1,368,333	15,051,667	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	68,250	750,750	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	2,465,066	28,831,934	7.88%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	52,862,000	-	3,963,300	48,898,700	7.50%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%

Period 1 - July

Data extracted on August 24, 2026

Special Appropriations - General Fund			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
141			2,883,292,000	1,917,475	172,129,811	2,709,244,714	5.97%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,315,000	-	-	4,315,000	0.00%
2	Cash Transfers	PR House	10,410,000	-	1,201,667	9,208,333	11.54%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	582,048,000	-	-	582,048,000	0.00%
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	-	2,539,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,388,746,000	-	119,665,507	1,269,080,493	8.62%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	127,000	-	-	127,000	0.00%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	-	-	1,895,000	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	12,879,000	47,670	-	12,831,330	0.00%
71	Full Visibility - External FS	Department of Health	117,954,000	1,706,497	-	116,247,503	0.00%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	283,179	3,293,821	7.92%
87	Full Visibility	Department of Recreation and Sports	1,154,000	14,400	-	1,139,600	0.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	140,750	3,071,750	12,838,500	19.14%
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	-	-	2,021,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	8,158	-	12,719,842	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	11,946,000	0.00%
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	57,079	663,921	7.92%
222	Cash Transfers	Legislative Services	8,075,000	-	639,271	7,435,729	7.92%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	20,000,000	0.00%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	2,806,933	32,649,067	7.92%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%

Period 1 - July

Data extracted on August 24, 2026

General Fund Appropriations			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
GF			13,174,703,000	36,013,321	653,585,941	12,485,103,740	4.96%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	39,000,000	-	2,767,278	36,232,725	7.10%
2	Cash Transfers	PR House	44,965,000	-	3,956,968	41,008,032	8.80%
8	Cash Transfers	Office of the Comptroller	56,170,000	-	4,502,465	51,667,535	8.02%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,696	26,487,246	5.01%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	733,229,000	-	-	733,229,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	13,602,000	406,398	484,949	12,710,652	3.57%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	7,994,341	194,751,544	3.94%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,725,618,000	-	125,772,976	2,599,845,024	4.61%
28	Full Visibility	State Elections Commission	34,061,000	269,088	354,306	33,437,606	1.04%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	301,706	2,901,294	9.42%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	-	652,737	16,086,263	3.90%
31	Full Visibility	General Services Administration	19,505,000	454,400	415,934	18,634,666	2.13%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	154,101,000	289,132	10,089,067	143,722,801	6.55%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	77,246,133	1,021,541,722	7.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	503,346	10,430	81,973,224	0.01%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	51,849	5,363,528	108,222,623	4.72%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	62,736	1,585,386	36,813,878	4.12%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	514,267,000	9,235,040	18,239,824	486,792,135	3.55%
78	Full Visibility	Department of Housing	27,097,000	-	2,118,185	24,978,815	7.82%
81	Full Visibility - External FS	Department of Education	2,981,341,000	4,401	101,033,198	2,880,303,401	3.39%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	1,350,201	17,061,799	7.33%
87	Full Visibility	Department of Recreation and Sports	35,502,000	746,762	1,869,852	32,885,386	5.27%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	8,728,729	93,938,271	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	604,595	7,312,967	142,089,438	4.88%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	205,960	5,335,802	2.83%
106	Full Visibility	Public Housing Administration	5,832,000	-	225,324	5,606,677	3.86%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	259,891	3,108,109	7.72%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,691,753	20,071,247	7.77%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	79,089	4,211,409	1.84%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	-	2,562,144	47,877,856	5.08%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	66,618	783,368	24,862,014	3.05%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	3,449,425	24,232,182	433,544,393	5.25%

Period 1 - July

Data extracted on August 24, 2026

General Fund Appropriations			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
GF			13,174,703,000	36,013,321	653,585,941	12,485,103,740	4.96%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	-	9,136	1,175,864	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	188,892	2,210,108	7.87%
162	Cash Transfers	Public Building Authority	24,275,000	-	306,375	23,968,625	1.26%
167	Cash Transfers	Integral Development of the "Península de Cantera"	620,000	-	49,083	570,917	7.92%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	22,971	278,029	7.63%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,851,261	944,458,739	8.33%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,987,422	23,531,578	7.79%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	680,584	7,929,416	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	339,655	4,115,345	7.62%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	794,213	9,345,787	7.83%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	314,798	3,670,202	7.90%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	723,477	8,209,523	8.10%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
222	Cash Transfers	Legislative Services	9,798,000	-	779,713	9,018,287	7.96%
223	Cash Transfers	Capitol Building Legislature	18,636,000	-	1,480,059	17,155,941	7.94%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	13,775	160,225	7.92%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	-	-	21,343,000	0.00%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,070	1,949,705	4.41%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	-	397,644	12,803,356	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	331,233	10,852,767	2.96%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	283,417	3,296,583	7.92%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	241,063	2,803,938	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	17,026,265	302,772	74,729,963	0.33%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,583,292	18,372,708	7.93%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	2,166,008	25,253,992	7.90%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	5,840,392	65,315,608	8.21%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,216,542	74,987,458	2.87%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	52,688	605,312	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	1,368,333	15,751,667	7.99%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	68,250	750,750	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	2,465,066	28,831,934	7.88%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	52,862,000	-	3,963,300	48,898,700	7.50%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%

Fiscal Year to Date

Figures from period 1 : July 2026

Joint Resolution - General Fund			FY27	FY27	FY27	FY27	FY27
111			10,291,411,000	34,095,846	481,456,130	9,775,859,023	4.68%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	34,685,000	-	2,767,278	31,917,722	7.98%
2	Cash Transfers	PR House	34,555,000	-	2,755,302	31,799,698	7.97%
8	Cash Transfers	Office of the Comptroller	56,170,000	-	4,502,465	51,667,535	8.02%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,696	26,487,246	5.01%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	151,181,000	-	-	151,181,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	11,063,000	406,398	484,949	10,171,652	4.38%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	7,994,341	194,751,544	3.94%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	6,107,470	1,330,764,530	0.46%
28	Full Visibility	State Elections Commission	34,061,000	269,088	354,306	33,437,606	1.04%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	301,706	2,901,294	9.42%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	-	652,737	16,051,263	3.91%
31	Full Visibility	General Services Administration	19,505,000	454,400	415,934	18,634,666	2.13%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	289,132	10,089,067	143,595,801	6.55%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	77,246,133	1,021,541,722	7.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	503,346	10,430	80,078,224	0.01%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	51,849	5,363,528	101,145,623	5.03%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	15,065	1,585,386	23,982,549	6.20%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	396,313,000	7,528,543	18,239,824	370,544,632	4.60%
78	Full Visibility	Department of Housing	27,097,000	-	2,118,185	24,978,815	7.82%
81	Full Visibility - External FS	Department of Education	2,981,341,000	4,401	101,033,198	2,880,303,401	3.39%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	1,067,022	13,767,978	7.19%
87	Full Visibility	Department of Recreation and Sports	34,348,000	732,362	1,869,852	31,745,786	5.44%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	8,728,729	93,938,271	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	463,845	4,241,217	129,250,938	3.17%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	205,960	5,335,802	2.83%
106	Full Visibility	Public Housing Administration	3,172,000	-	225,324	2,946,677	7.10%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	259,891	3,108,109	7.72%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,691,753	20,071,247	7.77%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	79,089	4,211,409	1.84%

Fiscal Year to Date

Figures from period 1 : July 2026

Joint Resolution - General Fund			FY27	FY27	FY27	FY27	FY27
111			10,291,411,000	34,095,846	481,456,130	9,775,859,023	4.68%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	-	2,562,144	45,856,856	5.29%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	58,460	783,368	12,142,172	6.03%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	3,449,425	24,232,182	421,598,393	5.39%
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	-	9,136	1,175,864	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	188,892	2,210,108	7.87%
162	Cash Transfers	Public Building Authority	3,870,000	-	306,375	3,563,625	7.92%
167	Cash Transfers	Integral Development of the "Península de Cantera"	620,000	-	49,083	570,917	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	22,971	278,029	7.63%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,851,261	944,458,739	8.33%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,987,422	23,531,578	7.79%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	680,584	7,929,416	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	339,655	4,115,345	7.62%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	794,213	9,345,787	7.83%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	314,798	3,670,202	7.90%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	666,398	7,545,602	8.11%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
222	Cash Transfers	Legislative Services	1,723,000	-	140,443	1,582,557	8.15%
223	Cash Transfers	Capitol Building Legislature	18,636,000	-	1,480,059	17,155,941	7.94%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	13,775	160,225	7.92%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	-	-	1,343,000	0.00%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,070	1,949,705	4.41%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	-	397,644	12,803,356	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	331,233	3,852,767	7.92%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	283,417	3,296,583	7.92%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	241,063	2,803,938	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	17,026,265	302,772	74,729,963	0.33%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,583,292	18,372,708	7.93%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	2,166,008	25,253,992	7.90%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	3,033,459	32,666,541	8.50%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,216,542	74,987,458	2.87%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	52,688	605,312	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	1,368,333	15,051,667	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	68,250	750,750	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	2,465,066	28,831,934	7.88%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	52,862,000	-	3,963,300	48,898,700	7.50%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%

Fiscal Year to Date

Figures from period 1 : July 2026

			FY27	FY27	FY27	FY27	FY27
Special Appropriations - General Fund			2,883,292,000	1,917,475	172,129,811	2,707,403,777	5.97%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,315,000	-	-	4,315,000	0.00%
2	Cash Transfers	PR House	10,410,000	-	1,201,667	8,006,667	11.54%
8	Cash Transfers	Office of the Comptroller	-	-	-	-	-
10	Partial Visibility - Payroll	The General Court of Justice	-	-	-	-	-
11	Full Visibility	Puerto Rico Traffic Safety Commission	-	-	-	-	-
15	Full Visibility	Office of the Governor	-	-	-	-	-
16	Full Visibility	Office of Management and Budget	-	-	-	-	-
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	582,048,000	-	-	582,048,000	0.00%
18	Full Visibility	PR Planning Board	-	-	-	-	-
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	-	-	-	-	-
22	Cash Transfers	Office of The Commissioner of Insurance	-	-	-	-	-
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	-	2,539,000	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	-	-	-	-	-
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,388,746,000	-	119,665,507	1,269,080,493	8.62%
28	Full Visibility	State Elections Commission	-	-	-	-	-
29	Cash Transfers	Puerto Rico Federal Affairs Administration	-	-	-	-	-
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	-	-	-	-	-
34	Full Visibility	Commission of Investigation, Processing and Appeals	-	-	-	-	-
37	Full Visibility	Civil Rights Commission	-	-	-	-	-
38	Full Visibility	Puerto Rico Department of Justice	127,000	-	-	127,000	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	-	-	-	-	-
41	Partial Visibility - Operations	Special Investigations Bureau	-	-	-	-	-
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	-	-	1,895,000	0.00%
43	Full Visibility	Puerto Rico National Guard	-	-	-	-	-
45	Partial Visibility - Operations	Department of Public Safety	-	-	-	-	-
49	Full Visibility	Department of Transportation and Public Works	-	-	-	-	-
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	12,879,000	47,670	-	12,831,330	0.00%
60	Full Visibility	Office of the Citizen's Ombudsman	-	-	-	-	-
62	Full Visibility	Cooperative Development Commission of Puerto Rico	-	-	-	-	-
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	-	-	-	-	-
68	Full Visibility	Puerto Rico Labor Relations Board	-	-	-	-	-
69	Full Visibility	Puerto Rico Department of Consumer Affairs	-	-	-	-	-
70	Cash Transfers	State Insurance Fund Corporation	-	-	-	-	-
71	Full Visibility - External FS	Department of Health	117,954,000	1,706,497	-	116,247,503	0.00%
75	Cash Transfers	Office of the Financial Institutions Commissioner	-	-	-	-	-
78	Full Visibility	Department of Housing	-	-	-	-	-
79	Cash Transfers	Automobile Accidents Compensation Administration	-	-	-	-	-
81	Full Visibility - External FS	Department of Education	-	-	-	-	-
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	283,179	3,293,821	7.92%
87	Full Visibility	Department of Recreation and Sports	1,154,000	14,400	-	1,139,600	0.00%
90	Cash Transfers	Medical Services Administration of Puerto Rico	-	-	-	-	-
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	140,750	3,071,750	12,838,500	19.14%
96	Full Visibility	Office of the Women's Advocate	-	-	-	-	-
100	Cash Transfers	Legislative Assembly of the Commonwealth	-	-	-	-	-
105	Cash Transfers	Industrial Commission	-	-	-	-	-
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
109	Cash Transfers	Puerto Rico School of Plastic Arts	-	-	-	-	-
117	Full Visibility	Act 70	-	-	-	-	-
119	Cash Transfers	Department of Economic Development & Commerce	-	-	-	-	-
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	-	-	-	-	-
121	Partial Visibility - Operations	Government Board of the 911 Service	-	-	-	-	-
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	-	-	2,021,000	0.00%
123	Full Visibility	Family and Children Administration	-	-	-	-	-
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	8,158	-	12,719,842	0.00%
126	Full Visibility	Vocational Rehabilitation Administration	-	-	-	-	-
127	Full Visibility	Administration for Socioeconomic Development of the Family	-	-	-	-	-

Fiscal Year to Date

Figures from period 1 : July 2026

Special Appropriations - General Fund			FY27	FY27	FY27	FY27	FY27
			2,883,292,000	1,917,475	172,129,811	2,707,403,777	5.97%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
133	Full Visibility	Administration of Natural Resources	-	-	-	-	
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	11,946,000	0.00%
138	Cash Transfers	Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	
139	Full Visibility	Parole Board	-	-	-	-	
143	Full Visibility	Office of Protection and Defense for People with Disabilities	-	-	-	-	
152	Full Visibility	Elderly and Retired People Advocate Office	-	-	-	-	
153	Full Visibility	Office for People with Disabilities	-	-	-	-	
155	Full Visibility	State Historic Preservation Office of Puerto Rico	-	-	-	-	
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	-	-	-	-	
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
163	Cash Transfers	Puerto Rico Aqueducts and Sewers Authority	-	-	-	-	
165	Cash Transfers	Land Authority of Puerto Rico	-	-	-	-	
167	Cash Transfers	Integral Development of the "Península de Cantera"	-	-	-	-	
168	Cash Transfers	Puerto Rico Ports Authority	-	-	-	-	
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
177	Cash Transfers	Land Administration of Puerto Rico	-	-	-	-	
180	Cash Transfers	Tourism Company of Puerto Rico	-	-	-	-	
186	Cash Transfers	Culebra Conservation and Development Authority	-	-	-	-	
187	Cash Transfers	Puerto Rico Health Insurance Administration	-	-	-	-	
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	
189	Cash Transfers	Forensic Science Bureau	-	-	-	-	
191	Cash Transfers	Musical Arts Corporation	-	-	-	-	
192	Cash Transfers	Fine Arts Center Corporation	-	-	-	-	
193	Cash Transfers	Office of Government Ethics	-	-	-	-	
195	Cash Transfers	Economic Development Bank of PR	-	-	-	-	
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	-	-	-	-	
198	Cash Transfers	Agricultural Insurance Corporation	-	-	-	-	
200	Cash Transfers	Special Independent Prosecutor's Panel	-	-	-	-	
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
209	Cash Transfers	Political Parties Contributions	-	-	-	-	
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	57,079	663,921	7.92%
220	Cash Transfers	Correctional Health	-	-	-	-	
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	-	-	-	-	
222	Cash Transfers	Legislative Services	8,075,000	-	639,271	6,796,458	7.92%
223	Cash Transfers	Capitol Building Legislature	-	-	-	-	
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	
225	Cash Transfers	Legislative Donations Studies	-	-	-	-	
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	20,000,000	0.00%
231	Full Visibility	Office for the Patient's Advocate	-	-	-	-	
235	Cash Transfers	Puerto Rico Housing Finance Corporation	-	-	-	-	
236	Cash Transfers	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	-	-	-	-	
241	Full Visibility	Administration for Integral Development of Childhood	-	-	-	-	
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
265	Cash Transfers	Roosevelt Roads Authority	-	-	-	-	
266	Cash Transfers	Office of Public Safety Affairs	-	-	-	-	
268	Cash Transfers	Puerto Rico Institute of Statistics	-	-	-	-	
271	Cash Transfers	Puerto Rico Technology and Innovation Services	-	-	-	-	
272	Cash Transfers	Office of the Inspector General	-	-	-	-	
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	-	-	-	-	
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	2,806,933	32,649,067	7.92%
279	Full Visibility	Public Service Appeals Commission	-	-	-	-	
281	Full Visibility	Office of the Election Comptroller	-	-	-	-	
285	Cash Transfers	Puerto Rico Integrated Transit Authority	-	-	-	-	
286	Cash Transfers	Authority of the Port of Ponce	-	-	-	-	
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%
289	Cash Transfers	Energy Commission	-	-	-	-	
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	-	-	-	-	

Fiscal Year to Date

Figures from period 1 : July 2026

			FY27	FY27	FY27	FY27	FY27
Special Appropriations - General Fund			2,883,292,000	1,917,475	172,129,811	2,707,403,777	5.97%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	-	-	-	-	
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	-	-	-	-	
298	Cash Transfers	Public Service Regulatory Board	-	-	-	-	
303	Cash Transfers	Convention Center of District Authority	-	-	-	-	
310	Cash Transfers	Municipal Finance Corporation	-	-	-	-	
311	Cash Transfers	Puerto Rico Gaming Commission	-	-	-	-	
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	-	-	-	-	
317	Cash Transfers	Congressional Budget Office	-	-	-	-	
329	Cash Transfers	Office of Socioeconomic Development	-	-	-	-	
			-	-	-	-	

Fiscal Year to Date

			0				
			FY27	FY27	FY27	FY27	FY27
Special Appropriations - General Fund			13,174,703,000	36,013,321	653,585,941	12,485,103,737	4.96%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	39,000,000	-	2,767,278	36,232,722	7.10%
2	Cash Transfers	PR House	44,965,000	-	3,956,968	41,008,032	8.80%
8	Cash Transfers	Office of the Comptroller	56,170,000	-	4,502,465	51,667,535	8.02%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,696	26,487,246	5.01%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	733,229,000	-	-	733,229,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	13,602,000	406,398	484,949	12,710,652	3.57%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	7,994,341	194,751,544	3.94%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,725,618,000	-	125,772,976	2,599,845,024	4.61%
28	Full Visibility	State Elections Commission	34,061,000	269,088	354,306	33,437,606	1.04%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	301,706	2,901,294	9.42%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	-	652,737	16,086,263	3.90%
31	Full Visibility	General Services Administration	19,505,000	454,400	415,934	18,634,666	2.13%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	154,101,000	289,132	10,089,067	143,722,801	6.55%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	77,246,133	1,021,541,722	7.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	503,346	10,430	81,973,224	0.01%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	51,849	5,363,528	108,222,623	4.72%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	62,736	1,585,386	36,813,878	4.12%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	514,267,000	9,235,040	18,239,824	486,792,135	3.55%
78	Full Visibility	Department of Housing	27,097,000	-	2,118,185	24,978,815	7.82%
81	Full Visibility - External FS	Department of Education	2,981,341,000	4,401	101,033,198	2,880,303,401	3.39%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	1,350,201	17,061,799	7.33%
87	Full Visibility	Department of Recreation and Sports	35,502,000	746,762	1,869,852	32,885,386	5.27%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	8,728,729	93,938,271	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	604,595	7,312,967	142,089,438	4.88%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	205,960	5,335,802	2.83%
106	Full Visibility	Public Housing Administration	5,832,000	-	225,324	5,606,677	3.86%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	259,891	3,108,109	7.72%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,691,753	20,071,247	7.77%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	79,089	4,211,409	1.84%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	-	2,562,144	47,877,856	5.08%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	66,618	783,368	24,862,014	3.05%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	3,449,425	24,232,182	433,544,393	5.25%

Fiscal Year to Date

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Special Appropriations - General Fund			FY27 13,174,703,000	FY27 36,013,321	FY27 653,585,941	FY27 12,485,103,737	FY27 4.96%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	-	9,136	1,175,864	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	188,892	2,210,108	7.87%
162	Cash Transfers	Public Building Authority	24,275,000	-	306,375	23,968,625	1.26%
167	Cash Transfers	Integral Development of the "Península de Cantera"	620,000	-	49,083	570,917	7.92%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	22,971	278,029	7.63%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,851,261	944,458,739	8.33%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,987,422	23,531,578	7.79%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	680,584	7,929,416	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	339,655	4,115,345	7.62%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	794,213	9,345,787	7.83%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	314,798	3,670,202	7.90%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	723,477	8,209,523	8.10%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
222	Cash Transfers	Legislative Services	9,798,000	-	779,713	9,018,287	7.96%
223	Cash Transfers	Capitol Building Legislature	18,636,000	-	1,480,059	17,155,941	7.94%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	13,775	160,225	7.92%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	-	-	21,343,000	0.00%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,070	1,949,705	4.41%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	-	397,644	12,803,356	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	331,233	10,852,767	2.96%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	283,417	3,296,583	7.92%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	241,063	2,803,938	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	17,026,265	302,772	74,729,963	0.33%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,583,292	18,372,708	7.93%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	2,166,008	25,253,992	7.90%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	5,840,392	65,315,608	8.21%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,216,542	74,987,458	2.87%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	52,688	605,312	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	1,368,333	15,751,667	7.99%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	68,250	750,750	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	2,465,066	28,831,934	7.88%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	52,862,000	-	3,963,300	48,898,700	7.50%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%