

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 7: July through January 2026*

*Data extracted on February 19, 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.*
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## **Additional Disclaimers**

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

- Budget vs Recorded Expenditures as of the date of the report pertains to Central Government instrumentalities as to the General Fund appropriations approved for FY2026.
- Budget vs Recorded Expenditures figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.
- Information obtained from PRIFAS 7.5 reflects actual accounting on system as of the date of the reports period 1 through 7: July through January 2026
- Recorded Expenditures figures are not considered final FY26 expenditures.
- Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to PRIFAS 7.5 Central Government System. Notwithstanding, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in PRIFAS 7.5, and consequently are not presented in this budget to recorded expenditures report.
- Entities classified as Cash Transfers operate outside of PRIFAS 7.5, and the recorded figures reflect transfers made to the agency rather than actual expenditures.
- Figures from period 1 through 5: July through November 2025
- It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure and certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to provide accurate and complete information.
- A variety of periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to clarify the distinct scope and nature of the Budget vs. Recorded Expenditures reports provided for Central Government agencies and their operations within the General Fund. Other reports may address a broader scope beyond the General Fund and Central Government agencies, such as the FY Budget vs. Cash Outlays for Central Government, additional component units, and Non-Central Government instrumentalities. These may also incorporate other resources outside the General Fund, including Federal Funds, Special Revenue Funds, Instrumentalities' Income, entity transfers, and other sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Actual encumbrances might not include the entire value of the obligations, as some contracts are recorded as encumbrances over the duration of the agreement.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.
- The enclosed information may lack certain entries and charges as of the report date due to timing differences.
- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- Expense related error journals will be considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly.

**Recorded General Fund Expenditures Summary**

as of February 19, 2026

	FY26 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS <sup>1</sup>	AMENDED	ENCUMBRANCES	EXPENSES	BALANCE
<i>PRIFAS</i>						
<i>Joint Resolution - Code 111</i>	\$ 10,046,193,000	\$ -	\$ 10,046,193,000	\$ 96,597,357	\$ 4,783,196,044	\$ 5,166,399,599
<i>Special Appropriations - Code 141</i>	3,049,122,000	(0)	3,049,122,000	25,891,540	1,217,119,210	1,806,111,250
<i>General Fund</i>	<u>\$ 13,095,315,000</u>	<u>\$ (0)</u>	<u>\$ 13,095,315,000</u>	<u>\$ 122,488,897</u>	<u>\$ 6,000,315,254</u>	<u>\$ 6,972,510,849</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 7: July through January 2026

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on February 19, 2026		
		10,046,193,000	3,049,122,000	13,095,315,000	-	(0)	(0)	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
1	PR Senate	33,260,000	4,115,000	37,375,000	-	-	-	33,260,000	4,115,000	37,375,000
2	PR House	43,328,000	10,000	43,338,000	262,502	-	262,502	43,590,502	10,000	43,600,502
8	Office of the Comptroller	56,309,000	-	56,309,000	98,582	-	98,582	56,407,582	-	56,407,582
10	The General Court of Justice	401,931,000	9,726,000	411,657,000	3,300,190	-	3,300,190	405,231,190	9,726,000	414,957,190
15	Office of the Governor	19,790,000	-	19,790,000	-	-	-	19,790,000	-	19,790,000
16	Office of Management and Budget	23,036,000	3,360,000	26,396,000	1,408,027	7,540,720	8,948,747	24,444,027	10,900,720	35,344,747
17	Custody of the Office of Management and Budget	155,641,000	628,600,001	784,241,001	(98,658,728)	(158,811,905)	(257,470,633)	56,982,272	469,788,096	526,770,368
18	PR Planning Board	22,162,000	-	22,162,000	(919,000)	-	(919,000)	21,243,000	-	21,243,000
21	Emergency and Disaster Management Bureau	8,198,000	-	8,198,000	-	-	-	8,198,000	-	8,198,000
23	Puerto Rico Department of State	11,875,000	5,082,000	16,957,000	(240,800)	(1,109,600)	(1,350,400)	11,634,200	3,972,400	15,606,600
24	Puerto Rico Department of Treasury	215,402,000	-	215,402,000	(123,000)	2,838,000	2,715,000	215,279,000	2,838,000	218,117,000
25	Custody of the Department of the Treasury	1,132,174,000	1,472,905,000	2,605,079,000	24,688,108	32,616,019	57,304,127	1,156,862,108	1,505,521,019	2,662,383,127
28	State Elections Commission	32,369,000	-	32,369,000	(2,000)	-	(2,000)	32,367,000	-	32,367,000
29	Puerto Rico Federal Affairs Administration	3,222,000	-	3,222,000	10,980	-	10,980	3,232,980	-	3,232,980
30	Human Resources Management & Transformation	10,309,000	35,000	10,344,000	5,558,148	-	5,558,148	15,867,148	35,000	15,902,148
31	General Services Administration	24,708,000	-	24,708,000	76,129	1,500,000	1,576,129	24,784,129	1,500,000	26,284,129
34	Commission of Investigation, Processing and Appeals	526,000	-	526,000	-	-	-	526,000	-	526,000
37	Civil Rights Commission	856,000	-	856,000	-	-	-	856,000	-	856,000
38	Puerto Rico Department of Justice	159,850,000	66,000	159,916,000	(115,000)	1,912,037	1,797,037	159,735,000	1,978,037	161,713,037
40	Puerto Rico Police Bureau	860,938,000	-	860,938,000	7,530,429	6,061,000	13,591,429	868,468,429	6,061,000	874,529,429
41	Special Investigations Bureau	6,061,000	-	6,061,000	-	-	-	6,061,000	-	6,061,000
42	Puerto Rico Fire Department Bureau	87,129,000	-	87,129,000	-	-	-	87,129,000	-	87,129,000
43	Puerto Rico National Guard	20,916,000	-	20,916,000	(22,000)	-	(22,000)	20,894,000	-	20,894,000
45	Department of Public Safety	270,329,000	6,200,000	276,529,000	368,741	-	368,741	270,697,741	6,200,000	276,897,741
49	Department of Transportation and Public Works	57,492,000	10,000,000	67,492,000	251,242	-	251,242	57,743,242	10,000,000	67,743,242
50	Department of Natural and Environmental Resources	115,392,000	7,077,000	122,469,000	190,459	12,388,000	12,578,459	115,582,459	19,465,000	135,047,459
55	Puerto Rico Department of Agriculture	25,954,000	12,957,000	38,911,000	112,941	-	112,941	26,066,941	12,957,000	39,023,941
60	Office of the Citizen's Ombudsman	3,786,000	220,000	4,006,000	13,448	-	13,448	3,799,448	220,000	4,019,448
62	Cooperative Development Commission of Puerto Rico	3,002,000	-	3,002,000	-	-	-	3,002,000	-	3,002,000
67	Puerto Rico Department of Labor and Human Resources	44,813,000	-	44,813,000	(60,600)	-	(60,600)	44,752,400	-	44,752,400
68	Puerto Rico Labor Relations Board	1,071,000	-	1,071,000	-	-	-	1,071,000	-	1,071,000
69	Puerto Rico Department of Consumer Affairs	14,317,000	200,000	14,517,000	31,501	-	31,501	14,348,501	200,000	14,548,501
71	Department of Health	399,508,000	127,881,000	527,389,000	5,163,376	18,351,000	23,514,376	404,671,376	146,232,000	550,903,376
78	Department of Housing	27,177,000	-	27,177,000	-	-	-	27,177,000	-	27,177,000
81	Department of Education	3,044,384,000	-	3,044,384,000	19,478,618	-	19,478,618	3,063,862,618	-	3,063,862,618
82	Institute of Puerto Rican Culture	16,021,000	3,577,000	19,598,000	79,606	-	79,606	16,100,606	3,577,000	19,677,606
87	Department of Recreation and Sports	36,313,000	1,031,000	37,344,000	71,518	-	71,518	36,384,518	1,031,000	37,415,518
90	Medical Services Administration of Puerto Rico	99,089,000	-	99,089,000	4,042,423	-	4,042,423	103,131,423	-	103,131,423
95	Mental Health and Drug Addiction Services Administration	135,536,000	15,436,000	150,972,000	(306,000)	-	(306,000)	135,230,000	15,436,000	150,666,000
96	Office of the Women's Advocate	9,745,000	-	9,745,000	(4,404,000)	-	(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)	1,554,627	877,627	21,509,000	1,554,627	23,063,627
120	Veteran's Advocate Office of Puerto Rico	4,455,000	-	4,455,000	-	-	-	4,455,000	-	4,455,000
122	Secretariat of the Department of the Family	49,541,000	2,021,000	51,562,000	211,122	-	211,122	49,752,122	2,021,000	51,773,122
123	Family and Children Administration	236,201,000	-	236,201,000	980,352	8,580,000	9,560,352	237,181,352	8,580,000	245,761,352
124	Child Support Administration (ASUME)	13,133,000	4,704,000	17,837,000	164,310	-	164,310	13,297,310	4,704,000	18,001,310
126	Vocational Rehabilitation Administration	28,820,000	-	28,820,000	407,592	-	407,592	29,227,592	-	29,227,592
127	Administration for Socioeconomic Development of the Family	105,541,000	-	105,541,000	(53,000)	-	(53,000)	105,488,000	-	105,488,000
137	Department of Correction and Rehabilitation	428,176,000	11,946,000	440,122,000	3,360,577	-	3,360,577	431,536,577	11,946,000	443,482,577

**PRIFAS 7.5 - Budgetary Transfers in PRIFAS**

Figures from period 1 through 7: July through January 2026

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on February 19, 2026		
		10,046,193,000	3,049,122,000	13,095,315,000	-	(0)	(0)	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
139	Parole Board	3,419,000	-	3,419,000	(43,000)	-	(43,000)	3,376,000	-	3,376,000
143	Ofic Protec y Defensa Pers Imp	1,237,000	27,000	1,264,000	-	-	-	1,237,000	27,000	1,264,000
152	Elderly and Retired People Advocate Office	3,809,000	-	3,809,000	14,652	-	14,652	3,823,652	-	3,823,652
153	Office for People with Disabilities	4,057,000	-	4,057,000	-	-	-	4,057,000	-	4,057,000
155	State Historic Preservation Office of Puerto Rico	3,363,000	-	3,363,000	10,527	550,000	560,527	3,373,527	550,000	3,923,527
161	Puerto Rico Infrastructure Financing Authority	2,405,000	-	2,405,000	14,225	81,250	95,475	2,419,225	81,250	2,500,475
162	Public Building Authority	5,047,000	-	5,047,000	-	-	-	5,047,000	-	5,047,000
167	Integral Development of the "Península de Cantera"	602,000	-	602,000	-	-	-	602,000	-	602,000
176	University of Puerto Rico	-	560,898,000	560,898,000	-	-	-	-	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	185,148	700,000	885,148	23,914,148	1,510,000	25,424,148
191	Musical Arts Corporation	8,506,000	-	8,506,000	67,167	-	67,167	8,573,167	-	8,573,167
192	Fine Arts Center Corporation	4,262,000	-	4,262,000	(110,000)	-	(110,000)	4,152,000	-	4,152,000
193	Office of Government Ethics	10,149,000	-	10,149,000	(1,846)	-	(1,846)	10,147,154	-	10,147,154
196	Puerto Rico Public Broadcasting Corporation	-	-	-	3,063,302	-	3,063,302	3,063,302	-	3,063,302
200	Special Independent Prosecutor's Panel	3,588,000	-	3,588,000	-	-	-	3,588,000	-	3,588,000
208	Contributions to the Municipalities	-	66,839,999	66,839,999	9,000,000	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	78,880	-	78,880	8,293,880	721,000	9,014,880
220	Correctional Health	55,039,000	-	55,039,000	-	-	-	55,039,000	-	55,039,000
221	Medical Emergency Corps Bureau	30,037,000	-	30,037,000	2,714,490	-	2,714,490	32,751,490	-	32,751,490
222	Legislative Services	1,667,000	9,025,000	10,692,000	(40,000)	(1,000,000)	(1,040,000)	1,627,000	8,025,000	9,652,000
223	Capitol Building Legislature	18,362,000	4,000,000	22,362,000	143,422	-	143,422	18,505,422	4,000,000	22,505,422
224	Joint 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	2,089,000	-	2,089,000	15,318	-	15,318	2,104,318	-	2,104,318
235	Puerto Rico Housing Finance Corporation	8,326,000	-	8,326,000	-	-	-	8,326,000	-	8,326,000
238	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	1,101,000	-	-	-	1,101,000	-	1,101,000
241	Administration for Integral Development of Childhood	14,060,000	-	14,060,000	-	15,000,000	15,000,000	14,060,000	15,000,000	29,060,000
264	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	3,608,000	721,269	-	721,269	4,329,269	-	4,329,269
265	Roosevelt Roads Authority	1,139,000	-	1,139,000	8,553	-	8,553	1,147,553	-	1,147,553
268	Puerto Rico Institute of Statistics	2,900,000	-	2,900,000	-	-	-	2,900,000	-	2,900,000
271	Puerto Rico Technology and Innovation Services	93,223,000	10,200,000	103,423,000	-	-	-	93,223,000	10,200,000	103,423,000
272	Office of the Inspector General	19,556,000	-	19,556,000	-	-	-	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	(300,922)	-	(300,922)	36,839,078	36,392,000	73,231,078
279	Public Service Appeals Commission	2,819,000	-	2,819,000	22,369	-	22,369	2,841,369	-	2,841,369
281	Office of the Election Comptroller	2,923,000	-	2,923,000	687,062	-	687,062	3,610,062	-	3,610,062
285	Puerto Rico Integrated Transit Authority	83,927,000	-	83,927,000	387,541	-	387,541	84,314,541	-	84,314,541
286	Authority of the Port of Ponce	691,000	-	691,000	-	-	-	691,000	-	691,000
288	University of Puerto Rico Comprehensive Cancer Center	17,650,000	5,071,000	22,721,000	11,096,784	-	11,096,784	28,746,784	5,071,000	33,817,784
293	Center for Diabetes Research, Education, and Medical Services	1,238,000	904,000	2,142,000	3,296	675,252	678,548	907,296	1,009,252	1,916,548
295	Fiscal Agency & Financial Advisory Authority	38,625,000	-	38,625,000	(283,000)	1,002,000	719,000	38,342,000	1,002,000	39,344,000
297	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	59,323,000	-	-	-	59,323,000	-	59,323,000
298	Public Service Regulatory Board	8,172,000	-	8,172,000	(550,000)	-	(550,000)	7,622,000	-	7,622,000
303	Convention Center of District Authority	-	-	-	108,800	1,109,600	1,218,400	1,108,800	1,109,600	2,218,400
311	Puerto Rico Gaming Commission	2,273,000	-	2,273,000	(81,000)	-	(81,000)	2,192,000	-	2,192,000
312	Retirement Board of the Government of Puerto Rico	56,349,000	100,000	56,449,000	-	17,462,000	17,462,000	56,349,000	17,562,000	73,911,000
317	Congressional Budget Office	3,193,000	-	3,193,000	-	-	-	3,193,000	-	3,193,000
329	Office of Socioeconomic Development	5,747,000	-	5,747,000	-	-	-	5,747,000	-	5,747,000

**Period 1 - July**

Data extracted on February 19, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	45,669,598	662,726,402	9,337,797,000	6.60%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,486,750	30,773,250	7.48%
2	Cash Transfers	PR House	43,590,502	-	3,266,169	40,324,333	7.49%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,580,772	51,826,810	8.12%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	26,103,035	379,128,155	6.44%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,548,614	17,993,164	7.83%
16	Full Visibility	Office of Management and Budget	24,444,027	238,588	1,436,318	22,769,121	5.88%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	553,943	933,239	19,755,818	4.39%
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	1,092,719	470,670	10,070,811	4.05%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	9,669,232	205,609,768	4.49%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	4,461,152	1,152,400,956	0.39%
28	Full Visibility	State Elections Commission	32,367,000	149,777	2,953,583	29,263,640	9.13%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	358,405	2,874,575	11.09%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	21,011	724,327	15,121,811	4.56%
31	Full Visibility	General Services Administration	24,784,129	372,014	917,006	23,495,110	3.70%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,518	479,352	7.32%
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	12,409,805	146,655,122	7.77%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	868,468,429	9,551,926	70,343,254	788,573,249	8.10%
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	1,490,360	19,400,011	7.13%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	78,590	21,524,495	249,094,656	7.95%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	220	5,314,750	52,428,272	9.20%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	1,589,470	8,254,583	105,738,407	7.14%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	32,840	2,174,000	23,860,101	8.34%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	229,979	268,689	3,300,781	7.07%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	193,784	2,738,052	6.46%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	2,211	4,433,698	40,316,490	9.91%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,653	970,370	9.21%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	1,348,871	12,999,630	9.40%
71	Full Visibility - External FS	Department of Health	404,671,376	-	28,487,016	376,184,360	7.04%
78	Full Visibility	Department of Housing	27,177,000	-	2,708,596	24,468,404	9.97%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	183,367,748	2,880,494,870	5.98%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,191,422	14,909,184	7.40%
87	Full Visibility	Department of Recreation and Sports	36,384,518	261,357	4,720,089	31,403,073	12.97%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,418,738	94,712,685	8.16%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	5,629,378	129,600,622	4.16%
96	Full Visibility	Office of the Women's Advocate	5,341,000	882,065	220,901	4,238,034	4.14%
106	Full Visibility	Public Housing Administration	3,309,000	-	230,614	3,078,386	6.97%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	261,686	3,321,484	7.30%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,190,291	19,318,709	10.18%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,403	4,371,904	1.54%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	771,018	8,044,980	40,936,124	16.17%
123	Full Visibility	Family and Children Administration	237,181,352	8,712,556	7,093,335	221,375,461	2.99%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	357,039	899,444	12,040,827	6.76%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	695	1,103,993	28,122,904	3.78%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	988,976	6,039,072	98,459,953	5.72%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	2,819,537	44,146,998	384,570,042	10.23%

**Period 1 - July**

Data extracted on February 19, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	45,669,598	662,726,402	9,337,797,000	6.60%
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	223,232	3,146,437	6.61%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	1,380	28,887	1,206,733	2.34%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	53,222	139,241	3,631,190	3.64%
153	Full Visibility	Office for People with Disabilities	4,057,000	112,774	161,748	3,782,478	3.99%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	1,389	374,217	2,997,920	11.09%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	193,152	2,226,073	7.98%
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	-	20,536	243,464	7.78%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,534,070	764,979,930	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,902,765	22,011,383	7.96%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	36,025	8,537,142	0.42%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	337,931	3,814,069	8.14%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	818,527	9,328,627	8.07%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	9,000,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	680,562	7,613,318	8.21%
220	Cash Transfers	Correctional Health	55,039,000	-	6,793,376	48,245,624	12.34%
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	-	56,225	1,570,775	3.46%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,441,944	17,063,478	7.79%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	106,833	67,912	1,168,255	5.06%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	159,217	115,093	1,830,009	5.47%
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	-	81,303	1,019,697	7.38%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	546,170	617,257	12,896,574	4.39%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	293,150	4,036,119	6.77%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	92,544	1,055,009	8.06%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	12,893,623	330,679	79,998,698	0.35%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,589,198	17,966,802	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,328,173	26,261,827	8.14%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,294,299	33,544,779	8.94%
279	Full Visibility	Public Service Appeals Commission	2,841,369	33,357	189,359	2,618,653	6.66%
281	Full Visibility	Office of the Election Comptroller	3,610,062	120,036	204,366	3,285,660	5.66%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	54,559,959	29,754,582	64.71%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	19,477	671,523	2.82%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	27,275,951	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	831,963	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,139,185	35,202,815	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	747,545	6,865,298	9.81%
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	178,277	2,013,685	8.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,141,610	52,207,390	7.35%
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	422,005	5,248,683	7.34%

**Period 1 - July**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	593,010	212,897,324	2,835,631,665	6.98%
<b>141</b>			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	10,900,720	-	-	10,900,720	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	-	-	3,972,400	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	156,007,554	1,349,513,466	10.36%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	-	1,978,037	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	-	-	6,061,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	86,902	24,546	12,845,552	0.19%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	220,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	2,829,241	143,402,759	1.93%
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%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	1,554,627	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%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	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%
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	20,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	-	-	15,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,200,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	2,956,850	33,435,150	8.13%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	1,009,252	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	17,562,000	0.00%

**Period 1 - July**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	46,262,609	875,623,726	12,173,428,665	6.69%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,486,750	34,888,250	6.65%
2	Cash Transfers	PR House	43,600,502	-	3,266,981	40,333,521	7.49%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,580,772	51,826,810	8.12%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	26,103,035	388,854,155	6.29%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,548,614	17,993,164	7.83%
16	Full Visibility	Office of Management and Budget	35,344,747	238,588	1,436,318	33,669,841	4.06%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	553,943	933,239	19,755,818	4.39%
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	1,092,719	470,670	14,043,211	3.02%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	9,669,232	208,447,768	4.43%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	160,468,706	2,501,914,421	6.03%
28	Full Visibility	State Elections Commission	32,367,000	149,777	2,953,583	29,263,640	9.13%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	358,405	2,874,575	11.09%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	21,011	724,327	15,156,811	4.55%
31	Full Visibility	General Services Administration	26,284,129	372,014	917,006	24,995,110	3.49%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,518	479,352	7.32%
37	Full Visibility	Civil Rights Commission	856,000	99,286	36,084	720,630	4.22%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	670,074	12,409,805	148,633,159	7.67%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	874,529,429	9,551,926	70,343,254	794,634,249	8.04%
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	1,490,360	19,400,011	7.13%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	78,590	21,524,495	255,294,656	7.77%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	220	5,314,750	62,428,272	7.85%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	1,589,470	8,254,583	125,203,407	6.11%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	119,742	2,198,546	36,705,653	5.63%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	229,979	268,689	3,520,781	6.68%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	193,784	2,738,052	6.46%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	2,211	4,433,698	40,316,490	9.91%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,653	970,370	9.21%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	-	1,348,871	13,199,630	9.27%
71	Full Visibility - External FS	Department of Health	550,903,376	-	31,316,257	519,587,119	5.68%
78	Full Visibility	Department of Housing	27,177,000	-	2,708,596	24,468,404	9.97%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	183,367,748	2,880,494,870	5.98%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,482,053	18,195,553	7.53%
87	Full Visibility	Department of Recreation and Sports	37,415,518	261,357	4,720,089	32,434,073	12.62%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,418,738	94,712,685	8.16%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	5,813,407	144,852,593	3.86%
96	Full Visibility	Office of the Women's Advocate	5,341,000	882,065	220,901	4,238,034	4.14%
106	Full Visibility	Public Housing Administration	5,864,000	-	230,614	5,633,386	3.93%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	261,686	3,321,484	7.30%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	2,190,291	20,873,336	9.50%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,403	4,371,904	1.54%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	954,936	8,044,980	42,773,206	15.54%
123	Full Visibility	Family and Children Administration	245,761,352	8,712,556	7,093,335	229,955,461	2.89%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	679,229	899,529	16,422,552	5.00%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	695	1,103,993	28,122,904	3.78%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	988,976	6,039,072	98,459,953	5.72%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	2,819,537	44,146,998	396,516,042	9.95%

**Period 1 - July**

Data extracted on February 19, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	46,262,609	875,623,726	12,173,428,665	6.69%
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	223,232	3,146,437	6.61%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	1,380	28,887	1,233,733	2.29%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	53,222	139,241	3,631,190	3.64%
153	Full Visibility	Office for People with Disabilities	4,057,000	112,774	161,748	3,782,478	3.99%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	1,389	374,217	3,547,920	9.54%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	193,152	2,307,323	7.72%
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	-	20,536	243,464	7.78%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,534,070	764,979,930	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,902,765	23,521,383	7.48%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	36,025	8,537,142	0.42%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	337,931	3,814,069	8.14%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	818,527	9,328,627	8.07%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
208	Cash Transfers	Contributions to the Municipalities	105,839,999	-	4,320,000	101,519,999	4.08%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	739,143	8,275,737	8.20%
220	Cash Transfers	Correctional Health	55,039,000	-	6,793,376	48,245,624	12.34%
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	-	708,256	8,943,744	7.34%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,441,944	21,063,478	6.41%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	106,833	67,912	21,168,255	0.32%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	159,217	115,093	1,830,009	5.47%
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	-	81,303	1,019,697	7.38%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	546,170	617,257	27,896,574	2.12%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	293,150	4,036,119	6.77%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	92,544	1,055,009	8.06%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	12,893,623	330,679	90,198,698	0.32%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,589,198	17,966,802	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,328,173	26,261,827	8.14%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,251,149	66,979,929	8.54%
279	Full Visibility	Public Service Appeals Commission	2,841,369	33,357	189,359	2,618,653	6.66%
281	Full Visibility	Office of the Election Comptroller	3,610,062	120,036	204,366	3,285,660	5.66%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	54,559,959	29,754,582	64.71%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	19,477	671,523	2.82%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	32,346,951	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	1,841,215	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,139,185	36,204,815	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	747,545	6,865,298	9.81%
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	178,277	2,013,685	8.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,141,610	69,769,390	5.60%
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	422,005	5,248,683	7.34%

**Period 2 - August**  
**Data extracted on February 19, 2026**

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	30,403,799	603,871,819	8,703,521,381	6.01%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,486,750	28,286,500	7.48%
2	Cash Transfers	PR House	43,328,000	-	3,266,169	37,058,165	7.54%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,574,427	47,252,383	8.15%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	26,192,225	352,935,930	6.52%
15	Full Visibility	Office of the Governor	19,790,000	1,030,215	1,010,392	15,952,556	5.11%
16	Full Visibility	Office of Management and Budget	23,036,000	778,502	1,357,157	20,633,462	5.89%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	132,161,340	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,454,726	18,792,503	6.56%
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	100,352	681,954	9,288,505	5.74%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	14,757,216	190,852,552	6.85%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,146,595,484	-	19,107,734	1,133,293,222	1.67%
28	Full Visibility	State Elections Commission	32,400,000	735,346	2,105,567	26,422,728	6.50%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	252,757	2,621,818	7.84%
30	Full Visibility	Human Resources Management & Transformation	15,887,516	364,173	835,035	13,922,602	5.26%
31	Full Visibility	General Services Administration	24,708,000	1,074,657	963,443	21,457,010	3.90%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	39,444	438,490	7.50%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,772	683,328	4.65%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	2,596,277	11,060,725	132,998,120	6.92%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	3,820,183	61,539,086	723,213,979	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	47,922	7,230,698	71,004,416	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	21,015	1,240,963	18,138,033	5.93%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	483,671	22,092,814	226,518,171	8.17%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	6,419	4,153,481	48,268,372	7.22%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	10,065,807	9,569,572	86,103,027	8.29%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	29,809	1,747,323	22,082,969	6.73%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	(46,812)	356,066	2,991,527	9.40%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	202,342	2,536,416	6.74%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	173,755	3,910,257	36,232,478	8.73%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	84,773	885,597	7.92%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	-	980,403	12,019,227	6.85%
71	Full Visibility - External FS	Department of Health	403,881,000	-	22,836,648	353,347,712	5.65%
78	Full Visibility	Department of Housing	27,177,000	-	2,233,992	22,234,411	8.22%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	181,089,839	2,699,405,032	5.95%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	685,411	14,223,773	4.28%
87	Full Visibility	Department of Recreation and Sports	36,313,000	289,721	2,354,843	28,758,509	6.48%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,445,074	86,267,611	8.52%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	7,966,820	121,633,803	5.88%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(22,833)	323,240	3,937,626	6.05%
106	Full Visibility	Public Housing Administration	3,309,000	-	226,727	2,851,660	6.85%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	221,018	3,100,466	6.02%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,192,710	17,125,999	9.88%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	264,367	3,590,508	5.93%
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	(116,308)	2,886,079	38,166,353	5.83%
123	Full Visibility	Family and Children Administration	236,201,000	4,262,977	18,960,430	198,152,055	8.03%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	35,771	858,347	11,146,709	6.54%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,986	1,610,616	25,354,301	5.59%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,187	5,906,963	91,919,803	5.60%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	5,472,622	23,922,231	355,175,189	5.59%

**Period 2 - August**

Data extracted on February 19, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	30,403,799	603,871,819	8,703,521,381	6.01%
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	222,555	2,902,241	6.51%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	-	47,728	1,159,005	3.86%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	167,483	3,463,814	4.40%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	162,390	3,566,442	4.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	9,997	150,074	2,837,849	4.46%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	193,147	2,032,926	8.03%
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	-	20,536	222,928	7.78%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,533,706	695,446,224	8.33%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	1,901,406	20,109,978	8.01%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,350	7,196,792	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	321,367	3,492,701	7.54%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	800,439	8,528,188	7.89%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,006,850	8.10%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	682,873	6,930,445	8.31%
220	Cash Transfers	Correctional Health	55,039,000	-	3,039,144	45,206,480	5.52%
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	-	56,225	1,514,550	3.37%
223	Cash Transfers	Capitol Building Legislature	18,362,000	-	1,441,944	15,621,535	7.85%
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)	164,400	1,697,850	7.87%
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	-	90,009	929,688	8.18%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	43,374	488,070	12,365,130	3.47%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,742,969	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	962,466	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(3,339,962)	5,290,798	78,047,862	5.68%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,588,957	16,377,845	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,317,935	23,943,892	8.09%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	921,019	32,623,761	2.48%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	228,837	2,311,338	8.12%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,281	3,074,377	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,079,906	28,674,676	1.29%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	92,477	579,046	13.38%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	1,470,833	25,805,117	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	756,629	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,099,942	32,102,873	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	774,961	6,068,396	9.48%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,095	132,187	1,874,404	5.82%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,165,935	48,041,455	7.39%
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	196,921	4,987,279	3.43%

**Period 2 - August**

Data extracted on February 19, 2026

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	9,054,643	188,672,789	2,637,904,233	6.19%
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	10,900,720	-	-	10,900,720	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	2,618,059	1,063,069	291,272	26.76%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	97,211,001	1,252,302,464	6.46%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	-	1,978,037	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	-	-	6,061,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	25,782	15,438	12,804,332	0.12%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	160,000	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	1,771,948	141,630,811	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%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	1,554,627	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%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	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%
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	19,000,000	1,000,000	95.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	1,120,052	-	13,879,948	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	136,310	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	-	33,435,150	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	1,009,252	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	95,000	17,467,000	0.54%

**Period 2 - August**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	39,458,443	792,544,609	11,341,425,614	6.05%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,486,750	32,401,500	6.65%
2	Cash Transfers	PR House	43,338,000	-	3,266,981	37,066,540	7.54%
8	Cash Transfers	Office of the Comptroller	56,135,000	-	4,574,427	47,252,383	8.15%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	26,192,225	362,661,930	6.36%
15	Full Visibility	Office of the Governor	19,790,000	1,030,215	1,010,392	15,952,556	5.11%
16	Full Visibility	Office of Management and Budget	33,936,720	778,502	1,357,157	31,534,182	4.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	601,949,436	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,454,726	18,792,503	6.56%
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	2,718,411	1,745,023	9,579,777	11.01%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	14,757,216	193,690,552	6.76%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,652,116,503	-	116,318,735	2,385,595,686	4.39%
28	Full Visibility	State Elections Commission	32,400,000	735,346	2,105,567	26,422,728	6.50%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	252,757	2,621,818	7.84%
30	Full Visibility	Human Resources Management & Transformation	15,922,516	364,173	835,035	13,957,602	5.24%
31	Full Visibility	General Services Administration	26,208,000	1,074,657	963,443	22,957,010	3.68%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	39,444	438,490	7.50%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,772	683,328	4.65%
38	Full Visibility	Puerto Rico Department of Justice	161,828,037	2,596,277	11,060,725	134,976,157	6.83%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	866,999,000	3,820,183	61,539,086	729,274,979	7.10%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	143,791	474,849	4,963,576	7.83%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	47,922	7,230,698	71,004,416	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	21,015	1,240,963	18,138,033	5.93%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	483,671	22,092,814	232,718,171	7.99%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	6,419	4,153,481	58,268,372	6.15%
50	Full Visibility	Department of Natural and Environmental Resources	134,857,000	10,065,807	9,569,572	105,568,027	7.10%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	55,591	1,762,761	34,887,301	4.53%
60	Full Visibility	Office of the Citizen's Ombudsman	4,006,000	113,188	356,066	3,051,527	8.89%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	202,342	2,536,416	6.74%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	173,755	3,910,257	36,232,478	8.73%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	84,773	885,597	7.92%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	-	980,403	12,219,227	6.75%
71	Full Visibility - External FS	Department of Health	550,113,000	-	24,608,596	494,978,523	4.47%
78	Full Visibility	Department of Housing	27,177,000	-	2,233,992	22,234,411	8.22%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	181,089,839	2,699,405,032	5.95%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	685,411	17,510,142	3.50%
87	Full Visibility	Department of Recreation and Sports	37,344,000	289,721	2,576,843	29,567,509	6.90%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,445,074	86,267,611	8.52%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	11,383,405	133,469,188	7.54%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(22,833)	323,240	3,937,626	6.05%
106	Full Visibility	Public Housing Administration	5,864,000	-	226,727	5,406,660	3.87%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	221,018	3,100,466	6.02%
119	Cash Transfers	Department of Economic Development & Commerce	23,740,627	-	2,192,710	18,680,625	9.24%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	264,367	3,590,508	5.93%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	(131,284)	2,901,054	40,003,435	5.63%
123	Full Visibility	Family and Children Administration	244,781,000	4,262,977	18,960,430	206,732,055	7.75%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	565,493	898,269	14,958,789	5.04%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,986	1,610,616	25,354,301	5.59%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,187	5,906,963	91,919,803	5.60%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	9,952,316	25,415,462	361,148,264	5.77%

**Period 2 - August**

Data extracted on February 19, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	39,458,443	792,544,609	11,341,425,614	6.05%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	21,641	222,555	2,902,241	6.51%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	-	47,728	1,186,005	3.78%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	167,483	3,463,814	4.40%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	162,390	3,566,442	4.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	9,997	150,074	3,387,849	3.84%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,486,250	-	193,147	2,114,176	7.77%
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	-	20,536	222,928	7.78%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,533,706	695,446,224	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	-	1,901,406	21,619,978	7.53%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,350	7,196,792	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	321,367	3,492,701	7.54%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	800,439	8,528,188	7.89%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,006,850	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	-	741,454	7,534,283	8.30%
220	Cash Transfers	Correctional Health	55,039,000	-	3,039,144	45,206,480	5.52%
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	-	708,256	8,235,488	7.31%
223	Cash Transfers	Capitol Building Legislature	22,362,000	-	1,441,944	19,621,535	6.45%
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)	164,400	1,697,850	7.87%
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	-	90,009	929,688	8.18%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	1,163,426	488,070	26,245,078	1.68%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,742,969	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	962,466	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(3,203,652)	5,290,798	88,111,552	5.12%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,588,957	16,377,845	8.13%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,317,935	23,943,892	8.09%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	921,019	66,058,911	1.25%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	228,837	2,311,338	8.12%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,281	3,074,377	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,079,906	28,674,676	1.29%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	92,477	579,046	13.38%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	1,470,833	30,876,117	6.47%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,913,252	-	75,333	1,765,881	3.94%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,627,000	-	3,099,942	33,104,873	7.82%
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	774,961	6,068,396	9.48%
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	132,187	1,874,404	5.82%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,260,935	65,508,455	5.76%
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	196,921	4,987,279	3.43%

**Period 3 - September**  
**Data extracted on February 19, 2026**

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	15,450,869	686,566,000	8,001,504,513	8.83%
111			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,337,545	25,948,955	7.03%
2	Cash Transfers	PR House	43,590,502	-	3,165,671	33,892,493	7.26%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,461,647	42,790,737	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	51,302,953	301,632,977	12.66%
15	Full Visibility	Office of the Governor	19,790,000	24,895	1,180,310	14,747,352	5.96%
16	Full Visibility	Office of Management and Budget	24,444,027	428,353	1,542,910	18,662,200	6.31%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	21,605	997,690	17,773,208	4.70%
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	676,032	8,435,067	5.81%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	11,568,899	179,283,653	5.37%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	33,508,329	1,099,784,892	2.90%
28	Full Visibility	State Elections Commission	32,367,000	(2,225)	1,704,253	24,720,701	5.27%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	243,707	2,378,110	7.54%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	4,840,216	798,195	8,284,192	5.03%
31	Full Visibility	General Services Administration	24,784,129	1,658,220	1,212,736	18,586,054	4.89%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	504	34,196	403,791	6.50%
37	Full Visibility	Civil Rights Commission	856,000	21,872	64,887	596,569	7.58%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(63,936)	11,215,873	121,846,183	7.02%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	868,468,429	748,985	58,835,265	663,629,729	6.77%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(35,415)	504,521	4,494,470	8.32%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	52,387	7,103,413	63,848,615	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,072,165	16,986,359	5.13%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(142,140)	22,217,691	204,442,620	8.21%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	19,349	3,914,958	44,334,065	6.78%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,007,929)	8,449,798	79,661,158	7.31%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	155,101	1,987,355	19,940,514	7.62%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(30,933)	283,752	2,738,708	7.47%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(9,882)	198,611	2,347,687	6.62%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	10,102	3,683,213	32,539,164	8.23%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	86,160	799,437	8.04%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	968,114	11,051,112	6.75%
71	Full Visibility - External FS	Department of Health	404,671,376	-	29,693,102	323,654,611	7.34%
78	Full Visibility	Department of Housing	27,177,000	3,800	2,232,916	19,997,695	8.22%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	221,014,253	2,478,390,779	7.21%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,636,957	12,586,817	10.17%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(76,655)	2,610,159	26,225,005	7.17%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,437,882	77,829,729	8.18%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	9,546,559	112,087,243	7.06%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(112,956)	357,147	3,693,435	6.69%
106	Full Visibility	Public Housing Administration	3,309,000	-	227,245	2,624,415	6.87%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	221,884	2,878,581	6.19%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,160,731	14,965,268	10.05%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(72,842)	164,130	3,499,220	3.68%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(86,110)	2,937,661	35,314,802	5.90%
123	Full Visibility	Family and Children Administration	237,181,352	3,895,119	21,017,500	173,239,436	8.86%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	328,911	954,011	9,863,787	7.17%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(553,156)	1,632,610	24,274,847	5.59%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	669,419	7,191,532	84,058,852	6.82%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	1,175,708	24,949,305	329,050,176	5.78%

**Period 3 - September**

Data extracted on February 19, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	15,450,869	686,566,000	8,001,504,513	6.83%
111			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	(2,543)	245,021	2,659,762	7.26%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	18,092	44,819	1,096,094	3.62%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	4,902	144,748	3,314,164	3.79%
153	Full Visibility	Office for People with Disabilities	4,057,000	15,857	159,161	3,391,424	3.92%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	-	104,083	2,733,766	3.09%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	205,837	1,827,090	8.51%
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	-	19,943	202,985	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,533,706	625,912,517	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,847,046	18,262,932	7.72%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,905	6,528,886	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	313,932	3,178,769	7.56%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	780,500	7,747,688	7.69%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,725,017	7.85%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	9,000,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	663,128	6,267,318	8.00%
220	Cash Transfers	Correctional Health	55,039,000	-	4,488,782	40,717,698	8.16%
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	-	54,495	1,460,055	3.35%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,397,576	14,223,958	7.55%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	1,343,000	69,379	126,431	905,335	9.41%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(24,602)	140,076	1,582,376	6.66%
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	-	86,814	842,874	7.89%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	829,368	431,794	11,103,968	3.07%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,458,839	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	872,769	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	458,068	2,206,307	15.80%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	3,501,124	800,564	73,746,174	0.86%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,522,946	14,854,899	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	21,692,159	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,097,935	29,525,825	8.41%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(29,336)	217,037	2,123,636	7.64%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,138)	215,056	2,872,459	5.96%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,356,682	26,317,994	2.80%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	55,690	523,356	8.06%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	24,334,284	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	681,296	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,024,792	29,078,080	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	844,727	5,221,567	11.08%
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	138,898	1,725,642	6.34%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,095,993	43,945,463	7.27%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,410,715	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(2,264)	177,382	4,812,161	3.09%

**Period 3 - September**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
<i>Special Appropriations - General Fund</i>			<b>3,049,122,000</b>	<b>(101,985)</b>	<b>148,932,288</b>	<b>2,489,073,930</b>	<b>4.88%</b>
<b>141</b>			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	10,900,720	6,208	-	10,894,512	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(743,765)	743,365	291,672	18.71%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	85,960,596	1,166,341,868	5.71%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	6,500	28,500	18.57%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	82,000	1,896,037	4.15%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	670,620	242,322	5,148,058	4.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	4,725	15,738	12,783,868	0.12%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	10,464,096	131,166,715	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%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	1,554,627	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%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%
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%
226	Cash Transfers	Special Comission Legislative Funds	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(85,600)	1,249,906	12,715,642	8.33%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	(813,159)	34,248,309	-2.23%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	334,000	675,252	33.09%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	2,600,000	14,867,000	14.80%

**Period 3 - September**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	15,348,884	835,498,287	10,490,578,443	6.38%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,898,166	29,503,334	7.75%
2	Cash Transfers	PR House	43,600,502	-	3,166,459	33,900,081	7.26%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,461,647	42,790,737	7.91%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	51,802,953	310,858,977	12.48%
15	Full Visibility	Office of the Governor	19,790,000	24,895	1,180,310	14,747,352	5.96%
16	Full Visibility	Office of Management and Budget	35,344,747	434,561	1,542,910	29,556,712	4.37%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	21,605	997,690	17,773,208	4.70%
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)	1,419,396	8,726,739	9.09%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	11,568,899	182,121,653	5.30%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	119,468,925	2,266,126,760	4.49%
28	Full Visibility	State Elections Commission	32,367,000	(2,225)	1,704,253	24,720,701	5.27%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	243,707	2,378,110	7.54%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	4,840,216	804,695	8,312,692	5.06%
31	Full Visibility	General Services Administration	26,284,129	1,658,220	1,212,736	20,086,054	4.61%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	504	34,196	403,791	6.50%
37	Full Visibility	Civil Rights Commission	856,000	21,872	64,887	596,569	7.58%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(63,936)	11,297,873	123,742,220	6.99%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	874,529,429	1,419,605	59,077,587	668,777,787	6.76%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(35,415)	504,521	4,494,470	8.32%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	52,387	7,103,413	63,848,615	8.15%
43	Full Visibility	Puerto Rico National Guard	20,894,000	79,509	1,072,165	16,986,359	5.13%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(142,140)	22,217,691	210,642,620	8.02%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	19,349	3,914,958	54,334,065	5.78%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,007,929)	8,449,798	99,126,158	6.26%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	159,826	2,003,093	32,724,382	5.13%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(30,933)	283,752	2,798,708	7.06%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(9,882)	198,611	2,347,687	6.62%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	10,102	3,683,213	32,539,164	8.23%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	86,160	799,437	8.04%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	-	968,114	11,251,112	6.65%
71	Full Visibility - External FS	Department of Health	550,903,376	-	40,157,198	454,821,326	7.29%
78	Full Visibility	Department of Housing	27,177,000	3,800	2,232,916	19,997,695	8.22%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	221,014,253	2,478,390,779	7.21%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	2,201,960	15,308,182	11.19%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(65,555)	2,617,892	27,015,172	7.00%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,437,882	77,829,729	8.18%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	9,986,709	123,482,479	6.63%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(112,956)	357,147	3,693,435	6.69%
106	Full Visibility	Public Housing Administration	5,864,000	-	227,245	5,179,415	3.88%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	221,884	2,878,581	6.19%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	2,160,731	16,519,895	9.37%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(72,842)	164,130	3,499,220	3.68%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(97,618)	3,188,881	36,912,173	6.16%
123	Full Visibility	Family and Children Administration	245,761,352	3,895,119	21,017,500	181,819,436	8.55%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	321,926	1,337,340	13,299,524	7.43%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(553,156)	1,632,610	24,274,847	5.59%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	669,419	7,191,532	84,058,852	6.82%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	1,175,708	24,949,305	335,023,251	5.63%

**Period 3 - September**  
**Data extracted on February 19, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	15,348,884	835,498,287	10,490,578,443	6.38%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	(2,543)	245,021	2,659,762	7.26%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	18,092	44,819	1,123,094	3.55%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	4,902	144,748	3,314,164	3.79%
153	Full Visibility	Office for People with Disabilities	4,057,000	15,857	159,161	3,391,424	3.92%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	53,220	189,713	3,144,916	4.84%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	205,837	1,908,340	8.23%
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	-	19,943	202,985	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,533,706	625,912,517	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,847,046	19,772,932	7.26%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	667,905	6,528,886	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	313,932	3,178,769	7.56%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	780,500	7,747,688	7.69%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	3,063,302	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,725,017	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	9,014,880	-	719,906	6,814,376	7.99%
220	Cash Transfers	Correctional Health	55,039,000	-	4,488,782	40,717,698	8.16%
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	-	686,464	7,549,024	7.11%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,397,576	18,223,958	6.21%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	-	174,000	0.00%
226	Cash Transfers	Special Comission Legislative Funds	21,343,000	69,379	126,431	1,905,335	0.59%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(24,602)	140,076	1,582,376	6.66%
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	-	86,814	842,874	7.89%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	743,769	1,681,700	23,819,609	5.79%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,458,839	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	872,769	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	458,068	2,206,307	15.80%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	3,501,124	800,564	83,809,864	0.77%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,522,946	14,854,899	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	21,692,159	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	2,284,776	63,774,134	3.12%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(29,336)	217,037	2,123,636	7.64%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,138)	215,056	2,872,459	5.96%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,356,682	26,317,994	2.80%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	55,690	523,356	8.06%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	29,405,284	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	409,333	1,356,548	21.36%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,024,792	30,080,080	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	844,727	5,221,567	11.08%
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	138,898	1,725,642	6.34%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	6,695,993	58,812,463	9.06%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,410,715	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(2,264)	177,382	4,812,161	3.09%

**Period 4 - October**

Data extracted on February 19, 2026

			FY26	FY26	FY26	FY26	FY26
Joint Resolution - General Fund			10,046,193,000	(16,333,282)	727,651,937	7,290,187,983	7.24%
111			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,337,545	23,611,410	7.03%
2	Cash Transfers	PR House	43,590,502	-	3,165,671	30,726,822	7.26%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,446,989	38,343,747	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	36,066,436	265,566,541	8.90%
15	Full Visibility	Office of the Governor	19,790,000	(62,411)	1,164,571	13,645,192	5.88%
16	Full Visibility	Office of Management and Budget	24,444,027	(194,361)	1,545,319	17,311,242	6.32%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	11,138	974,892	16,787,179	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	438,719	6,093,861	5.35%
23	Full Visibility	Puerto Rico Department of State	11,634,200	(260,899)	753,506	7,942,460	6.48%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	18,526,685	160,756,968	8.61%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	30,870,306	1,068,914,587	2.67%
28	Full Visibility	State Elections Commission	32,367,000	(141,149)	1,749,775	23,112,075	5.41%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	233,390	2,144,720	7.22%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(4,678,444)	5,707,760	7,254,876	35.97%
31	Full Visibility	General Services Administration	24,784,129	(302,868)	1,359,573	17,529,349	5.49%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	(3,447)	40,615	366,623	7.72%
37	Full Visibility	Civil Rights Commission	856,000	(22,693)	55,079	564,184	6.43%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(874,909)	11,972,652	110,748,440	7.50%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	868,468,429	(3,557,919)	62,378,019	604,809,629	7.18%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	542,234	3,995,756	8.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	7,525,714	56,468,196	8.64%
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	2,090,791	14,887,145	10.01%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(91,491)	21,912,210	182,621,901	8.09%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	141,724	3,664,067	40,528,274	6.35%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,204,632)	7,470,861	74,394,929	6.46%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	116,202	1,744,835	18,079,476	6.69%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(35,235)	286,311	2,487,632	7.54%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,158)	201,725	2,169,120	6.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(133,274)	3,706,912	28,965,526	8.28%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(84)	82,835	716,687	7.73%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	604	956,662	10,093,847	6.67%
71	Full Visibility - External FS	Department of Health	404,671,376	-	31,491,960	292,162,651	7.78%
78	Full Visibility	Department of Housing	27,177,000	27,201	2,583,156	17,387,338	9.50%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	226,126,781	2,252,263,998	7.38%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,223,102	11,363,715	7.60%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(130,193)	2,197,768	24,157,429	6.04%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,399,258	69,430,471	8.14%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	11,325,148	100,762,095	8.37%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(148,574)	351,310	3,490,700	6.58%
106	Full Visibility	Public Housing Administration	3,309,000	-	229,965	2,394,450	6.95%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	222,184	2,656,397	6.20%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,146,178	12,819,090	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(48,548)	306,449	3,241,319	6.88%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(134,839)	2,952,990	32,496,651	5.94%
123	Full Visibility	Family and Children Administration	237,181,352	(6,560,469)	25,981,459	153,818,446	10.95%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	(289,600)	1,236,902	8,916,485	9.30%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(580,394)	4,624,176	20,231,064	15.82%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(336,134)	7,545,216	76,849,769	7.15%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	8,198,803	34,591,359	286,260,013	8.02%

**Period 4 - October**

Data extracted on February 19, 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	(16,333,282)	727,651,937	7,290,187,983	7.24%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	4,397	225,984	2,429,381	6.69%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	(2,511)	44,653	1,053,952	3.61%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(14,726)	252,464	3,076,426	6.60%
153	Full Visibility	Office for People with Disabilities	4,057,000	11,014	191,563	3,188,848	4.72%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	(3,164)	131,748	2,605,182	3.91%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	186,237	1,640,852	7.70%
162	Cash Transfers	Public Building Authority	5,047,000	-	-	3,829,411	0.00%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	409,360	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	19,943	183,041	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,532,687	556,379,830	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,849,091	16,413,841	7.73%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	668,005	5,860,881	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	312,721	2,866,047	7.53%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	780,600	6,967,088	7.69%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,000,000	63,302	97.93%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,443,184	7.85%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	9,000,000	-	100.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	660,817	5,606,501	7.97%
220	Cash Transfers	Correctional Health	55,039,000	-	4,717,133	36,000,565	8.57%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(167,399)	2,149,092	22,332,713	6.56%
222	Cash Transfers	Legislative Services	1,627,000	-	54,495	1,405,560	3.35%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,397,576	12,826,382	7.55%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	1,343,000	(13,634)	92,794	826,175	6.91%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(32,166)	152,823	1,461,719	7.26%
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	-	81,722	761,152	7.42%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	914,173	884,777	9,305,018	6.29%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	284,130	3,174,709	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	783,073	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,977,273	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(4,412,348)	4,849,018	73,309,504	5.20%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,523,099	13,331,800	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	19,440,425	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	5,292,148	24,233,678	14.37%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(16,922)	219,191	1,921,367	7.71%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(18,623)	220,671	2,670,411	6.11%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,365,132	23,952,862	2.81%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	54,540	468,816	7.89%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	22,863,451	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	605,963	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,026,259	26,051,821	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	40,339,640	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(13,257)	596,755	4,638,070	7.83%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	108,800	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	1,665	134,411	1,589,566	6.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	4,059,955	39,880,507	7.21%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,160,597	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	49,798	380,936	4,381,427	6.63%

**Period 4 - October**

Data extracted on February 19, 2026

			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	(861,657)	180,406,087	2,309,529,500	5.92%
Special Appropriations - General Fund			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
141							
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	10,900,720	592	6,208	10,887,712	0.06%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(4,782)	4,782	291,672	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	1,505,521,019	-	79,169,060	1,087,172,808	5.26%
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	1,978,037	-	89,710	1,806,327	4.54%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	(156,416)	152,933	5,151,541	2.52%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	(1,350)	31,093	12,754,125	0.24%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	(60,000)	60,000	60,000	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	-	6,402,444	124,764,271	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	-	700,490	10,694,746	4.54%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	1,554,627	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	(41,228)	138,308	3,338,656	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%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	81,250	0.00%
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%
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	12,715,642	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%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	1,002,000	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	1,109,600	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	14,867,000	0.00%

**Period 4 - October**

Data extracted on February 19, 2026

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	(17,194,939)	908,058,025	9,599,717,483	6.93%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	5,686,174	23,817,160	15.21%
2	Cash Transfers	PR House	43,600,502	-	3,166,459	30,733,622	7.26%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,446,989	38,343,747	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	36,866,436	273,992,541	8.88%
15	Full Visibility	Office of the Governor	19,790,000	(62,411)	1,164,571	13,645,192	5.88%
16	Full Visibility	Office of Management and Budget	35,344,747	(193,769)	1,551,527	28,198,954	4.39%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	11,138	974,892	16,787,179	4.59%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	(124,129)	438,719	6,093,861	5.35%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(265,681)	758,289	8,234,132	4.86%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	18,526,685	163,594,968	8.49%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	110,039,365	2,156,087,395	4.13%
28	Full Visibility	State Elections Commission	32,367,000	(141,149)	1,749,775	23,112,075	5.41%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	233,390	2,144,720	7.22%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(4,678,444)	5,730,260	7,260,876	36.03%
31	Full Visibility	General Services Administration	26,284,129	(289,735)	1,359,573	19,016,216	5.17%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	(3,447)	40,615	366,623	7.72%
37	Full Visibility	Civil Rights Commission	856,000	(22,693)	55,079	564,184	6.43%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(874,909)	12,062,362	112,554,767	7.46%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	874,529,429	(3,714,335)	62,530,952	609,961,170	7.15%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(43,520)	542,234	3,995,756	8.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(145,294)	7,525,714	56,468,196	8.64%
43	Full Visibility	Puerto Rico National Guard	20,894,000	8,422	2,090,791	14,887,145	10.01%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(91,491)	21,912,210	188,821,901	7.91%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	141,724	3,664,067	50,528,274	5.41%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,204,632)	7,470,861	93,859,929	5.53%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	114,853	1,775,928	30,833,602	4.55%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(95,235)	346,311	2,547,632	8.62%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(23,158)	201,725	2,169,120	6.72%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(133,274)	3,706,912	28,965,526	8.28%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(84)	82,835	716,687	7.73%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	8,104	956,662	10,286,347	6.58%
71	Full Visibility - External FS	Department of Health	550,903,376	-	37,894,404	416,926,922	6.88%
78	Full Visibility	Department of Housing	27,177,000	27,201	2,583,156	17,387,338	9.50%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	226,126,781	2,252,263,998	7.38%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,505,603	13,802,579	7.65%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(131,673)	2,407,248	24,739,597	6.43%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,399,258	69,430,471	8.14%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	12,025,639	111,456,841	7.98%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(148,574)	351,310	3,490,700	6.58%
106	Full Visibility	Public Housing Administration	5,864,000	-	229,965	4,949,450	3.92%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	222,184	2,656,397	6.20%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	2,146,178	14,373,717	9.31%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(48,548)	306,449	3,241,319	6.88%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(130,261)	3,029,274	34,013,160	5.85%
123	Full Visibility	Family and Children Administration	245,761,352	(6,560,469)	25,981,459	162,398,446	10.57%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	(330,828)	1,375,210	12,255,141	7.64%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(580,394)	4,624,176	20,231,064	15.82%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	(336,134)	7,545,216	76,849,769	7.15%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	7,701,059	35,089,103	292,233,088	7.91%

**Period 4 - October**

Data extracted on February 19, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	(17,194,939)	908,058,025	9,599,717,483	6.93%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	4,397	225,984	2,429,381	6.69%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	(2,511)	44,653	1,080,952	3.53%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(14,726)	252,464	3,076,426	6.60%
153	Full Visibility	Office for People with Disabilities	4,057,000	11,014	191,563	3,188,848	4.72%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	143,513	177,881	2,823,522	4.53%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	186,237	1,722,102	7.45%
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	-	19,943	183,041	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,532,687	556,379,830	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	25,424,148	-	1,849,091	17,923,841	7.27%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	668,005	5,860,881	7.79%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	312,721	2,866,047	7.53%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	780,600	6,967,088	7.69%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,000,000	63,302	97.93%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,443,184	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	9,014,880	-	717,596	6,096,781	7.96%
220	Cash Transfers	Correctional Health	55,039,000	-	4,717,133	36,000,565	8.57%
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	-	686,464	6,862,560	7.11%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,397,576	16,826,382	6.21%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	58,000	116,000	33.33%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	21,343,000	(13,634)	92,794	1,826,175	0.43%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(32,166)	152,823	1,461,719	7.26%
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	-	81,722	761,152	7.42%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	643,035	1,155,915	22,020,660	3.98%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	284,130	3,174,709	6.56%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	89,696	783,073	7.82%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,977,273	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(4,412,348)	4,849,018	83,373,194	4.69%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,523,099	13,331,800	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	19,440,425	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	13,914,571	49,859,564	19.00%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(16,922)	219,191	1,921,367	7.71%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(18,623)	220,671	2,670,411	6.11%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,365,132	23,952,862	2.81%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	54,540	468,816	7.89%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	27,934,451	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	1,281,215	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,026,259	27,053,821	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)	596,755	4,638,070	7.83%
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	134,411	1,589,566	6.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	5,000	4,059,955	54,747,507	5.49%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	2,160,597	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	49,798	380,936	4,381,427	6.63%

**Period 5 - November**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	26,360,493	716,411,941	6,547,524,935	7.13%
Joint Resolution - General Fund			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
111							
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,337,545	21,273,865	7.03%
2	Cash Transfers	PR House	43,590,502	-	3,428,173	27,298,649	7.86%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,807,881	33,535,866	8.52%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	35,913,207	229,653,334	8.86%
15	Full Visibility	Office of the Governor	19,790,000	769,663	1,376,845	11,498,685	6.96%
16	Full Visibility	Office of Management and Budget	24,444,027	1,988,288	1,622,443	13,700,512	6.64%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(9,992)	1,159,840	15,637,331	5.46%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	64,210	250,672	5,778,979	3.06%
23	Full Visibility	Puerto Rico Department of State	11,634,200	(74,027)	678,281	7,338,206	5.83%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	15,612,099	145,144,869	7.25%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	7,852,067	1,061,062,519	0.68%
28	Full Visibility	State Elections Commission	32,367,000	615,018	2,049,152	20,447,906	6.33%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	186,256	1,958,464	5.76%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(48,030)	823,257	6,479,649	5.19%
31	Full Visibility	General Services Administration	24,784,129	(320,100)	1,418,381	16,431,068	5.72%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	-	36,827	329,796	7.00%
37	Full Visibility	Civil Rights Commission	856,000	(19,655)	59,310	524,529	6.93%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(115,046)	12,612,779	98,250,708	7.90%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	868,468,429	(568,513)	75,071,614	530,306,529	8.64%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(27,059)	506,158	3,516,656	8.35%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(151,196)	8,857,049	47,762,343	10.17%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(6,719)	1,648,514	13,245,351	7.89%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(72,126)	22,697,563	159,996,464	8.38%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	(47,292)	4,106,665	36,468,901	7.11%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(2,498,791)	12,143,687	64,750,033	10.51%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	19,352	1,838,994	16,221,131	7.05%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	211,682	337,080	1,938,869	8.87%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(12,629)	212,532	1,969,217	7.08%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	14,372	3,569,214	25,381,940	7.98%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	95,990	620,697	8.96%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	-	1,036,481	9,057,366	7.22%
71	Full Visibility - External FS	Department of Health	404,671,376	-	30,647,882	261,514,768	7.57%
78	Full Visibility	Department of Housing	27,177,000	(31,001)	2,495,835	14,922,504	9.18%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	238,700,843	2,013,563,154	7.79%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	1,241,679	10,122,036	7.71%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(58,361)	2,412,942	21,802,848	6.63%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	9,455,313	59,975,158	9.17%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	10,266,970	90,495,125	7.59%
96	Full Visibility	Office of the Women's Advocate	5,341,000	883,994	384,487	2,222,218	7.20%
106	Full Visibility	Public Housing Administration	3,309,000	-	223,677	2,170,772	6.76%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	540,905	2,115,492	15.10%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,147,311	10,671,778	9.98%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(108,851)	212,450	3,137,720	4.77%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(142,823)	3,505,698	29,133,777	7.05%
123	Full Visibility	Family and Children Administration	237,181,352	(2,421,150)	20,319,513	135,920,083	8.57%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	746,511	990,912	7,179,062	7.45%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,666,976	2,492,990	16,071,098	8.53%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	471,444	6,959,248	69,419,077	6.60%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	18,522,357	30,431,099	237,306,558	7.05%

**Period 5 - November**  
**Data extracted on February 19, 2026**

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	26,360,493	716,411,941	6,547,524,935	7.13%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	25,238	243,657	2,160,486	7.22%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	2,521	56,079	995,352	4.53%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	23,628	169,670	2,883,128	4.44%
153	Full Visibility	Office for People with Disabilities	4,057,000	(22,282)	173,672	3,037,458	4.28%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	7,641	622,241	1,975,299	18.44%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	199,599	1,441,253	8.25%
162	Cash Transfers	Public Building Authority	5,047,000	-	794,903	3,034,509	15.75%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	361,953	7.88%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	19,943	163,098	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,507,812	486,872,019	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	2,013,794	14,400,047	8.42%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	731,016	5,129,865	8.53%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	313,863	2,552,184	7.56%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	858,754	6,108,333	8.46%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	63,302	-	2.07%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,161,352	7.85%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	-	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	739,264	4,867,237	8.91%
220	Cash Transfers	Correctional Health	55,039,000	10,404	4,144,979	31,845,183	7.53%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(62,128)	2,551,248	19,843,593	7.79%
222	Cash Transfers	Legislative Services	1,627,000	-	54,495	1,351,065	3.35%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,540,998	11,285,384	8.33%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	13,413	116,000	7.71%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	1,343,000	(18,107)	114,081	826,175	8.49%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	124,926	160,205	1,176,588	7.61%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,006,008	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	79,873	681,279	7.25%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	82,308	728,623	8,494,087	5.18%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	4,329,269	-	584,659	2,590,050	13.50%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	98,249	684,824	8.56%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,748,239	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	6,835,857	4,177,512	62,296,135	4.48%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,522,857	11,808,943	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	17,188,691	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,189,140	21,044,538	8.66%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(34,746)	261,422	1,694,691	9.20%
281	Full Visibility	Office of the Election Comptroller	3,610,062	117,109	243,036	2,310,266	6.73%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,726,149	21,226,714	3.23%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	54,790	414,026	7.93%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	12,567,617	10,295,833	43.72%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	78,629	527,333	8.67%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,024,792	23,027,029	7.89%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	35,667,954	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	540	440,086	4,197,444	5.77%
303	Cash Transfers	Convention Center of District Authority	108,800	-	108,800	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(6,490)	134,899	1,461,158	6.15%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,236,369	35,644,138	7.52%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	1,910,478	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	33,568	223,418	4,124,441	3.89%

**Period 5 - November**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
			3,049,122,000	6,517,097	159,315,074	2,143,697,329	5.22%
Special Appropriations - General Fund			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
141							
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	205,750	0.00%
2	Cash Transfers	PR House	10,000	-	788	6,013	7.88%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	100,000	8,326,000	1.03%
16	Full Visibility	Office of Management and Budget	10,900,720	255,210	-	10,632,502	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	-	(4)	291,676	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	364,256	2,473,744	12.83%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	74,821,938	1,012,350,871	4.97%
28	Full Visibility	State Elections Commission	-	-	237	(237)	
30	Full Visibility	Human Resources Management & Transformation	35,000	-	3,750	2,250	10.71%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,486,868	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	276,991	1,529,336	14.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	(149,197)	149,197	5,151,541	2.46%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	4,877	11,597,364	1,151,885	89.51%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	4,255	-	188,245	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	4,296,606	120,467,665	2.94%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	282,502	2,156,362	7.90%
87	Full Visibility	Department of Recreation and Sports	1,031,000	2,771	(2,600)	581,996	-0.25%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	400,743	10,294,003	2.60%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	1,554,627	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	(21,839)	31,698	1,506,650	1.57%
123	Full Visibility	Family and Children Administration	8,580,000	-	2,733,735	5,846,265	31.86%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	1,847,154	78,132	1,413,371	1.66%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,977,438	995,488	150	8.33%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	(30,000)	30,000	218,340	5.45%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	81,250	-	100.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,719,393	341,080,652	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	-	1,469,500	40,500	97.32%
208	Cash Transfers	Contributions to the Municipalities	96,839,999	-	4,060,800	31,017,600	4.19%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	56,779	433,501	7.88%
222	Cash Transfers	Legislative Services	8,025,000	-	631,969	4,825,031	7.88%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	3,800,000	200,000	95.00%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(291,440)	2,591,440	10,415,642	17.28%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	(82,131)	82,131	10,063,690	0.81%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	2,874,141	22,751,745	7.90%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	675,252	-	66.91%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	1,002,000	-	100.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	1,109,600	-	100.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	14,867,000	0.00%

**Period 5 - November**  
**Data extracted on February 19, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	32,877,590	875,727,015	8,691,222,264	6.69%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,337,545	21,479,615	6.25%
2	Cash Transfers	PR House	43,600,502	-	3,428,961	27,304,661	7.86%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,807,881	33,535,866	8.52%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	36,013,207	237,979,334	8.68%
15	Full Visibility	Office of the Governor	19,790,000	769,663	1,376,845	11,498,685	6.96%
16	Full Visibility	Office of Management and Budget	35,344,747	2,243,498	1,622,443	24,333,014	4.59%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(9,992)	1,159,840	15,637,331	5.46%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	64,210	250,672	5,778,979	3.06%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(74,027)	678,278	7,629,881	4.35%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	15,976,355	147,618,612	7.32%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	82,674,005	2,073,413,390	3.11%
28	Full Visibility	State Elections Commission	32,367,000	615,018	2,049,389	20,447,669	6.33%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	186,256	1,958,464	5.76%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(48,030)	827,007	6,481,899	5.20%
31	Full Visibility	General Services Administration	26,284,129	(320,100)	1,418,381	17,917,935	5.40%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	-	36,827	329,796	7.00%
37	Full Visibility	Civil Rights Commission	856,000	(19,655)	59,310	524,529	6.93%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(115,046)	12,889,769	99,780,044	7.97%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	874,529,429	(717,710)	75,220,811	535,458,069	8.60%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	(27,059)	506,158	3,516,656	8.35%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	(151,196)	8,857,049	47,762,343	10.17%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(6,719)	1,648,514	13,245,351	7.89%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(72,126)	22,697,563	166,196,464	8.20%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	(47,292)	4,106,665	46,468,901	6.06%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(2,498,791)	12,143,687	84,215,033	8.99%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	24,228	13,436,357	17,373,016	34.43%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	211,682	337,080	1,998,869	8.39%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(12,629)	212,532	1,969,217	7.08%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	14,372	3,569,214	25,381,940	7.98%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	95,990	620,697	8.96%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	4,255	1,036,481	9,245,611	7.12%
71	Full Visibility - External FS	Department of Health	550,903,376	-	34,944,488	381,982,433	6.34%
78	Full Visibility	Department of Housing	27,177,000	(31,001)	2,495,835	14,922,504	9.18%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	238,700,843	2,013,563,154	7.79%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	1,524,181	12,278,398	7.75%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(55,589)	2,410,342	22,384,844	6.44%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	9,455,313	59,975,157	9.17%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	10,667,714	100,789,127	7.08%
96	Full Visibility	Office of the Women's Advocate	5,341,000	883,994	384,487	2,222,218	7.20%
106	Full Visibility	Public Housing Administration	5,864,000	-	223,677	4,725,772	3.81%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	540,905	2,115,492	15.10%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	2,147,311	12,226,405	9.31%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(108,851)	212,450	3,137,720	4.77%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(164,663)	3,537,396	30,640,427	6.83%
123	Full Visibility	Family and Children Administration	245,761,352	(2,421,150)	23,053,248	141,766,348	9.38%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	2,593,664	1,069,044	8,592,433	5.94%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,666,976	2,492,990	16,071,098	8.53%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	471,444	6,959,248	69,419,077	6.60%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	23,499,795	31,426,586	237,306,708	7.09%

**Period 5 - November**  
**Data extracted on February 19, 2026**

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	32,877,590	875,727,015	8,691,222,264	6.69%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	25,238	243,657	2,160,486	7.22%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	2,521	56,079	1,022,352	4.44%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	23,628	169,670	2,883,128	4.44%
153	Full Visibility	Office for People with Disabilities	4,057,000	(22,282)	173,672	3,037,458	4.28%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	(22,359)	652,241	2,193,639	16.62%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	280,849	1,441,253	11.23%
162	Cash Transfers	Public Building Authority	5,047,000	-	794,903	3,034,509	15.75%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,408	361,953	7.88%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,719,393	341,080,652	7.97%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	19,943	163,098	7.55%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,507,812	486,872,019	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	3,483,294	14,440,547	13.70%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	731,016	5,129,865	8.53%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	313,863	2,552,184	7.56%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	858,754	6,108,333	8.46%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	63,302	-	2.07%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	281,833	2,161,352	7.85%
208	Cash Transfers	Contributions to the Municipalities	105,839,999	-	4,060,800	31,017,600	3.84%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	796,043	5,300,738	8.83%
220	Cash Transfers	Correctional Health	55,039,000	10,404	4,144,979	31,845,183	7.53%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	(62,128)	2,551,248	19,843,593	7.79%
222	Cash Transfers	Legislative Services	9,652,000	-	686,464	6,176,096	7.11%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	5,340,998	11,485,384	23.73%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	13,413	116,000	7.71%
226	Cash Transfers	La Comisión Especial Conjunta de Fondos Legislativos para Impacto Comunitario	21,343,000	(18,107)	114,081	1,826,175	0.53%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	124,926	160,205	1,176,588	7.61%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	655,673	5,006,008	7.88%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	79,873	681,279	7.25%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	(209,131)	3,320,062	18,909,729	11.42%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	584,659	2,590,050	13.50%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	98,249	684,824	8.56%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,034	1,748,239	7.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	6,753,726	4,259,643	72,359,825	4.12%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,522,857	11,808,943	7.79%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,251,734	17,188,691	7.88%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,063,281	43,796,283	8.28%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(34,746)	261,422	1,694,691	9.20%
281	Full Visibility	Office of the Election Comptroller	3,610,062	117,109	243,036	2,310,266	6.73%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,726,149	21,226,714	3.23%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	54,790	414,026	7.93%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	12,567,617	15,366,833	37.16%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	753,881	527,333	39.34%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	4,026,792	23,027,029	10.23%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,671,686	35,667,954	7.88%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	540	440,086	4,197,444	5.77%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	1,218,400	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(6,490)	134,899	1,461,158	6.15%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,236,369	50,511,138	5.73%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	250,118	1,910,478	7.83%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	33,568	223,418	4,124,441	3.89%

**Period 6 - December**  
**Data extracted on February 19, 2026**

<i>Joint Resolution - General Fund</i>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>
	<b>10,046,193,000</b>	<b>44,388,196</b>	<b>700,506,242</b>	<b>5,576,258,939</b>	<b>6.97%</b>
<b>111</b>	<b>BUDGET</b>	<b>ENC.</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Utilized</b>

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,188,340	19,085,525	6.58%
2	Cash Transfers	PR House	43,590,502	-	3,196,425	24,102,224	7.33%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,382,883	29,152,983	7.77%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	29,102,939	200,550,395	7.18%
15	Full Visibility	Office of the Governor	19,790,000	690,412	1,439,853	9,368,419	7.28%
16	Full Visibility	Office of Management and Budget	24,444,027	(92,432)	1,718,896	12,074,048	7.03%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	491,600	948,064	14,197,668	4.46%
21	Partial Visibility - Payroll	Emergency and Disaster Management Bureau	8,198,000	124,077	347,889	5,307,012	4.24%
23	Full Visibility	Puerto Rico Department of State	11,634,200	511,353	931,300	5,895,552	8.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	16,467,615	128,677,254	7.65%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	12,295,759	1,048,766,760	1.06%
28	Full Visibility	State Elections Commission	32,367,000	1,271,505	1,926,375	17,250,026	5.95%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	116,446	1,842,018	3.60%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(66,042)	714,823	5,830,867	4.51%
31	Full Visibility	General Services Administration	24,784,129	(92,670)	1,844,541	14,679,197	7.44%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	13,495	43,968	272,333	8.36%
37	Full Visibility	Civil Rights Commission	856,000	(11,708)	44,184	492,052	5.16%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	2,577,066	11,721,059	83,952,583	7.34%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	868,468,429	12,345,543	53,398,021	464,562,964	6.15%
41	Partial Visibility - Payroll	Special Investigations Bureau	6,061,000	(38,082)	376,455	3,178,283	6.21%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	843,479	7,154,710	39,764,154	8.21%
43	Full Visibility	Puerto Rico National Guard	20,894,000	501,295	1,037,267	11,706,788	4.96%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	(87,350)	24,291,832	135,791,982	8.97%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	1,753,159	4,034,712	30,681,030	6.99%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	(1,449,616)	10,949,978	55,249,671	9.47%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	404,677	1,987,889	13,828,565	7.63%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(14,208)	295,699	1,657,378	7.78%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	14,802	213,641	1,740,774	7.12%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	535,915	4,214,984	20,631,041	9.42%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	15,168	66,807	538,722	6.24%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	378,801	1,008,750	7,669,815	7.03%
71	Full Visibility - External FS	Department of Health	404,671,376	-	31,651,092	229,863,677	7.82%
78	Full Visibility	Department of Housing	27,177,000	687,325	2,169,268	12,065,911	7.98%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	264,029,832	1,749,533,323	8.62%
82	Full Visibility	Institute of Puerto Rican Culture	16,100,606	-	1,202,512	8,919,524	7.47%
87	Full Visibility	Department of Recreation and Sports	36,384,518	2,493,106	2,400,015	16,909,728	6.60%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	11,685,161	48,289,996	11.33%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	11,914,399	78,580,726	8.81%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(152,476)	377,039	1,997,656	7.06%
106	Full Visibility	Public Housing Administration	3,309,000	-	366,074	1,804,699	11.06%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	282,284	1,833,208	7.88%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,219,971	8,451,807	10.32%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(112,257)	214,310	3,035,667	4.81%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	5,100,865	3,152,503	20,880,409	6.34%
123	Full Visibility	Family and Children Administration	237,181,352	(2,233,364)	8,961,581	129,191,866	3.78%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	(44,401)	917,972	6,305,491	6.90%

**Period 6 - December**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	44,388,196	700,506,242	5,576,258,939	6.97%
Joint Resolution - General Fund			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
111							
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	271,228	1,238,281	14,561,590	4.24%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	46,341	7,381,134	61,991,603	7.00%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	2,684,242	33,102,905	201,519,410	7.67%
139	Full Visibility	Parole Board	3,376,000	(17,919)	238,603	1,939,802	7.07%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	(1,421)	47,333	949,440	3.83%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	152,792	184,545	2,545,791	4.83%
153	Full Visibility	Office for People with Disabilities	4,057,000	21,461	158,200	2,857,796	3.90%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	282,578	105,743	1,586,978	3.13%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	167,539	1,273,715	6.93%
162	Cash Transfers	Public Building Authority	5,047,000	-	384,834	2,649,675	7.63%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	45,903	316,050	7.63%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	19,551	143,547	7.41%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,461,081	417,410,937	8.32%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,751,337	12,648,710	7.32%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	657,791	4,472,074	7.67%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	299,760	2,252,424	7.22%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	756,458	5,351,876	7.45%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	273,290	1,888,061	7.62%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	-	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	646,483	4,220,754	7.79%
220	Cash Transfers	Correctional Health	55,039,000	(10,404)	4,011,156	27,844,430	7.29%
221	Partial Visibility - Payroll	Medical Emergency Corps Bureau	32,751,490	(7,514)	2,218,875	17,632,233	6.77%
222	Cash Transfers	Legislative Services	1,627,000	-	52,765	1,298,300	3.24%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,353,209	9,932,175	7.31%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	11,238	-	6.46%
226	Cash Transfers	Special comision Legislativa Funds	1,343,000	(10,538)	96,720	-	7.20%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(18,814)	142,538	-	6.77%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	634,858	-	7.63%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	107,170	-	9.73%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	(195,730)	766,075	-	5.45%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	335,216	-	7.74%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	86,849	-	7.57%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	225,739	-	7.78%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	14,773,189	8,896,710	-	9.54%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,455,390	-	7.44%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,180,414	-	7.63%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	3,162,706	-	8.59%
279	Full Visibility	Public Service Appeals Commission	2,841,369	475	184,369	-	6.49%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,588)	213,913	-	5.93%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,421,598	-	2.87%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	56,264	-	8.14%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	-	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	-	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	2,930,772	-	7.64%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,523,379	-	7.63%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(1,535)	520,194	-	6.82%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	20,937	138,731	-	6.33%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,098,063	-	7.27%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	234,153	-	7.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	53,380	214,507	-	3.73%

**Period 6 - December**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	2,040,760	187,502,698	1,954,153,871	6.15%
141			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	205,750	0.00%
2	Cash Transfers	PR House	10,000	-	763	5,250	7.63%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	8,326,000	0.00%
16	Full Visibility	Office of Management and Budget	10,900,720	4,538,749	6,800	6,086,953	0.06%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	940	(50,758)	341,494	-1.28%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	373,831	2,099,913	13.17%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	76,128,358	936,222,513	5.06%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	2,250	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,486,868	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	1,439,635	89,702	72.78%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	6,061,000	(144,194)	164,275	5,131,460	2.71%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	38,935	46,777	1,066,173	0.36%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	(100,000)	100,000	60,000	45.45%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	(4,255)	4,255	188,245	2.13%
71	Full Visibility - External FS	Department of Health	146,232,000	-	41,699,319	78,768,346	28.52%
82	Full Visibility	Institute of Puerto Rican Culture	3,577,000	-	278,437	1,877,925	7.78%
87	Full Visibility	Department of Recreation and Sports	1,031,000	11,640	58,660	511,696	5.69%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	491,367	9,802,636	3.18%
106	Full Visibility	Public Housing Administration	2,555,000	-	570,488	1,984,512	22.33%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	1,554,627	-	100.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	7,457	45,240	1,453,953	2.24%
123	Full Visibility	Family and Children Administration	8,580,000	63,237	5,449,511	333,517	63.51%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	(272,196)	307,931	1,377,635	6.55%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	(1,990,975)	1,990,975	150	16.67%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	(697)	10,697	208,340	1.94%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	-	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	46,609,202	294,471,450	8.31%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	40,500	0.00%
208	Cash Transfers	Contributions to the Municipalities	96,839,999	-	3,801,600	27,216,000	3.93%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	54,976	378,525	7.63%
222	Cash Transfers	Legislative Services	8,025,000	-	611,906	4,213,125	7.63%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	200,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(107,881)	107,881	10,415,642	0.72%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	3,645,945	19,105,800	10.02%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	2,000,000	3,071,000	39.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	-	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	-	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	-	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	14,867,000	0.00%

**Period 6 - December**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	46,428,956	888,008,940	7,530,412,811	6.78%
GF			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,188,340	19,291,275	5.86%
2	Cash Transfers	PR House	43,600,502	-	3,197,187	24,107,474	7.33%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,382,883	29,152,983	7.77%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	29,102,939	208,876,395	7.01%
15	Full Visibility	Office of the Governor	19,790,000	690,412	1,439,853	9,368,419	7.28%
16	Full Visibility	Office of Management and Budget	35,344,747	4,446,317	1,725,696	18,161,001	4.88%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	491,600	948,064	14,197,668	4.46%
21	Partial Visibility - Payroll	Emergency and Disaster Management Bureau	8,198,000	124,077	347,889	5,307,012	4.24%
23	Full Visibility	Puerto Rico Department of State	15,606,600	512,293	880,542	6,237,046	5.64%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	16,841,446	130,777,167	7.72%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	88,424,117	1,984,989,273	3.32%
28	Full Visibility	State Elections Commission	32,367,000	1,271,505	1,926,375	17,249,789	5.95%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	116,446	1,842,018	3.60%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(66,042)	714,823	5,833,117	4.50%
31	Full Visibility	General Services Administration	26,284,129	(92,670)	1,844,541	16,166,064	7.02%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	13,495	43,968	272,333	8.36%
37	Full Visibility	Civil Rights Commission	856,000	(11,708)	44,184	492,052	5.16%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	2,577,066	13,160,694	84,042,285	8.14%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	874,529,429	12,201,349	53,562,296	469,694,424	6.12%
41	Partial Visibility - Payroll	Special Investigations Bureau	6,061,000	(38,082)	376,455	3,178,283	6.21%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	843,479	7,154,710	39,764,154	8.21%
43	Full Visibility	Puerto Rico National Guard	20,894,000	501,295	1,037,267	11,706,788	4.96%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	(87,350)	24,291,832	141,991,982	8.77%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	1,753,159	4,034,712	40,681,030	5.96%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	(1,449,616)	10,949,978	74,714,671	8.11%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	443,612	2,034,666	14,894,738	5.21%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(114,208)	395,699	1,717,378	9.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	14,802	213,641	1,740,774	7.12%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	535,915	4,214,984	20,631,041	9.42%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	15,168	66,807	538,722	6.24%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	374,546	1,013,005	7,858,060	6.96%
71	Full Visibility - External FS	Department of Health	550,903,376	-	73,350,410	308,632,023	13.31%
78	Full Visibility	Department of Housing	27,177,000	687,325	2,169,268	12,065,911	7.98%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	264,029,832	1,749,533,323	8.62%
82	Full Visibility	Institute of Puerto Rican Culture	19,677,606	-	1,480,948	10,797,449	7.53%
87	Full Visibility	Department of Recreation and Sports	37,415,518	2,504,745	2,458,675	17,421,424	6.57%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	11,685,161	48,289,996	11.33%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	12,405,765	88,383,362	8.23%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(152,476)	377,039	1,997,656	7.06%
106	Full Visibility	Public Housing Administration	5,864,000	-	936,562	3,789,211	15.97%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	282,284	1,833,208	7.88%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	3,774,598	8,451,807	16.37%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(112,257)	214,310	3,035,667	4.81%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	5,108,322	3,197,743	22,334,362	6.18%
123	Full Visibility	Family and Children Administration	245,761,352	(2,170,127)	14,411,092	129,525,383	5.86%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	(316,596)	1,225,903	7,683,127	6.81%

**Period 6 - December**  
**Data extracted on February 19, 2026**

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	46,428,956	888,008,940	7,530,412,811	6.78%
GF			BUDGET	ENC.	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	271,228	1,238,281	14,561,590	4.24%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	46,341	7,381,134	61,991,603	7.00%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	693,267	35,093,880	201,519,560	7.91%
139	Full Visibility	Parole Board	3,376,000	(17,919)	238,603	1,939,802	7.07%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	(1,421)	47,333	976,440	3.74%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	152,792	184,545	2,545,791	4.83%
153	Full Visibility	Office for People with Disabilities	4,057,000	21,461	158,200	2,857,796	3.90%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	281,881	116,441	1,795,318	2.97%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	167,539	1,273,715	6.70%
162	Cash Transfers	Public Building Authority	5,047,000	-	384,834	2,649,675	7.63%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	45,903	316,050	7.63%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	46,609,202	294,471,450	8.31%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	19,551	143,547	7.41%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,461,081	417,410,937	8.32%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,751,337	12,689,210	6.89%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	657,791	4,472,074	7.67%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	299,760	2,252,424	7.22%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	756,458	5,351,876	7.45%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	273,290	1,888,061	7.62%
208	Cash Transfers	Contributions to the Municipalities	105,839,999	-	3,801,600	27,216,000	3.59%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	701,459	4,599,279	7.78%
220	Cash Transfers	Correctional Health	55,039,000	(10,404)	4,011,156	27,844,430	7.29%
221	Partial Visibility - Payroll	Medical Emergency Corps Bureau	32,751,490	(7,514)	2,218,875	17,632,233	6.77%
222	Cash Transfers	Legislative Services	9,652,000	-	664,671	5,511,425	6.89%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,353,209	10,132,175	6.01%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	11,238	-	6.46%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	(10,538)	96,720	1,000,000	0.45%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	(18,814)	142,538	-	6.77%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	634,858	-	7.63%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	107,170	-	9.73%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	(303,611)	873,956	10,415,642	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	335,216	-	7.74%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	86,849	-	7.57%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	225,739	-	7.78%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	14,773,189	8,896,710	10,063,690	8.60%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,455,390	-	7.44%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,180,414	-	7.63%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	6,808,652	19,105,800	9.30%
279	Full Visibility	Public Service Appeals Commission	2,841,369	475	184,369	-	6.49%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(13,588)	213,913	-	5.93%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,421,598	-	2.87%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	56,264	-	8.14%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	3,470,833	3,071,000	10.26%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	-	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	2,930,772	-	7.45%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,523,379	-	7.63%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	(1,535)	520,194	-	6.82%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	20,937	138,731	-	6.33%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,098,063	14,867,000	5.54%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	234,153	-	7.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	53,380	214,507	-	3.73%

**Period 7 - January**  
**Data extracted on February 19, 2026**

<i>Joint Resolution - General Fund</i>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>
	<b>10,046,193,000</b>	<b>(49,342,317)</b>	<b>685,461,703</b>	<b>4,991,814,814</b>	<b>6.82%</b>
<b>111</b>	<b>BUDGET</b>	<b>ENC.</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Expensed</b>

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,362,413	16,723,113	7.10%
2	Cash Transfers	PR House	43,590,502	-	3,160,546	20,941,678	7.25%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,472,932	24,680,051	7.93%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	33,718,157	166,832,238	8.32%
15	Full Visibility	Office of the Governor	19,790,000	(753,025)	2,263,922	7,857,523	11.44%
16	Full Visibility	Office of Management and Budget	24,444,027	(345,692)	1,729,509	10,690,231	7.08%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(521,173)	1,533,662	55,969,782	7.22%
21	Full Visibility	Emergency and Disaster Management Bureau	8,198,000	(22,441)	594,434	13,625,675	7.25%
23	Full Visibility	Puerto Rico Department of State	11,634,200	(406,063)	1,027,295	5,274,320	8.83%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	11,895,644	116,781,611	5.53%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	8,213,262	1,040,553,498	0.71%
28	Full Visibility	State Elections Commission	32,367,000	(1,005,808)	3,469,121	14,786,713	10.72%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	276,864	1,565,154	8.56%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	(310,253)	1,429,202	4,711,918	9.01%
31	Full Visibility	General Services Administration	24,784,129	1,860,355	1,177,972	11,640,870	4.75%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,553	43,579	227,200	8.29%
37	Full Visibility	Civil Rights Commission	856,000	-	32,372	459,680	3.78%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	(76,072)	14,002,225	70,026,430	8.77%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	868,468,429	(4,269,514)	66,889,172	401,943,306	7.70%
41	Partial Visibility - Payroll	Special Investigation Bureau	6,061,000	192,035	456,249	2,530,000	7.53%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	(561,558)	8,279,385	32,046,327	9.50%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(497,525)	4,601,514	7,602,800	22.02%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	35,385	29,425,740	106,330,857	10.87%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	(1,574,712)	5,375,590	26,880,151	9.31%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	1,297,766	11,742,254	42,209,651	10.16%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	(361,035)	2,181,101	12,008,499	8.37%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	(68,622)	321,314	1,404,686	8.46%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	55,090	221,410	1,464,275	7.38%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(545,408)	5,216,805	15,959,644	11.66%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(15,222)	97,815	456,129	9.13%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	(374,024)	1,299,207	6,744,632	9.05%
71	Full Visibility - External FS	Department of Health	404,671,376	-	31,149,261	198,714,416	7.70%
78	Full Visibility	Department of Housing	27,177,000	(687,325)	2,733,389	10,019,847	10.06%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	173,791,363	1,575,741,959	5.67%
82	Full Visibility	Institute of Puerto Rican Culture	16,100,606	-	1,168,344	7,751,181	7.26%
87	Full Visibility	Department of Recreation and Sports	36,384,518	(660,624)	3,217,976	14,352,376	8.84%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,400,891	39,889,105	8.15%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	11,463,880	67,116,846	8.48%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(168,537)	469,834	1,696,358	8.80%
106	Full Visibility	Public Housing Administration	3,309,000	-	229,765	1,574,934	6.94%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	286,843	1,546,365	8.01%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	2,140,414	6,311,393	9.95%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(2,508)	292,873	2,745,301	6.57%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	(5,380,255)	8,178,921	18,081,743	16.44%
123	Full Visibility	Family and Children Administration	237,181,352	(3,397,652)	27,651,102	104,938,416	11.66%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	67,138	985,889	5,252,464	7.41%

**Period 7 - January**

Data extracted on February 19, 2026

Joint Resolution - General Fund	<b>111</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>
		<b>10,046,193,000</b>	<b>(49,342,317)</b>	<b>685,461,703</b>	<b>4,991,814,814</b>	<b>6.82%</b>
		<b>BUDGET</b>	<b>ENC.</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Expensed</b>

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(282,550)	3,756,552	11,087,587	12.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	1,866,040	8,772,001	51,353,561	8.32%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	(7,364,783)	37,970,666	170,913,527	8.80%
139	Full Visibility	Parole Board	3,376,000	2,447	221,835	1,715,520	6.57%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	-	38,009	911,432	3.07%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(16,005)	177,645	2,384,151	4.65%
153	Full Visibility	Office for People with Disabilities	4,057,000	47,281	209,516	2,601,000	5.16%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	(240,177)	621,826	1,205,329	18.43%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	188,447	1,085,268	7.79%
162	Cash Transfers	Public Building Authority	5,047,000	-	399,554	2,250,121	7.92%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,658	268,392	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,042	123,504	7.59%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,516,003	347,894,934	8.33%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	1,847,039	10,801,671	7.72%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	677,400	3,794,673	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	328,600	1,923,824	7.91%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	785,456	4,566,420	7.74%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	283,290	1,604,772	7.90%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	-	-	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	664,108	3,556,646	8.01%
220	Cash Transfers	Correctional Health	55,039,000	-	5,807,161	22,037,269	10.55%
221	Partial Visibility - Payroll	Medical Emergency Corp Bureau	32,751,490	(70,199)	2,224,211	15,478,221	6.79%
222	Cash Transfers	Legislative Services	1,627,000	-	54,783	1,243,517	3.37%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	1,404,971	8,527,204	7.59%
224	Cash Transfers	Comision Conjunta sobre informes especales del contralor	174,000	-	13,775	(13,775)	7.92%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	(25,465)	105,625	(80,160)	7.86%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	22,237	142,733	(164,970)	6.78%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	659,142	(659,142)	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	83,634	(83,634)	7.60%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	11,450	684,467	(695,917)	4.87%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	345,739	(345,739)	7.99%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	127,121	(127,121)	11.08%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,583	(229,583)	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(24,721,111)	23,871,368	849,743	25.61%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,536,192	(1,536,192)	7.86%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,263,620	(2,263,620)	7.92%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	979,781	(979,781)	2.66%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(9,293)	236,153	(226,860)	8.31%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(9,064)	447,377	(438,313)	12.39%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,381,213	(2,381,213)	2.82%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	55,336	(55,336)	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	1,470,833	(1,470,833)	5.12%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	75,333	(75,333)	8.30%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	3,041,929	(3,041,929)	7.93%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	(4,696,404)	7.92%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	9,744	758,083	(767,827)	9.95%
303	Cash Transfers	Convention Center of District Authority	108,800	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(28,071)	152,371	(124,300)	6.95%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,080,932	(4,080,932)	7.24%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	(252,779)	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(39,074)	420,910	(381,836)	7.32%

**Period 7 - January**

Data extracted on February 19, 2026

<i>Special Appropriations - General Fund</i>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>	<b>FY26</b>
	<b>3,049,122,000</b>	<b>8,649,671</b>	<b>139,392,950</b>	<b>2,275,899,346</b>	<b>4.57%</b>
<b>141</b>	<b>BUDGET</b>	<b>ENC.</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Expensed</b>

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	-	205,750	0.00%
2	Cash Transfers	PR House	10,000	-	792	4,458	7.92%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	1,000,000	7,326,000	10.28%
16	Full Visibility	Office of Management and Budget	10,900,720	14,290	-	6,072,663	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	(106,079)	105,799	341,774	2.66%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,099,913	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	67,732,227	868,490,286	4.50%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	2,250	0.00%
31	Full Visibility	General Services Administration	1,500,000	61,158	-	1,425,710	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	22,339	67,363	1.13%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	6,061,000	(162,857)	165,114	5,129,204	2.72%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	5,000,000	1,200,000	80.65%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	9,500,000	-	500,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	(1,640)	23,217	1,044,596	0.18%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	-	60,000	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	106,627	-	81,618	0.00%
71	Full Visibility - External FS	Department of Health	146,232,000	-	9,693,830	69,074,516	6.63%
82	Full Visibility	Institute of Puerto Rican Culture	3,577,000	-	283,179	1,594,746	7.92%
87	Full Visibility	Department of Recreation and Sports	1,031,000	(6,131)	24,223	493,604	2.35%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	3,550,404	6,252,232	23.00%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	1,984,512	0.00%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	-	-	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	492,588	114,434	846,931	5.66%
123	Full Visibility	Family and Children Administration	8,580,000	(63,237)	141,682	255,072	1.65%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	(397,378)	547,525	1,227,489	11.64%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	(497,744)	497,744	150	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	-	-	208,340	0.00%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	-	-	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	250,067,025	7.92%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	-	40,500	0.00%
208	Cash Transfers	Contributions to the Municipalities	96,839,999	-	4,104,000	23,112,000	4.24%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	57,079	321,446	7.92%
222	Cash Transfers	Legislative Services	8,025,000	-	635,313	3,577,813	7.92%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	200,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	20,000,000	-	-	1,000,000	0.00%
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	(235,825)	1,235,525	9,415,942	8.24%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	(54,100)	54,100	10,063,690	0.53%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	-	19,105,800	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	3,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	-	-	0.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	-	-	0.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	-	-	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	-	14,867,000	0.00%

**Period 7 - January**  
**Data extracted on February 19, 2026**

<i>General Fund Appropriations</i>	<b>FY26</b> <b>13,095,315,000</b>	<b>FY26</b> <b>(40,692,646)</b>	<b>FY26</b> <b>824,854,653</b>	<b>FY26</b> <b>7,267,714,160</b>	<b>FY26</b> <b>6.30%</b>
<b>GF</b>	<b>BUDGET</b>	<b>ENC.</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Expended</b>

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	2,362,413	16,928,863	6.32%
2	Cash Transfers	PR House	43,600,502	-	3,161,337	20,946,137	7.25%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	4,472,932	24,680,051	7.93%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	34,718,157	174,158,238	8.37%
15	Full Visibility	Office of the Governor	19,790,000	(753,025)	2,263,922	7,857,523	11.44%
16	Full Visibility	Office of Management and Budget	35,344,747	(331,402)	1,729,509	16,762,894	4.89%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	(521,173)	1,533,662	525,757,878	7.22%
21	Full Visibility	Emergency and Disaster Management Bureau	8,198,000	(22,441)	594,434	13,625,675	7.25%
23	Full Visibility	Puerto Rico Department of State	15,606,600	(512,142)	1,133,095	5,616,094	7.26%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	11,895,644	118,881,523	5.45%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	75,945,489	1,909,043,784	2.85%
28	Full Visibility	State Elections Commission	32,367,000	(1,005,808)	3,469,121	14,786,476	10.72%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	276,864	1,565,154	8.56%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	(310,253)	1,429,202	4,714,168	8.99%
31	Full Visibility	General Services Administration	26,284,129	1,921,512	1,177,972	13,066,580	4.48%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,553	43,579	227,200	8.29%
37	Full Visibility	Civil Rights Commission	856,000	-	32,372	459,680	3.78%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	(76,072)	14,024,565	70,093,792	8.67%
40	Partial Visibility - Payroll	Puerto Rico Police Bureau	874,529,429	(4,432,372)	67,054,286	407,072,510	7.67%
41	Partial Visibility - Payroll	Special Investigation Bureau	6,061,000	192,035	456,249	2,530,000	7.53%
42	Partial Visibility - Payroll	Puerto Rico Fire Department Bureau	87,129,000	(561,558)	8,279,385	32,046,327	9.50%
43	Full Visibility	Puerto Rico National Guard	20,894,000	(497,525)	4,601,514	7,602,800	22.02%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	35,385	34,425,740	107,530,857	12.43%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	7,925,288	5,375,590	27,380,151	7.94%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	1,297,766	11,742,254	61,674,651	8.69%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	(362,675)	2,204,318	13,053,095	5.65%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	(68,622)	321,314	1,464,686	7.99%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	55,090	221,410	1,464,275	7.38%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	(545,408)	5,216,805	15,959,644	11.66%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	(15,222)	97,815	456,129	9.13%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	(267,397)	1,299,207	6,826,250	8.93%
71	Full Visibility - External FS	Department of Health	550,903,376	-	40,843,091	267,788,932	7.41%
78	Full Visibility	Department of Housing	27,177,000	(687,325)	2,733,389	10,019,847	10.06%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	173,791,363	1,575,741,959	5.67%
82	Full Visibility	Institute of Puerto Rican Culture	19,677,606	-	1,451,523	9,345,927	7.38%
87	Full Visibility	Department of Recreation and Sports	37,415,518	(666,755)	3,242,198	14,845,980	8.67%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	8,400,891	39,889,105	8.15%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	15,014,283	73,369,079	9.97%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(168,537)	469,834	1,696,358	8.80%
106	Full Visibility	Public Housing Administration	5,864,000	-	229,765	3,559,446	3.92%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	286,843	1,546,365	8.01%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	2,140,414	6,311,393	9.28%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	(2,508)	292,873	2,745,301	6.57%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	(4,887,667)	8,293,355	18,928,674	16.02%
123	Full Visibility	Family and Children Administration	245,761,352	(3,460,889)	27,792,784	105,193,488	11.31%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	(330,240)	1,533,414	6,479,953	8.52%

**Period 7 - January**

Data extracted on February 19, 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	(40,692,646)	824,854,653	7,267,714,160	6.30%
			BUDGET	ENC.	EXPENSES	BALANCE	% Expensed
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	(282,550)	3,756,552	11,087,587	12.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	1,866,040	8,772,001	51,353,561	8.32%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	(7,862,527)	38,468,410	170,913,677	8.67%
139	Full Visibility	Parole Board	3,376,000	2,447	221,835	1,715,520	6.57%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	-	38,009	938,432	3.01%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	(16,005)	177,645	2,384,151	4.65%
153	Full Visibility	Office for People with Disabilities	4,057,000	47,281	209,516	2,601,000	5.16%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	(240,177)	621,826	1,413,669	15.85%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	188,447	1,085,268	7.54%
162	Cash Transfers	Public Building Authority	5,047,000	-	399,554	2,250,121	7.92%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	47,658	268,392	7.92%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	250,067,025	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	20,042	123,504	7.59%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,516,003	347,894,934	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	1,847,039	10,842,171	7.26%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	677,400	3,794,673	7.90%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	328,600	1,923,824	7.91%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	785,456	4,566,420	7.74%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	-	-	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	283,290	1,604,772	7.90%
208	Cash Transfers	Contributions to the Municipalities	105,839,999	-	4,104,000	23,112,000	3.88%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	721,187	3,878,092	8.00%
220	Cash Transfers	Correctional Health	55,039,000	-	5,807,161	22,037,269	10.55%
221	Partial Visibility - Payroll	Medical Emergency Corp Bureau	32,751,490	(70,199)	2,224,211	15,478,221	6.79%
222	Cash Transfers	Legislative Services	9,652,000	-	690,096	4,821,329	7.15%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	1,404,971	8,727,204	6.24%
224	Cash Transfers	Comision Conjunta sobre informes especiales del contralor	174,000	-	13,775	(13,775)	7.92%
226	Cash Transfers	Special comision Legislative Funds	21,343,000	(25,465)	105,625	919,840	0.49%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	22,237	142,733	(164,970)	6.78%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	659,142	(659,142)	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	83,634	(83,634)	7.60%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	(224,375)	1,919,992	8,720,025	6.61%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	345,739	(345,739)	7.99%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	127,121	(127,121)	11.08%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	229,583	(229,583)	7.92%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(24,775,211)	23,925,468	10,913,433	23.13%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,536,192	(1,536,192)	7.86%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	2,263,620	(2,263,620)	7.92%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	979,781	18,126,019	1.34%
279	Full Visibility	Public Service Appeals Commission	2,841,369	(9,293)	236,153	(226,860)	8.31%
281	Full Visibility	Office of the Election Comptroller	3,610,062	(9,064)	447,377	(438,313)	12.39%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	2,381,213	(2,381,213)	2.82%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	55,336	(55,336)	8.01%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	1,470,833	1,600,167	4.35%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	75,333	(75,333)	3.93%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	3,041,929	(3,041,929)	7.73%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	(4,696,404)	7.92%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	9,744	758,083	(767,827)	9.95%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	-	-	0.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	(28,071)	152,371	(124,300)	6.95%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	-	4,080,932	10,786,068	5.52%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	(252,779)	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	(39,074)	420,910	(381,836)	7.32%

**Fiscal Year to Date**

Figures from period 1 through 7: July through January 2026

			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	96,597,357	4,783,196,044	5,166,399,599	47.61%
Joint Resolution - General Fund			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
111							
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	16,536,888	16,723,113	49.72%
2	Cash Transfers	PR House	43,590,502	-	22,648,824	20,941,678	51.96%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	31,727,531	24,680,051	56.25%
10	Partial Visibility - Payroll	The General Court of Justice	405,231,190	-	238,398,952	166,832,238	58.83%
15	Full Visibility	Office of the Governor	19,790,000	1,947,971	9,984,507	7,857,523	50.45%
16	Full Visibility	Office of Management and Budget	24,444,027	2,801,245	10,952,551	10,690,231	44.81%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	56,982,272	-	-	56,982,272	0.00%
18	Full Visibility	PR Planning Board	21,243,000	55,710	8,002,112	13,185,178	37.67%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	661,850	2,801,131	4,735,020	34.17%
23	Full Visibility	Puerto Rico Department of State	11,634,200	1,140,841	5,219,039	5,274,320	44.86%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,279,000	-	98,497,389	116,781,611	45.75%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,156,862,108	-	116,308,610	1,040,553,498	10.05%
28	Full Visibility	State Elections Commission	32,367,000	1,622,462	15,957,825	14,786,713	49.30%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	1,667,826	1,565,154	51.59%
30	Full Visibility	Human Resources Management & Transformation	15,867,148	122,631	11,032,599	4,711,918	69.53%
31	Full Visibility	General Services Administration	24,784,129	4,249,608	8,893,651	11,640,870	35.88%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	21,653	277,147	227,200	52.69%
37	Full Visibility	Civil Rights Commission	856,000	64,632	331,689	459,680	38.75%
38	Full Visibility	Puerto Rico Department of Justice	159,735,000	4,713,454	84,995,117	70,026,430	53.21%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	868,468,429	18,070,691	448,454,431	401,943,306	51.64%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	260,945	3,270,056	2,530,000	53.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	950,426	54,132,247	32,046,327	62.13%
43	Full Visibility	Puerto Rico National Guard	20,894,000	109,625	13,181,575	7,602,800	63.09%
45	Partial Visibility - Operations	Department of Public Safety	270,697,741	204,539	164,162,345	106,330,857	60.64%
49	Full Visibility	Department of Transportation and Public Works	57,743,242	298,867	30,564,223	26,880,151	52.93%
50	Full Visibility	Department of Natural and Environmental Resources	115,582,459	4,792,075	68,580,734	42,209,651	59.33%
55	Full Visibility	Puerto Rico Department of Agriculture	26,066,941	396,944	13,661,498	12,008,499	52.41%
60	Full Visibility	Office of the Citizen's Ombudsman	3,799,448	245,852	2,148,911	1,404,686	56.56%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	93,680	1,444,045	1,464,275	48.10%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	57,673	28,735,083	15,959,644	64.21%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,839	613,032	456,129	57.24%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,348,501	5,381	7,598,488	6,744,632	52.96%
71	Full Visibility - External FS	Department of Health	404,671,376	-	205,956,960	198,714,416	50.89%
78	Full Visibility	Department of Housing	27,177,000	-	17,157,153	10,019,847	63.13%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	1,488,120,659	1,575,741,959	48.57%
82	Cash Transfers	Institute of Puerto Rican Culture	16,100,606	-	8,349,425	7,751,181	51.86%
87	Full Visibility	Department of Recreation and Sports	36,384,518	2,118,351	19,913,792	14,352,376	54.73%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	63,242,318	39,889,105	61.32%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,230,000	-	68,113,154	67,116,846	50.37%
96	Full Visibility	Office of the Women's Advocate	5,341,000	1,160,683	2,483,959	1,696,358	46.51%
106	Full Visibility	Public Housing Administration	3,309,000	-	1,734,066	1,574,934	52.40%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	2,036,805	1,546,365	56.84%
119	Cash Transfers	Department of Economic Development & Commerce	21,509,000	-	15,197,607	6,311,393	70.66%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	186,717	1,522,982	2,745,301	34.19%
122	Full Visibility	Secretariat of the Department of the Family	49,752,122	11,547	31,658,832	18,081,743	63.63%
123	Full Visibility	Family and Children Administration	237,181,352	2,258,016	129,984,920	104,938,416	54.80%
124	Full Visibility	Child Support Administration (ASUME)	13,297,310	1,201,368	6,843,478	5,252,464	51.47%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,680,786	16,459,219	11,087,587	56.31%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	4,339,274	49,795,165	51,353,561	47.20%
137	Full Visibility	Department of Correction and Rehabilitation	431,536,577	31,508,486	229,114,564	170,913,527	53.09%

**Fiscal Year to Date**

Figures from period 1 through 7: July through January 2026

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			<b>10,046,193,000</b>	<b>96,597,357</b>	<b>4,783,196,044</b>	<b>5,166,399,599</b>	<b>47.61%</b>
<b>111</b>			<b>BUDGET</b>	<b>ENCUMBRANCES</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Utilized</b>
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	39,592	1,620,887	1,715,520	48.01%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	18,060	307,508	911,432	24.86%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	203,705	1,235,796	2,384,151	32.32%
153	Full Visibility	Office for People with Disabilities	4,057,000	239,752	1,216,248	2,601,000	29.98%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,373,527	58,264	2,109,934	1,205,329	62.54%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,419,225	-	1,333,957	1,085,268	55.14%
162	Cash Transfers	Public Building Authority	5,047,000	-	2,796,879	2,250,121	55.42%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	333,608	268,392	55.42%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	140,496	123,504	53.22%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	486,619,066	347,894,934	58.31%
189	Cash Transfers	Forensic Science Bureau	23,914,148	-	13,112,477	10,801,671	54.83%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	4,778,494	3,794,673	55.74%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	2,228,176	1,923,824	53.67%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	5,580,734	4,566,420	55.00%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,063,302	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,983,228	1,604,772	55.27%
208	Cash Transfers	Contributions to the Municipalities	9,000,000	-	9,000,000	-	100.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,293,880	-	4,737,234	3,556,646	57.12%
220	Cash Transfers	Correctional Health	55,039,000	-	33,001,731	22,037,269	59.96%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	162,879	17,110,391	15,478,221	52.24%
222	Cash Transfers	Legislative Services	1,627,000	-	383,483	1,243,517	23.57%
223	Cash Transfers	Capitol Building Legislature	18,505,422	-	9,978,218	8,527,204	53.92%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	96,425	77,575	55.42%
226	Cash Transfers	Special comision Legislative Funds	1,343,000	99,564	679,576	563,860	50.60%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	198,557	1,017,868	887,893	48.37%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	4,613,992	3,712,008	55.42%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	610,525	490,475	55.45%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	2,231,113	4,601,061	7,227,825	32.72%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	2,420,174	1,909,095	55.90%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	676,699	470,854	58.97%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	1,607,083	1,292,917	55.42%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	5,530,372	48,216,648	39,475,980	51.72%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	10,738,639	8,817,361	54.91%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	15,845,343	12,744,657	55.42%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,839,078	-	19,937,028	16,902,050	54.12%
279	Full Visibility	Public Service Appeals Commission	2,841,369	22,013	1,536,368	1,282,988	54.07%
281	Full Visibility	Office of the Election Comptroller	3,610,062	162,735	1,775,701	1,671,627	49.19%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	67,890,639	16,423,902	80.52%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	388,573	302,427	56.23%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	28,746,784	-	21,392,617	7,354,167	74.42%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	907,296	-	530,629	376,667	58.48%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,342,000	-	21,287,672	17,054,328	55.52%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	32,874,829	26,448,171	55.42%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	28,692	4,682,350	2,910,958	61.43%
303	Cash Transfers	Convention Center of District Authority	108,800	-	108,800	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	5,038	1,009,773	1,177,190	46.07%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	5,000	28,878,857	27,465,143	51.25%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,769,454	1,423,546	55.42%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	236,203	2,036,079	3,474,719	35.43%

**Fiscal Year to Date**

Figures from period 1 through 7: July through January 2026

			FY26	FY26	FY26	FY26	FY26
<i>Special Appropriations - General Fund</i>			<b>3,049,122,000</b>	<b>25,891,540</b>	<b>1,217,119,210</b>	<b>1,806,111,250</b>	<b>39.92%</b>
<b>141</b>			<b>BUDGET</b>	<b>ENCUMBRANCES</b>	<b>EXPENSES</b>	<b>BALANCE</b>	<b>% Utilized</b>
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	4,115,000	-	3,909,250	205,750	95.00%
2	Cash Transfers	PR House	10,000	-	5,542	4,458	55.42%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	2,400,000	7,326,000	24.68%
16	Full Visibility	Office of Management and Budget	10,900,720	4,815,049	13,008	6,072,663	0.12%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	469,788,096	-	-	469,788,096	0.00%
23	Full Visibility	Puerto Rico Department of State	3,972,400	1,764,373	1,866,253	341,774	46.98%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	738,088	2,099,913	26.01%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,505,521,019	-	637,030,734	868,490,286	42.31%
28	Full Visibility	State Elections Commission	-	-	237	(237)	
30	Full Visibility	Human Resources Management & Transformation	35,000	-	32,750	2,250	93.57%
31	Full Visibility	General Services Administration	1,500,000	74,290	-	1,425,710	0.00%
38	Full Visibility	Puerto Rico Department of Justice	1,978,037	-	1,910,674	67,363	96.59%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	6,061,000	57,955	873,841	5,129,204	14.42%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	5,000,000	1,200,000	80.65%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	9,500,000	-	500,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	19,465,000	-	-	19,465,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	158,232	11,754,172	1,044,596	90.72%
60	Full Visibility	Office of the Citizen's Ombudsman	220,000	-	160,000	60,000	72.73%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	114,127	4,255	81,618	2.13%
71	Full Visibility - External FS	Department of Health	146,232,000	-	77,157,484	69,074,516	52.76%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	1,982,254	1,594,746	55.42%
87	Full Visibility	Department of Recreation and Sports	1,031,000	17,900	519,496	493,604	50.39%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	9,183,768	6,252,232	59.50%
106	Full Visibility	Public Housing Administration	2,555,000	-	570,488	1,984,512	22.33%
119	Cash Transfers	Department of Economic Development & Commerce	1,554,627	-	1,554,627	-	100.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	640,218	533,851	846,931	26.42%
123	Full Visibility	Family and Children Administration	8,580,000	-	8,324,928	255,072	97.03%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	1,981,280	1,495,231	1,227,489	31.79%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	6,470,669	5,475,181	150	45.83%
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	169,200	172,460	208,340	31.36%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	81,250	-	81,250	-	100.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	310,830,975	250,067,025	55.42%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	1,510,000	-	1,469,500	40,500	97.32%
208	Cash Transfers	Contributions to the Municipalities	96,839,999	-	73,727,999	23,112,000	76.13%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	399,554	321,446	55.42%
222	Cash Transfers	Legislative Services	8,025,000	-	4,447,188	3,577,813	55.42%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	3,800,000	200,000	95.00%
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	363,994	5,455,890	9,180,117	36.37%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	54,179	136,231	10,009,590	1.34%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	17,286,200	19,105,800	47.50%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	2,000,000	3,071,000	39.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,009,252	-	1,009,252	-	100.00%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	1,002,000	-	1,002,000	-	100.00%
303	Cash Transfers	Convention Center of District Authority	1,109,600	-	1,109,600	-	100.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	17,562,000	-	2,695,000	14,867,000	15.35%

**Fiscal Year to Date**

Figures from period 1 through 7: July through January 2026

			FY26	FY26	FY26	FY26	FY26
General Fund Appropriations			13,095,315,000	122,488,897	6,000,315,254	6,972,510,849	45.82%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	BZA Visibility	Entity	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,375,000	-	20,446,138	16,928,863	54.71%
2	Cash Transfers	PR House	43,600,502	-	22,654,365	20,946,137	51.96%
8	Cash Transfers	Office of the Comptroller	56,407,582	-	31,727,531	24,680,051	56.25%
10	Partial Visibility - Payroll	The General Court of Justice	414,957,190	-	240,798,952	174,158,238	58.03%
15	Full Visibility	Office of the Governor	19,790,000	1,947,971	9,984,507	7,857,523	50.45%
16	Full Visibility	Office of Management and Budget	35,344,747	7,616,294	10,965,559	16,762,894	31.02%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	526,770,368	-	-	526,770,368	0.00%
18	Full Visibility	PR Planning Board	21,243,000	55,710	8,002,112	13,185,178	37.67%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	661,850	2,801,131	4,735,020	34.17%
23	Full Visibility	Puerto Rico Department of State	15,606,600	2,905,214	7,085,293	5,616,094	45.40%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,117,000	-	99,235,477	118,881,523	45.50%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,662,383,127	-	753,339,343	1,909,043,784	28.30%
28	Full Visibility	State Elections Commission	32,367,000	1,622,462	15,958,062	14,786,476	49.30%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,232,980	-	1,667,826	1,565,154	51.59%
30	Full Visibility	Human Resources Management & Transformation	15,902,148	122,631	11,065,349	4,714,168	69.58%
31	Full Visibility	General Services Administration	26,284,129	4,323,898	8,893,651	13,066,580	33.84%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	21,653	277,147	227,200	52.69%
37	Full Visibility	Civil Rights Commission	856,000	64,632	331,689	459,680	38.75%
38	Full Visibility	Puerto Rico Department of Justice	161,713,037	4,713,454	86,905,791	70,093,792	53.74%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	874,529,429	18,128,646	449,328,273	407,072,510	51.38%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	260,945	3,270,056	2,530,000	53.95%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	950,426	54,132,247	32,046,327	62.13%
43	Full Visibility	Puerto Rico National Guard	20,894,000	109,625	13,181,575	7,602,800	63.09%
45	Partial Visibility - Operations	Department of Public Safety	276,897,741	204,539	169,162,345	107,530,857	61.09%
49	Full Visibility	Department of Transportation and Public Works	67,743,242	9,798,867	30,564,223	27,380,151	45.12%
50	Full Visibility	Department of Natural and Environmental Resources	135,047,459	4,792,075	68,580,734	61,674,651	50.78%
55	Full Visibility	Puerto Rico Department of Agriculture	39,023,941	555,176	25,415,670	13,053,095	65.13%
60	Full Visibility	Office of the Citizen's Ombudsman	4,019,448	245,852	2,308,911	1,464,686	57.44%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	93,680	1,444,045	1,464,275	48.10%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,752,400	57,673	28,735,083	15,959,644	64.21%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,839	613,032	456,129	57.24%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,548,501	119,508	7,602,743	6,826,250	52.26%
71	Full Visibility - External FS	Department of Health	550,903,376	-	283,114,444	267,788,932	51.39%
78	Full Visibility	Department of Housing	27,177,000	-	17,157,153	10,019,847	63.13%
81	Full Visibility - External FS	Department of Education	3,063,862,618	-	1,488,120,659	1,575,741,959	48.57%
82	Cash Transfers	Institute of Puerto Rican Culture	19,677,606	-	10,331,679	9,345,927	52.50%
87	Full Visibility	Department of Recreation and Sports	37,415,518	2,136,251	20,433,288	14,845,980	54.61%
90	Cash Transfers	Medical Services Administration of Puerto Rico	103,131,423	-	63,242,318	39,889,105	61.32%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,666,000	-	77,296,921	73,369,079	51.30%
96	Full Visibility	Office of the Women's Advocate	5,341,000	1,160,683	2,483,959	1,696,358	46.51%
106	Full Visibility	Public Housing Administration	5,864,000	-	2,304,554	3,559,446	39.30%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,583,170	-	2,036,805	1,546,365	56.84%
119	Cash Transfers	Department of Economic Development & Commerce	23,063,627	-	16,752,233	6,311,393	72.63%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	186,717	1,522,982	2,745,301	34.19%
122	Full Visibility	Secretariat of the Department of the Family	51,773,122	651,765	32,192,682	18,928,674	62.18%
123	Full Visibility	Family and Children Administration	245,761,352	2,258,016	138,309,848	105,193,488	56.28%
124	Full Visibility	Child Support Administration (ASUME)	18,001,310	3,182,648	8,338,709	6,479,953	46.32%
126	Full Visibility	Vocational Rehabilitation Administration	29,227,592	1,680,786	16,459,219	11,087,587	56.31%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,488,000	4,339,274	49,795,165	51,353,561	47.20%
137	Full Visibility	Department of Correction and Rehabilitation	443,482,577	37,979,155	234,589,745	170,913,677	52.90%

**Fiscal Year to Date**

Figures from period 1 through 7: July through January 2026

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	122,488,897	6,000,315,254	6,972,510,849	45.82%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,376,000	39,592	1,620,887	1,715,520	48.01%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	18,060	307,508	938,432	24.33%
152	Full Visibility	Elderly and Retired People Advocate Office	3,823,652	203,705	1,235,796	2,384,151	32.32%
153	Full Visibility	Office for People with Disabilities	4,057,000	239,752	1,216,248	2,601,000	29.98%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,923,527	227,464	2,282,394	1,413,669	58.17%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,500,475	-	1,415,207	1,085,268	56.60%
162	Cash Transfers	Public Building Authority	5,047,000	-	2,796,879	2,250,121	55.42%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	333,608	268,392	55.42%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	310,830,975	250,067,025	55.42%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	140,496	123,504	53.22%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	486,619,066	347,894,934	58.31%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	25,424,148	-	14,581,977	10,842,171	57.35%
191	Cash Transfers	Musical Arts Corporation	8,573,167	-	4,778,494	3,794,673	55.74%
192	Cash Transfers	Fine Arts Center Corporation	4,152,000	-	2,228,176	1,923,824	53.67%
193	Cash Transfers	Office of Government Ethics	10,147,154	-	5,580,734	4,566,420	55.00%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	3,063,302	-	3,063,302	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	1,983,228	1,604,772	55.27%
208	Cash Transfers	Contributions to the Municipalities	105,839,999	-	82,727,999	23,112,000	78.16%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	9,014,880	-	5,136,788	3,878,092	56.98%
220	Cash Transfers	Correctional Health	55,039,000	-	33,001,731	22,037,269	59.96%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	162,879	17,110,391	15,478,221	52.24%
222	Cash Transfers	Legislative Services	9,652,000	-	4,830,671	4,821,329	50.05%
223	Cash Transfers	Capitol Building Legislature	22,505,422	-	13,778,218	8,727,204	61.22%
224	Cash Transfers	Joint Comission Controllers Office	174,000	-	96,425	77,575	55.42%
225	Cash Transfers	Legislative Donations Studies	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	21,343,000	99,564	19,679,576	1,563,860	92.21%
231	Full Visibility	Office for the Patient's Advocate	2,104,318	198,557	1,017,868	887,893	48.37%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	4,613,992	3,712,008	55.42%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	610,525	490,475	55.45%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	2,595,107	10,056,951	16,407,942	34.61%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,329,269	-	2,420,174	1,909,095	55.90%
265	Cash Transfers	Roosevelt Roads Authority	1,147,553	-	676,699	470,854	58.97%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	1,607,083	1,292,917	55.42%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	5,584,552	48,352,879	49,485,570	46.75%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	10,738,639	8,817,361	54.91%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,590,000	-	15,845,343	12,744,657	55.42%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,231,078	-	37,223,228	36,007,850	50.83%
279	Full Visibility	Public Service Appeals Commission	2,841,369	22,013	1,536,368	1,282,988	54.07%
281	Full Visibility	Office of the Election Comptroller	3,610,062	162,735	1,775,701	1,671,627	49.19%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	84,314,541	-	67,890,639	16,423,902	80.52%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	388,573	302,427	56.23%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	33,817,784	-	23,392,617	10,425,167	69.17%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,916,548	-	1,539,881	376,667	80.35%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	39,344,000	-	22,289,672	17,054,328	56.65%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	32,874,829	26,448,171	55.42%
298	Cash Transfers	Public Service Regulatory Board	7,622,000	28,692	4,682,350	2,910,958	61.43%
303	Cash Transfers	Convention Center of District Authority	1,218,400	-	1,218,400	-	100.00%
311	Cash Transfers	Puerto Rico Gaming Commission	2,192,000	5,038	1,009,773	1,177,190	46.07%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	73,911,000	5,000	31,573,857	42,332,143	42.72%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	1,769,454	1,423,546	55.42%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	236,203	2,036,079	3,474,719	35.43%