DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO

Requirement 2 (A)

FY2027 Recorded General Fund Expenditures per the ÍntegraPR - Enterprise Resource Planning (ERP) System

Figures from period 1 through 3 : July to September 2026

Data extracted on October 20, 2026

Disclaimers

- *The Puerto Rico Treasury Department ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.*

- *The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.*

- *This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.*

- *ERP Transition and IntegraPR Reporting Completeness. The FY2027 recorded expenditure information presented herein reflects ÍntegraPR - Enterprise Resource Planning (ERP) System, the New PR Government ERP, reporting population available as of the applicable reporting extraction date. During the Government's transition to a recently implemented ERP environment, certain transactions, adjustments, encumbrances, commitments, or other financial activity may be affected by the timing of migration, interfaces, posting, validation, processing, or reconciliation and therefore may not be reflected in the IntegraPR-based reporting population as of that date. Accordingly, FY2027 recorded expenditures, encumbrances, balances, and related variances remain subject to subsequent adjustment as transition-related processing and reconciliation continue.*

- *Reporting Comparability During ERP Transition. Changes from amounts previously reported for the same fiscal period may reflect, in part, the timing of migration, interfaces, posting, validation, processing, reconciliation, or other transition-related activity, and not solely changes in underlying financial activity. Accordingly, comparisons with prior report versions or extracts should be interpreted with caution during the ERP transition and stabilization period.*

- *Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by the Treasury Department, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.*

- *FY2027 Recorded General Fund Expenditures per the ÍntegraPR - Enterprise Resource Planning (ERP) System*

- *This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of the Treasury Department should clarification be required.*

Additional Disclaimers

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

- *Budget vs Recorded Expenditures as of the date of the report pertains to Central Government instrumentalities as to the General Fund appropriations approved for FY2027.*
- *Budget vs Recorded Expenditures figures are based on information obtained from ÍntegraPR - Enterprise Resource Planning (ERP) System.*
- *Information obtained from New PR Government ERP reflects actual accounting on system as of the date of the reports from period 1 through 3 : July to September 2026*
- *Recorded Expenditures figures are not considered final FY27 expenditures.*
- *Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than New PR Government ERP.*
- *Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to New PR Government ERP Central Government System. Notwithstanding, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in New PR Government ERP, and consequently are not presented in this budget to recorded expenditures report.*
- *FY2027 Recorded General Fund Expenditures per the Puerto Rico Integrated Financial Accounting System*
- *It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.*
- *Current Financial Accounting Systems encounter various deficiencies regarding their controls structure and certain measures are and will be in place to address such controls structure deficiencies.*
- *The Government of Puerto Rico is committed to provide accurate and complete information.*
- *A variety of periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to clarify the distinct scope and nature of the Budget vs. Recorded Expenditures reports provided for Central Government agencies and their operations within the General Fund. Other reports may address a broader scope beyond the General Fund and Central Government agencies, such as the FY Budget vs. Cash Outlays for Central Government, additional component units, and Non-Central Government instrumentalities. These may also incorporate other resources outside the General Fund, including Federal Funds, Special Revenue Funds, Instrumentalities' Income, entity transfers, and other sources directly related to the TSA.*
- *Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.*
- *Actual encumbrances might not include the entire value of the obligations, as some contracts are recorded as encumbrances over the duration of the agreement.*
- *Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.*
- *This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.*
- *The enclosed information may lack certain entries and charges as of the report date due to timing differences.*
- *Budget figures are presented as net of accounting transfers as of the date of the report for all periods.*
- *Expense related error journals will be considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.*
- *Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly.*

Recorded General Fund Expenditures Summary

as of October 20, 2026

ÍntegraPR	FY27 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS[1]	AMENDED	ENCUMBRANCES	EXPENSES	BALANCE
Joint Resolution - Code 111	$ 10,291,411,000	$ -	$ 10,291,411,000	$ 428,935,764	$ 1,664,890,138	$ 8,197,585,097
Special Appropriations - Code 141	2,883,292,000	-	2,883,292,000	26,883,422	323,118,534	2,533,290,044
General Fund	$ 13,174,703,000	$ -	$ 13,174,703,000	$ 455,819,186	$ 1,988,008,673	$ 10,730,875,141

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

Budgetary Transfers in ÍntegraPR - Enterprise Resource Planning (ERP) System

Figures from period 1 through 3 : July to September 2026

		Integra PR ERP - As initially programmed			*FY27 - General Fund Transfers & Adjustments*			*Data as extracted on September 14, 2026*		
		10,291,411,000	**2,883,292,000**	**13,174,703,000**	**-**	**-**	**-**	**10,291,411,000**	**2,883,292,000**	**13,174,703,000**
Code	**Entity**	**111**	**141**	**GF**	**111**	**141**	**GF**	**111**	**141**	**GF**
1	PR Senate	34,685,000	4,315,000	**39,000,000**	(34,685,000)	(4,315,000)	**(39,000,000)**	-	-	**-**
2	PR House	34,555,000	10,410,000	**44,965,000**	(34,555,000)	(10,410,000)	**(44,965,000)**	-	-	**-**
8	Office of the Comptroller	56,170,000	-	**56,170,000**	-	-	**-**	56,170,000	-	**56,170,000**
10	The General Court of Justice	402,574,000	-	**402,574,000**	-	-	**-**	402,574,000	-	**402,574,000**
15	Office of the Governor	17,019,000	-	**17,019,000**	-	-	**-**	17,019,000	-	**17,019,000**
16	Office of Management and Budget	27,884,000	-	**27,884,000**	-	-	**-**	27,884,000	-	**27,884,000**
17	Custody of the Office of Management and Budget	151,181,000	582,048,000	**733,229,000**	(9,245,000)	(43,667,260)	**(52,912,260)**	141,936,000	538,380,740	**680,316,740**
18	PR Planning Board	15,974,000	-	**15,974,000**	-	-	**-**	15,974,000	-	**15,974,000**
21	Emergency and Disaster Management Bureau	7,192,000	-	**7,192,000**	-	-	**-**	7,192,000	-	**7,192,000**
23	Puerto Rico Department of State	11,063,000	2,539,000	**13,602,000**	-	-	**-**	11,063,000	2,539,000	**13,602,000**
24	Puerto Rico Department of Treasury	202,851,000	-	**202,851,000**	-	-	**-**	202,851,000	-	**202,851,000**
25	Custody of the Department of the Treasury	1,336,872,000	1,388,746,000	**2,725,618,000**	-	2,500,000	**2,500,000**	1,336,872,000	1,391,246,000	**2,728,118,000**
28	State Elections Commission	34,061,000	-	**34,061,000**	-	-	**-**	34,061,000	-	**34,061,000**
29	Puerto Rico Federal Affairs Administration	3,203,000	-	**3,203,000**	-	-	**-**	3,203,000	-	**3,203,000**
30	Human Resources Management & Transformation	16,704,000	35,000	**16,739,000**	-	-	**-**	16,704,000	35,000	**16,739,000**
31	General Services Administration	19,505,000	-	**19,505,000**	-	-	**-**	19,505,000	-	**19,505,000**
34	Commission of Investigation, Processing and Appeals	529,000	-	**529,000**	-	-	**-**	529,000	-	**529,000**
37	Civil Rights Commission	839,000	-	**839,000**	-	-	**-**	839,000	-	**839,000**
38	Puerto Rico Department of Justice	153,974,000	127,000	**154,101,000**	-	263,000	**263,000**	153,974,000	390,000	**154,364,000**
40	Puerto Rico Police Bureau	1,099,105,000	-	**1,099,105,000**	-	-	**-**	1,099,105,000	-	**1,099,105,000**
41	Special Investigations Bureau	5,800,000	-	**5,800,000**	-	-	**-**	5,800,000	-	**5,800,000**
42	Puerto Rico Fire Department Bureau	80,592,000	1,895,000	**82,487,000**	-	-	**-**	80,592,000	1,895,000	**82,487,000**
43	Puerto Rico National Guard	19,439,000	-	**19,439,000**	-	-	**-**	19,439,000	-	**19,439,000**
45	Department of Public Safety	33,934,000	-	**33,934,000**	-	-	**-**	33,934,000	-	**33,934,000**
49	Department of Transportation and Public Works	55,436,000	-	**55,436,000**	-	-	**-**	55,436,000	-	**55,436,000**
50	Department of Natural and Environmental Resources	106,561,000	7,077,000	**113,638,000**	-	-	**-**	106,561,000	7,077,000	**113,638,000**
55	Puerto Rico Department of Agriculture	25,583,000	12,879,000	**38,462,000**	-	-	**-**	25,583,000	12,879,000	**38,462,000**
60	Office of the Citizen's Ombudsman	3,769,000	-	**3,769,000**	-	-	**-**	3,769,000	-	**3,769,000**
62	Cooperative Development Commission of Puerto Rico	2,778,000	-	**2,778,000**	-	-	**-**	2,778,000	-	**2,778,000**
67	Puerto Rico Department of Labor and Human Resources	36,177,000	-	**36,177,000**	-	-	**-**	36,177,000	-	**36,177,000**
68	Puerto Rico Labor Relations Board	1,069,000	-	**1,069,000**	-	-	**-**	1,069,000	-	**1,069,000**
69	Puerto Rico Department of Consumer Affairs	13,533,000	-	**13,533,000**	-	-	**-**	13,533,000	-	**13,533,000**
71	Department of Health	396,313,000	117,954,000	**514,267,000**	-	-	**-**	396,313,000	117,954,000	**514,267,000**
78	Department of Housing	27,097,000	-	**27,097,000**	-	1,517,090	**1,517,090**	27,097,000	1,517,090	**28,614,090**
81	Department of Education	2,981,341,000	-	**2,981,341,000**	-	20,512,290	**20,512,290**	2,981,341,000	20,512,290	**3,001,853,290**
82	Institute of Puerto Rican Culture	14,835,000	3,577,000	**18,412,000**	-	-	**-**	14,835,000	3,577,000	**18,412,000**
87	Department of Recreation and Sports	34,348,000	1,154,000	**35,502,000**	-	-	**-**	34,348,000	1,154,000	**35,502,000**
90	Medical Services Administration of Puerto Rico	102,667,000	-	**102,667,000**	-	-	**-**	102,667,000	-	**102,667,000**
95	Mental Health and Drug Addiction Services Administration	133,956,000	16,051,000	**150,007,000**	-	-	**-**	133,956,000	16,051,000	**150,007,000**
96	Office of the Women's Advocate	7,271,000	-	**7,271,000**	-	-	**-**	7,271,000	-	**7,271,000**
100	Legislative Assembly of the Commonwealth	-	-	**-**	91,116,000	42,800,000	**133,916,000**	91,116,000	42,800,000	**133,916,000**
106	Public Housing Administration	3,172,000	2,660,000	**5,832,000**	-	-	**-**	3,172,000	2,660,000	**5,832,000**
109	Puerto Rico School of Plastic Arts	3,368,000	-	**3,368,000**	-	-	**-**	3,368,000	-	**3,368,000**
119	Department of Economic Development & Commerce	21,763,000	-	**21,763,000**	-	-	**-**	21,763,000	-	**21,763,000**
120	Veteran's Advocate Office of Puerto Rico	4,297,000	-	**4,297,000**	-	-	**-**	4,297,000	-	**4,297,000**

Budgetary Transfers in ÍntegraPR - Enterprise Resource Planning (ERP) System

Figures from period 1 through 3 : July to September 2026

		Integra PR ERP - As initially programmed			*FY27 - General Fund Transfers & Adjustments*			*Data as extracted on September 14, 2026*		
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Code	**Entity**	**111**	**141**	**GF**	**111**	**141**	**GF**	**111**	**141**	**GF**
122	Secretariat of the Department of the Family	48,419,000	2,021,000	**50,440,000**	-	-	-	48,419,000	2,021,000	**50,440,000**
123	Family and Children Administration	224,287,000	-	**224,287,000**	-	-	-	224,287,000	-	**224,287,000**
124	Child Support Administration (ASUME)	12,984,000	12,728,000	**25,712,000**	-	-	-	12,984,000	12,728,000	**25,712,000**
126	Vocational Rehabilitation Administration	28,382,000	-	**28,382,000**	-	-	-	28,382,000	-	**28,382,000**
127	Administration for Socioeconomic Development of the Family	101,520,000	-	**101,520,000**	-	-	-	101,520,000	-	**101,520,000**
137	Department of Correction and Rehabilitation	449,280,000	11,946,000	**461,226,000**	-	-	-	449,280,000	11,946,000	**461,226,000**
139	Parole Board	3,414,000	-	**3,414,000**	-	-	-	3,414,000	-	**3,414,000**
143	Ofic Protec y Defensa Pers Imp	1,185,000	-	**1,185,000**	-	-	-	1,185,000	-	**1,185,000**
152	Elderly and Retired People Advocate Office	3,822,000	-	**3,822,000**	-	-	-	3,822,000	-	**3,822,000**
153	Office for People with Disabilities	2,973,000	-	**2,973,000**	-	-	-	2,973,000	-	**2,973,000**
155	State Historic Preservation Office of Puerto Rico	3,252,000	-	**3,252,000**	-	-	-	3,252,000	-	**3,252,000**
161	Puerto Rico Infrastructure Financing Authority	2,399,000	-	**2,399,000**	-	121,480	**121,480**	2,399,000	121,480	**2,520,480**
162	Public Building Authority	3,870,000	20,405,000	**24,275,000**	-	-	-	3,870,000	20,405,000	**24,275,000**
167	Integral Development of the “Península de Cantera"	620,000	-	**620,000**	-	-	-	620,000	-	**620,000**
176	University of Puerto Rico	-	560,898,000	**560,898,000**	-	-	-	-	560,898,000	**560,898,000**
186	Culebra Conservation and Development Authority	301,000	-	**301,000**	-	-	-	301,000	-	**301,000**
187	Puerto Rico Health Insurance Administration	1,030,310,000	-	**1,030,310,000**	-	-	-	1,030,310,000	-	**1,030,310,000**
189	Forensic Science Bureau	25,519,000	-	**25,519,000**	-	-	-	25,519,000	-	**25,519,000**
191	Musical Arts Corporation	8,610,000	-	**8,610,000**	-	-	-	8,610,000	-	**8,610,000**
192	Fine Arts Center Corporation	4,455,000	-	**4,455,000**	-	-	-	4,455,000	-	**4,455,000**
193	Office of Government Ethics	10,140,000	-	**10,140,000**	-	-	-	10,140,000	-	**10,140,000**
200	Special Independent Prosecutor's Panel	3,985,000	-	**3,985,000**	-	-	-	3,985,000	-	**3,985,000**
208	Contributions to the Municipalities	-	51,875,000	**51,875,000**	-	-	-	-	51,875,000	**51,875,000**
215	Puerto Rico Conservatory of Music Corporation	8,212,000	721,000	**8,933,000**	-	-	-	8,212,000	721,000	**8,933,000**
220	Correctional Health	51,677,000	-	**51,677,000**	-	-	-	51,677,000	-	**51,677,000**
221	Medical Emergency Corps Bureau	27,030,000	-	**27,030,000**	-	-	-	27,030,000	-	**27,030,000**
222	Legislative Services	1,723,000	8,075,000	**9,798,000**	(1,723,000)	(8,075,000)	**(9,798,000)**	-	-	**-**
223	Capitol Building Legislature	18,636,000	-	**18,636,000**	(18,636,000)	-	**(18,636,000)**	-	-	**-**
224	Joint Comission Controllers Office	174,000	-	**174,000**	(174,000)	-	**(174,000)**	-	-	**-**
226	Special comision Legislative Funds	1,343,000	20,000,000	**21,343,000**	(1,343,000)	(20,000,000)	**(21,343,000)**	-	-	**-**
231	Office for the Patient's Advocate	2,067,000	-	**2,067,000**	-	-	-	2,067,000	-	**2,067,000**
235	Puerto Rico Housing Finance Corporation	5,410,000	-	**5,410,000**	-	-	-	5,410,000	-	**5,410,000**
238	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	**935,000**	-	-	-	935,000	-	**935,000**
241	Administration for Integral Development of Childhood	13,201,000	-	**13,201,000**	-	11,500,000	**11,500,000**	13,201,000	11,500,000	**24,701,000**
264	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	7,000,000	**11,184,000**	-	-	-	4,184,000	7,000,000	**11,184,000**
265	Roosevelt Roads Authority	3,580,000	-	**3,580,000**	-	-	-	3,580,000	-	**3,580,000**
268	Puerto Rico Institute of Statistics	3,045,000	-	**3,045,000**	-	-	-	3,045,000	-	**3,045,000**
271	Puerto Rico Technology and Innovation Services	92,059,000	-	**92,059,000**	-	6,000,000	**6,000,000**	92,059,000	6,000,000	**98,059,000**
272	Office of the Inspector General	19,956,000	-	**19,956,000**	-	-	-	19,956,000	-	**19,956,000**
276	Puerto Rico Public Private Partnership Authority	27,420,000	-	**27,420,000**	-	-	-	27,420,000	-	**27,420,000**
277	Agricultural Enterprises Development Administration	35,700,000	35,456,000	**71,156,000**	-	-	-	35,700,000	35,456,000	**71,156,000**
279	Public Service Appeals Commission	2,800,000	-	**2,800,000**	-	-	-	2,800,000	-	**2,800,000**

Budgetary Transfers in ÍntegraPR - Enterprise Resource Planning (ERP) System

Figures from period 1 through 3 : July to September 2026

		Integra PR ERP - As initially programmed			*FY27 - General Fund Transfers & Adjustments*			*Data as extracted on September 14, 2026*		
		10,291,411,000	**2,883,292,000**	**13,174,703,000**	**-**	**-**	**-**	**10,291,411,000**	**2,883,292,000**	**13,174,703,000**
Code	**Entity**	**111**	**141**	**GF**	**111**	**141**	**GF**	**111**	**141**	**GF**
281	Office of the Election Comptroller	4,274,000	-	**4,274,000**	-	-	**-**	4,274,000	-	**4,274,000**
285	Puerto Rico Integrated Transit Authority	77,204,000	-	**77,204,000**	-	-	**-**	77,204,000	-	**77,204,000**
286	Authority of the Port of Ponce	658,000	-	**658,000**	-	-	**-**	658,000	-	**658,000**
288	University of Puerto Rico Comprehensive Cancer Center	16,420,000	700,000	**17,120,000**	-	-	**-**	16,420,000	700,000	**17,120,000**
293	Center for Diabetes Research, Education, and Medical Services	819,000	-	**819,000**	-	-	**-**	819,000	-	**819,000**
295	Fiscal Agency & Financial Advisory Authority	31,297,000	-	**31,297,000**	-	-	**-**	31,297,000	-	**31,297,000**
297	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	**59,323,000**	-	-	**-**	59,323,000	-	**59,323,000**
298	Public Service Regulatory Board	8,184,000	-	**8,184,000**	-	-	**-**	8,184,000	-	**8,184,000**
311	Puerto Rico Gaming Commission	2,217,000	-	**2,217,000**	-	-	**-**	2,217,000	-	**2,217,000**
312	Retirement Board of the Government of Puerto Rico	52,862,000	-	**52,862,000**	9,245,000	-	**9,245,000**	62,107,000	-	**62,107,000**
317	Congressional Budget Office	3,193,000	-	**3,193,000**	-	-	**-**	3,193,000	-	**3,193,000**
329	Office of Socioeconomic Development	5,042,000	-	**5,042,000**	-	-	**-**	5,042,000	-	**5,042,000**

Period 1 - July
Data extracted on October 20, 2026

			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
		Joint Resolution - General Fund	10,291,411,000	32,020,418	475,898,828	9,783,491,754	4.62%
		111	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,321,469	54,848,531	2.35%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,021	26,487,921	5.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	141,936,000	-	-	141,936,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	11,063,000	406,398	484,949	10,171,652	4.38%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	8,008,180	194,737,706	3.95%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	10,870,157	1,326,001,843	0.81%
28	Full Visibility	State Elections Commission	34,061,000	269,088	1,732,394	32,059,518	5.09%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	181,706	3,021,294	5.67%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	-	652,737	16,051,263	3.91%
31	Full Visibility	General Services Administration	19,505,000	694,400	939,722	17,870,878	4.82%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	289,132	10,090,222	143,594,646	6.55%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	14,926,570	1,083,861,285	1.36%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	503,346	15,792	80,072,862	0.02%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	51,449	5,363,528	101,146,023	5.03%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	15,065	1,585,386	23,982,549	6.20%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	396,313,000	5,216,364	18,314,660	372,781,976	4.62%
78	Full Visibility	Department of Housing	27,097,000	-	2,118,185	24,978,815	7.82%
81	Full Visibility - External FS	Department of Education	2,981,341,000	-	166,356,436	2,814,984,564	5.58%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	1,067,022	13,767,978	7.19%
87	Full Visibility	Department of Recreation and Sports	34,348,000	732,362	1,871,054	31,744,584	5.45%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	5,895,313	96,771,687	5.74%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	463,845	4,241,217	129,250,938	3.17%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	207,344	5,334,419	2.85%
100	Cash Transfers	Legislative Assembly of the Commonwealth	91,116,000	-	7,228,412	83,887,588	7.93%
106	Full Visibility	Public Housing Administration	3,172,000	-	225,324	2,946,677	7.10%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	88,574	3,279,426	2.63%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,210,024	20,552,976	5.56%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	(416,299)	4,706,797	-9.69%
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	-	2,562,144	45,856,856	5.29%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	58,460	783,368	12,142,172	6.03%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	3,449,425	24,232,768	421,597,806	5.39%

Period 1 - July
Data extracted on October 20, 2026

			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
		Joint Resolution - General Fund	**10,291,411,000**	**32,020,418**	**475,898,828**	**9,783,491,754**	**4.62%**
		111	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	1,553	9,136	1,174,311	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	17,021	2,381,979	0.71%
162	Cash Transfers	Public Building Authority	3,870,000	-	-	3,870,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	606,700	2.15%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	10,701	290,299	3.56%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,477,344	944,832,656	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	601,213	24,917,787	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,079	8,500,921	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	271,889	4,183,111	6.10%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,346	9,943,654	1.94%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,822,914	4.07%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	166,302	8,045,698	2.03%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,528	1,949,247	4.43%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	-	397,644	12,803,356	3.01%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	109,408	4,074,592	2.61%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,419,608	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,944,538	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	17,026,265	302,772	74,729,963	0.33%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	351,063	19,604,937	1.76%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,408	25,565,592	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	2,847,813	32,852,187	7.98%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,028,680	75,175,320	2.63%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	616,157	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	759,917	15,660,083	4.63%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	779,167	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,579,508	29,717,492	5.05%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	-	3,963,300	58,143,700	6.38%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%

Period 1 - July
Data extracted on October 20, 2026

			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
		Special Appropriations - General Fund	**2,883,292,000**	**210,978**	**123,579,897**	**2,759,501,124**	**4.29%**
		141	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	538,380,740	-	-	538,380,740	0.00%
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	-	2,539,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,391,246,000	-	71,165,152	1,320,080,848	5.12%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	390,000	-	-	390,000	0.00%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	-	-	1,895,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,879,000	47,670	-	12,831,330	0.00%
71	Full Visibility - External FS	Department of Health	117,954,000	-	-	117,954,000	0.00%
78	Full Visibility	Department of Housing	1,517,090	-	-	1,517,090	0.00%
81	Full Visibility - External FS	Department of Education	20,512,290	-	-	20,512,290	0.00%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	283,179	3,293,821	7.92%
87	Full Visibility	Department of Recreation and Sports	1,154,000	14,400	-	1,139,600	0.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	140,750	3,071,750	12,838,500	19.14%
100	Cash Transfers	Legislative Assembly of the Commonwealth	42,800,000	-	1,840,938	40,959,063	4.30%
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	-	-	2,021,000	0.00%
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	8,158	-	12,719,842	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	11,946,000	0.00%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	121,480	-	-	121,480	0.00%
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	1,253,400	-	-	1,253,400	0.00%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	7,521	713,479	1.04%
241	Full Visibility	Administration for Integral Development of Childhood	11,500,000	-	-	11,500,000	0.00%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	6,000,000	-	-	6,000,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	2,806,933	32,649,067	7.92%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%

Period 1 - July
Data extracted on October 20, 2026

			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
		General Fund Appropriations	**13,174,703,000**	**32,231,396**	**599,478,726**	**12,542,992,878**	**4.55%**
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,321,469	54,848,531	2.35%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	24,313,755	378,260,245	6.04%
15	Full Visibility	Office of the Governor	17,019,000	160,883	888,049	15,970,068	5.22%
16	Full Visibility	Office of Management and Budget	27,884,000	1,058	1,395,021	26,487,921	5.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	680,316,740	-	-	680,316,740	0.00%
18	Full Visibility	PR Planning Board	15,974,000	3,994	1,009,982	14,960,024	6.32%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	167,227	-	7,024,773	0.00%
23	Full Visibility	Puerto Rico Department of State	13,602,000	406,398	484,949	12,710,652	3.57%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	105,114	8,008,180	194,737,706	3.95%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,728,118,000	-	82,035,308	2,646,082,692	3.01%
28	Full Visibility	State Elections Commission	34,061,000	269,088	1,732,394	32,059,518	5.09%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	181,706	3,021,294	5.67%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	-	652,737	16,086,263	3.90%
31	Full Visibility	General Services Administration	19,505,000	694,400	939,722	17,870,878	4.82%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	3,587	31,981	493,432	6.05%
37	Full Visibility	Civil Rights Commission	839,000	-	32,483	806,517	3.87%
38	Full Visibility	Puerto Rico Department of Justice	154,364,000	289,132	10,090,222	143,984,646	6.54%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	317,145	14,926,570	1,083,861,285	1.36%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	26,354	4,813	5,768,834	0.08%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	503,346	15,792	81,967,862	0.02%
43	Full Visibility	Puerto Rico National Guard	19,439,000	-	951,609	18,487,391	4.90%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	127,138	13,369,099	20,437,763	39.40%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	-	3,262,090	52,173,910	5.88%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	51,449	5,363,528	108,223,023	4.72%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	62,736	1,585,386	36,813,878	4.12%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	-	220,265	3,548,736	5.84%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	-	173,373	2,604,627	6.24%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	-	3,740,210	32,436,790	10.34%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	87,223	981,777	8.16%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	-	887,994	12,645,006	6.56%
71	Full Visibility - External FS	Department of Health	514,267,000	5,216,364	18,314,660	490,735,976	3.56%
78	Full Visibility	Department of Housing	28,614,090	-	2,118,185	26,495,905	7.40%
81	Full Visibility - External FS	Department of Education	3,001,853,290	-	166,356,436	2,835,496,854	5.54%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	1,350,201	17,061,799	7.33%
87	Full Visibility	Department of Recreation and Sports	35,502,000	746,762	1,871,054	32,884,184	5.27%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	5,895,313	96,771,687	5.74%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	604,595	7,312,967	142,089,438	4.88%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,729,237	207,344	5,334,419	2.85%
100	Cash Transfers	Legislative Assembly of the Commonwealth	133,916,000	-	9,069,350	124,846,650	6.77%
106	Full Visibility	Public Housing Administration	5,832,000	-	225,324	5,606,677	3.86%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	88,574	3,279,426	2.63%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,210,024	20,552,976	5.56%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	6,502	(416,299)	4,706,797	-9.69%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	-	2,562,144	47,877,856	5.08%
123	Full Visibility	Family and Children Administration	224,287,000	14,180	16,881,678	207,391,142	7.53%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	66,618	783,368	24,862,014	3.05%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	-	809,113	27,572,887	2.85%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	-	4,895,743	96,624,257	4.82%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	3,449,425	24,232,768	433,543,806	5.25%
139	Full Visibility	Parole Board	3,414,000	-	186,735	3,227,265	5.47%

Period 1 - July
Data extracted on October 20, 2026

			FY27	Period 1 - July	Period 1 - July	FY27	Period 1 - July
		General Fund Appropriations	**13,174,703,000**	**32,231,396**	**599,478,726**	**12,542,992,878**	**4.55%**
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	1,553	9,136	1,174,311	0.77%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	-	115,924	3,706,076	3.03%
153	Full Visibility	Office for People with Disabilities	2,973,000	118,628	165,857	2,688,514	5.58%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	94,074	3,157,926	2.89%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,520,480	-	17,021	2,503,459	0.68%
162	Cash Transfers	Public Building Authority	24,275,000	-	-	24,275,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	606,700	2.15%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	516,493,575	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	10,701	290,299	3.56%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,477,344	944,832,656	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	601,213	24,917,787	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,079	8,500,921	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	271,889	4,183,111	6.10%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,346	9,943,654	1.94%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	1,253,400	-	-	1,253,400	0.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,822,914	4.07%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	-	51,875,000	0.00%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	173,823	8,759,177	1.95%
220	Cash Transfers	Correctional Health	51,677,000	-	1,622,430	50,054,570	3.14%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	-	-	27,030,000	0.00%
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	
231	Full Visibility	Office for the Patient's Advocate	2,067,000	26,225	91,528	1,949,247	4.43%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,981,708	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	72,649	862,351	7.77%
241	Full Visibility	Administration for Integral Development of Childhood	24,701,000	-	397,644	24,303,356	1.61%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	109,408	11,074,592	0.98%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,419,608	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,944,538	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	98,059,000	17,026,265	302,772	80,729,963	0.31%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	351,063	19,604,937	1.76%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,408	25,565,592	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	5,654,746	65,501,254	7.95%
279	Full Visibility	Public Service Appeals Commission	2,800,000	16,228	180,931	2,602,841	6.46%
281	Full Visibility	Office of the Election Comptroller	4,274,000	4,695	291,725	3,977,580	6.83%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,028,680	75,175,320	2.63%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	616,157	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	759,917	16,360,083	4.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	779,167	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,579,508	29,717,492	5.05%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	54,626,596	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	12,580	752,855	7,418,565	9.20%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	-	116,537	2,100,463	5.26%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	-	3,963,300	58,143,700	6.38%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,940,221	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	2,490	145,808	4,893,702	2.89%

Period 2 - Aug
Data extracted on October 20, 2026

			FY27	Period 2 - Aug	Period 2 - Aug	FY27	Period 2 - Aug
		Joint Resolution - General Fund	**10,291,411,000**	**286,002,270**	**535,195,665**	**8,962,293,819**	**5.20%**
		111	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,331,435	53,517,096	2.37%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	5,748,450	37,007,172	335,504,622	9.19%
15	Full Visibility	Office of the Governor	17,019,000	2,074,716	1,034,423	12,860,929	6.08%
16	Full Visibility	Office of Management and Budget	27,884,000	820,061	1,444,295	24,223,565	5.18%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	141,936,000	-	-	141,936,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	493,321	1,024,288	13,442,414	6.41%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	156,164	31,916	6,836,693	0.44%
23	Full Visibility	Puerto Rico Department of State	11,063,000	559,070	516,783	9,095,799	4.67%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	7,750,031	8,454,344	178,533,331	4.17%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	13,234,346	1,312,767,497	0.99%
28	Full Visibility	State Elections Commission	34,061,000	2,114,547	2,053,203	27,891,768	6.03%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	73,441	2,947,853	2.29%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	423,328	732,415	14,895,520	4.38%
31	Full Visibility	General Services Administration	19,505,000	856,843	938,780	16,075,255	4.81%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	22,342	34,171	436,918	6.46%
37	Full Visibility	Civil Rights Commission	839,000	44,362	32,534	729,621	3.88%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	4,886,293	10,641,346	128,067,007	6.91%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	19,013,100	20,282,747	1,044,565,437	1.85%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	40,537	71,428	5,656,869	1.23%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	1,128,506	211,410	78,732,946	0.26%
43	Full Visibility	Puerto Rico National Guard	19,439,000	585,186	934,291	16,967,915	4.81%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	369,251	12,739,291	7,329,221	37.54%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	1,784,078	3,262,997	47,126,834	5.89%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	2,333,511	5,462,963	93,349,549	5.13%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	474,123	1,584,361	21,924,065	6.19%
60	Full Visibility	Office of the Citizen’s Ombudsman	3,769,000	18,525	217,418	3,312,793	5.77%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	21,960	174,283	2,408,384	6.27%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	589,665	3,725,541	28,121,583	10.30%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	14,725	85,943	881,108	8.04%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	415,150	881,199	11,348,657	6.51%
71	Full Visibility - External FS	Department of Health	396,313,000	17,674,514	40,618,940	314,488,522	10.25%
78	Full Visibility	Department of Housing	27,097,000	726,750	2,109,474	22,142,590	7.78%
81	Full Visibility - External FS	Department of Education	2,981,341,000	148,196,150	167,446,796	2,499,341,619	5.62%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	1,037,252	12,730,726	6.99%
87	Full Visibility	Department of Recreation and Sports	34,348,000	768,018	2,295,637	28,680,929	6.68%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	6,292,083	90,479,604	6.13%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	35,798,056	8,459,151	84,993,731	6.31%
96	Full Visibility	Office of the Women’s Advocate	7,271,000	(103,113)	349,216	5,088,316	4.80%
100	Cash Transfers	Legislative Assembly of the Commonwealth	91,116,000	-	7,202,333	76,685,255	7.90%
106	Full Visibility	Public Housing Administration	3,172,000	-	228,527	2,718,150	7.20%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	88,574	3,190,851	2.63%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,209,766	19,343,210	5.56%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	1,068,403	750,773	2,887,621	17.47%
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	4,024,062	2,717,890	39,114,904	5.61%
123	Full Visibility	Family and Children Administration	224,287,000	474,354	17,871,350	189,045,438	7.97%

Period 2 - Aug
Data extracted on October 20, 2026

Joint Resolution - General Fund

111

		FY27	Period 2 - Aug	Period 2 - Aug	FY27	Period 2 - Aug
		10,291,411,000	**286,002,270**	**535,195,665**	**8,962,293,819**	**5.20%**
		BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	30,897	738,900	11,372,374	5.69%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	834,879	1,916,113	24,821,895	6.75%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	20,588	4,879,763	91,723,905	4.81%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	22,610,385	24,390,309	374,597,112	5.43%
139	Full Visibility	Parole Board	3,414,000	1,010	173,264	3,052,991	5.08%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,185,000	7,125	98,631	1,068,555	8.32%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	20,475	122,381	3,563,220	3.20%
153	Full Visibility	Office for People with Disabilities	2,973,000	148,703	176,000	2,363,811	5.92%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	91,675	93,535	2,972,716	2.88%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	17,021	2,364,958	0.71%
162	Cash Transfers	Public Building Authority	3,870,000	-	-	3,870,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	593,400	2.15%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	11,492	278,807	3.82%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,475,861	859,356,795	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	602,210	24,315,577	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,329	8,391,591	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	271,889	3,911,223	6.10%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,346	9,747,308	1.94%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,660,829	4.07%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	164,642	7,881,056	2.00%
220	Cash Transfers	Correctional Health	51,677,000	-	5,465,537	44,589,033	10.58%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	137,750	11,957	26,880,293	0.04%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	(2,981)	93,625	1,858,603	4.53%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,553,417	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	73,138	789,213	7.82%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	768,549	399,466	11,635,341	3.03%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	109,408	3,965,183	2.61%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,259,217	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,844,075	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	(694,431)	1,883,702	73,540,693	2.05%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	352,104	19,252,833	1.76%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,408	23,711,184	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	2,850,057	30,002,130	7.98%
279	Full Visibility	Public Service Appeals Commission	2,800,000	105,804	210,900	2,286,137	7.53%
281	Full Visibility	Office of the Election Comptroller	4,274,000	99,850	314,196	3,563,534	7.35%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,016,157	73,159,163	2.61%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	574,315	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	759,917	14,900,167	4.63%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	739,333	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,579,508	28,137,984	5.05%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	49,930,192	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	15,585	759,492	6,643,488	9.28%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	41,720	119,513	1,939,230	5.39%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	242,250	3,961,675	53,939,774	6.38%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,687,442	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	157,401	151,295	4,585,005	3.00%

Period 2 - Aug
Data extracted on October 20, 2026

		FY27	Period 2 - Aug	Period 2 - Aug	FY27	Period 2 - Aug
Special Appropriations - General Fund		**2,883,292,000**	**18,656,026**	**84,570,726**	**2,656,274,372**	**2.93%**
141		BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**

Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	538,380,740	-	-	538,380,740	0.00%
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	10,007	2,528,993	0.39%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,391,246,000	-	22,455,771	1,297,625,077	1.61%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	390,000	-	-	390,000	0.00%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	-	-	1,895,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,879,000	27,063	11,026	12,793,241	0.09%
71	Full Visibility - External FS	Department of Health	117,954,000	9,993,717	3,773,278	104,187,005	3.20%
78	Full Visibility	Department of Housing	1,517,090	-	-	1,517,090	0.00%
81	Full Visibility - External FS	Department of Education	20,512,290	-	-	20,512,290	0.00%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	283,179	3,010,642	7.92%
87	Full Visibility	Department of Recreation and Sports	1,154,000	79,910	2,400	1,057,290	0.21%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	2,188,687	268,144	10,381,669	1.67%
100	Cash Transfers	Legislative Assembly of the Commonwealth	42,800,000	-	6,155,938	34,803,125	14.38%
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	311,242	284,727	1,425,032	14.09%
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	82,483	608	12,636,751	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	5,972,925	-	5,973,075	0.00%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	121,480	-	-	121,480	0.00%
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	472,089,150	7.92%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	1,253,400	-	-	1,253,400	0.00%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	4,106,771	47,768,229	7.92%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	7,521	705,958	1.04%
241	Full Visibility	Administration for Integral Development of Childhood	11,500,000	-	-	11,500,000	0.00%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	6,000,000	-	-	6,000,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	2,806,933	29,842,133	7.92%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%

Period 2 - Aug
Data extracted on October 20, 2026

			FY27	Period 2 - Aug	Period 2 - Aug	FY27	Period 2 - Aug
		General Fund Appropriations	**13,174,703,000**	**304,658,296**	**619,766,391**	**11,618,568,190**	**4.70%**
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,331,435	53,517,096	2.37%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	5,748,450	37,007,172	335,504,622	9.19%
15	Full Visibility	Office of the Governor	17,019,000	2,074,716	1,034,423	12,860,929	6.08%
16	Full Visibility	Office of Management and Budget	27,884,000	820,061	1,444,295	24,223,565	5.18%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	680,316,740	-	-	680,316,740	0.00%
18	Full Visibility	PR Planning Board	15,974,000	493,321	1,024,288	13,442,414	6.41%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	156,164	31,916	6,836,693	0.44%
23	Full Visibility	Puerto Rico Department of State	13,602,000	559,070	526,790	11,624,792	3.87%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	7,750,031	8,454,344	178,533,331	4.17%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,728,118,000	-	35,690,117	2,610,392,575	1.31%
28	Full Visibility	State Elections Commission	34,061,000	2,114,547	2,053,203	27,891,768	6.03%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	73,441	2,947,853	2.29%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	423,328	732,415	14,930,520	4.38%
31	Full Visibility	General Services Administration	19,505,000	856,843	938,780	16,075,255	4.81%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	22,342	34,171	436,918	6.46%
37	Full Visibility	Civil Rights Commission	839,000	44,362	32,534	729,621	3.88%
38	Full Visibility	Puerto Rico Department of Justice	154,364,000	4,886,293	10,641,346	128,457,007	6.89%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	19,013,100	20,282,747	1,044,565,437	1.85%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	40,537	71,428	5,656,869	1.23%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	1,128,506	211,410	80,627,946	0.26%
43	Full Visibility	Puerto Rico National Guard	19,439,000	585,186	934,291	16,967,915	4.81%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	369,251	12,739,291	7,329,221	37.54%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	1,784,078	3,262,997	47,126,834	5.89%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	2,333,511	5,462,963	100,426,549	4.81%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	501,186	1,595,386	34,717,306	4.15%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	18,525	217,418	3,312,793	5.77%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	21,960	174,283	2,408,384	6.27%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	589,665	3,725,541	28,121,583	10.30%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	14,725	85,943	881,108	8.04%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	415,150	881,199	11,348,657	6.51%
71	Full Visibility - External FS	Department of Health	514,267,000	27,668,232	44,392,218	418,675,527	8.63%
78	Full Visibility	Department of Housing	28,614,090	726,750	2,109,474	23,659,680	7.37%
81	Full Visibility - External FS	Department of Education	3,001,853,290	148,196,150	167,446,796	2,519,853,909	5.58%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	1,320,431	15,741,368	7.17%
87	Full Visibility	Department of Recreation and Sports	35,502,000	847,928	2,298,037	29,738,219	6.47%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	6,292,083	90,479,604	6.13%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	37,986,742	8,727,295	95,375,400	5.82%
96	Full Visibility	Office of the Women's Advocate	7,271,000	(103,113)	349,216	5,088,316	4.80%
100	Cash Transfers	Legislative Assembly of the Commonwealth	133,916,000	-	13,358,271	111,488,380	9.98%
106	Full Visibility	Public Housing Administration	5,832,000	-	228,527	5,378,150	3.92%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	88,574	3,190,851	2.63%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,209,766	19,343,210	5.56%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	1,068,403	750,773	2,887,621	17.47%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	4,335,304	3,002,616	40,539,936	5.95%
123	Full Visibility	Family and Children Administration	224,287,000	474,354	17,871,350	189,045,438	7.97%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	113,380	739,508	24,009,125	2.88%

Period 2 - Aug

Data extracted on October 20, 2026

			FY27	Period 2 - Aug	Period 2 - Aug	FY27	Period 2 - Aug
		General Fund Appropriations	**13,174,703,000**	**304,658,296**	**619,766,391**	**11,618,568,190**	**4.70%**
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	834,879	1,916,113	24,821,895	6.75%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	20,588	4,879,763	91,723,905	4.81%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	28,583,310	24,390,309	380,570,187	5.29%
139	Full Visibility	Parole Board	3,414,000	1,010	173,264	3,052,991	5.08%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,185,000	7,125	98,631	1,068,555	8.32%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	20,475	122,381	3,563,220	3.20%
153	Full Visibility	Office for People with Disabilities	2,973,000	148,703	176,000	2,363,811	5.92%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	91,675	93,535	2,972,716	2.88%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,520,480	-	17,021	2,486,438	0.68%
162	Cash Transfers	Public Building Authority	24,275,000	-	-	24,275,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	593,400	2.15%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	472,089,150	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	11,492	278,807	3.82%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,475,861	859,356,795	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	602,210	24,315,577	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,329	8,391,591	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	271,889	3,911,223	6.10%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,346	9,747,308	1.94%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,660,829	4.07%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	4,106,771	47,768,229	7.92%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	172,163	8,587,014	1.93%
220	Cash Transfers	Correctional Health	51,677,000	-	5,465,537	44,589,033	10.58%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	137,750	11,957	26,880,293	0.04%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	(2,981)	93,625	1,858,603	4.53%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,553,417	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	73,138	789,213	7.82%
241	Full Visibility	Administration for Integral Development of Childhood	24,701,000	768,549	399,466	23,135,341	1.62%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	109,408	10,965,183	0.98%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,259,217	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,844,075	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	98,059,000	(694,431)	1,883,702	79,540,693	1.92%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	352,104	19,252,833	1.76%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,408	23,711,184	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	5,656,990	59,844,264	7.95%
279	Full Visibility	Public Service Appeals Commission	2,800,000	105,804	210,900	2,286,137	7.53%
281	Full Visibility	Office of the Election Comptroller	4,274,000	99,850	314,196	3,563,534	7.35%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	2,016,157	73,159,163	2.61%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	574,315	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	759,917	15,600,167	4.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	739,333	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,579,508	28,137,984	5.05%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	49,930,192	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	15,585	759,492	6,643,488	9.28%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	41,720	119,513	1,939,230	5.39%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	242,250	3,961,675	53,939,774	6.38%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,687,442	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	157,401	151,295	4,585,005	3.00%

Period 3 - September
Data extracted on October 20, 2026

			FY27	Period 3 - September	Period 3 - September	FY27	Period 3 - September
		Joint Resolution - General Fund	10,291,411,000	110,913,076	653,795,645	8,197,585,097	6.35%
		111	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,318,388	52,198,709	2.35%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	23,888,441	311,616,181	5.93%
15	Full Visibility	Office of the Governor	17,019,000	(444,264)	1,472,229	11,832,964	8.65%
16	Full Visibility	Office of Management and Budget	27,884,000	2,185,344	2,640,965	19,397,256	9.47%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	141,936,000	-	-	141,936,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	(405,054)	1,521,366	12,326,102	9.52%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	20,957	206,017	6,609,718	2.86%
23	Full Visibility	Puerto Rico Department of State	11,063,000	104	775,059	8,320,636	7.01%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	19,017,622	18,012,903	141,502,806	8.88%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	17,288,012	1,295,479,485	1.29%
28	Full Visibility	State Elections Commission	34,061,000	(1,141,549)	2,843,893	26,189,425	8.35%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	127,806	2,820,047	3.99%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	5,492,529	702,873	8,700,118	4.21%
31	Full Visibility	General Services Administration	19,505,000	904,838	1,337,736	13,832,682	6.86%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	(4,734)	48,544	393,108	9.18%
37	Full Visibility	Civil Rights Commission	839,000	(9,020)	35,588	703,053	4.24%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	(1,369,196)	13,577,922	115,858,281	8.82%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	(8,885,001)	31,111,871	1,022,338,567	2.83%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	(9,015)	57,251	5,608,632	0.99%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	(744,818)	1,049,569	78,428,195	1.30%
43	Full Visibility	Puerto Rico National Guard	19,439,000	(403,568)	1,824,750	15,546,732	9.39%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	31,198	12,578,481	(5,280,459)	37.07%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	(195,790)	5,597,420	41,725,203	10.10%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	9,384,737	10,575,253	73,389,560	9.92%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	73,607	2,022,206	19,828,252	7.90%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	287,047	308,458	2,717,287	8.18%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	(10,990)	204,895	2,214,480	7.38%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	(395,636)	4,126,171	24,391,049	11.41%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	(14,725)	96,123	799,711	8.99%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	(20,900)	932,236	10,437,321	6.89%
71	Full Visibility - External FS	Department of Health	396,313,000	7,693,408	25,862,988	280,932,126	6.53%
78	Full Visibility	Department of Housing	27,097,000	(438,425)	2,766,197	19,814,818	10.21%
81	Full Visibility - External FS	Department of Education	2,981,341,000	16,152,841	200,270,739	2,282,918,038	6.72%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	1,046,007	11,684,719	7.05%
87	Full Visibility	Department of Recreation and Sports	34,348,000	(931,309)	2,789,519	26,822,718	8.12%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	6,296,852	84,182,752	6.13%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	2,589,585	13,808,510	68,595,636	10.31%
96	Full Visibility	Office of the Women's Advocate	7,271,000	(117,178)	417,158	4,788,336	5.74%
100	Cash Transfers	Legislative Assembly of the Commonwealth	91,116,000	53,423	7,190,915	69,440,916	7.89%
106	Full Visibility	Public Housing Administration	3,172,000	-	215,477	2,502,673	6.79%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	86,798	3,104,053	2.58%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,174,129	18,169,081	5.40%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	136,710	884,699	1,866,211	20.59%
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	(3,459,112)	7,829,049	34,744,967	16.17%
123	Full Visibility	Family and Children Administration	224,287,000	6,774,973	13,949,422	168,321,044	6.22%
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	525,898	1,119,435	9,727,040	8.62%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	(259,986)	1,930,672	23,151,209	6.80%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	2,671,977	5,361,070	83,690,859	5.28%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	5,834,048	46,016,319	322,746,745	10.24%
139	Full Visibility	Parole Board	3,414,000	4,769	175,119	2,873,102	5.13%

Period 3 - September
Data extracted on October 20, 2026

			FY27	Period 3 - September	Period 3 - September	FY27	Period 3 - September
		Joint Resolution - General Fund	**10,291,411,000**	**110,913,076**	**653,795,645**	**8,197,585,097**	**6.35%**
		111	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,185,000	282	105,214	963,059	8.88%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	34,329	177,425	3,351,466	4.64%
153	Full Visibility	Office for People with Disabilities	2,973,000	(20,794)	209,499	2,175,106	7.05%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	(91,675)	347,818	2,716,572	10.70%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	16,259	2,348,699	0.68%
162	Cash Transfers	Public Building Authority	3,870,000	-	-	3,870,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	580,100	2.15%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	11,492	267,315	3.82%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,476,324	773,880,471	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	601,569	23,714,007	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,329	8,282,262	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	270,278	3,640,945	6.07%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,146	9,551,161	1.93%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,498,743	4.07%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	161,186	7,719,870	1.96%
220	Cash Transfers	Correctional Health	51,677,000	9,647,696	1,088,188	33,853,149	2.11%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	(56,700)	121,136	26,815,857	0.45%
226	Cash Transfers	Special Comission Legislative Funds	-	-	-	-	
231	Full Visibility	Office for the Patient's Advocate	2,067,000	42,704	93,597	1,722,302	4.53%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,125,125	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	63,458	725,755	6.79%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	3,510,998	725,721	7,398,622	5.50%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	109,408	3,855,775	2.61%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,098,825	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,743,613	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	37,449,664	981,718	35,109,311	1.07%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	347,847	18,904,987	1.74%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,308	21,856,876	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	2,844,138	27,157,992	7.97%
279	Full Visibility	Public Service Appeals Commission	2,800,000	(23,849)	209,315	2,100,670	7.48%
281	Full Visibility	Office of the Election Comptroller	4,274,000	(28,811)	315,895	3,276,450	7.39%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	48,570,749	24,588,414	62.91%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	532,472	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	759,917	14,140,250	4.63%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	699,500	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,569,612	26,568,372	5.02%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	45,233,787	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	5,281	767,205	5,871,002	9.37%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	(27,149)	135,825	1,830,554	6.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	(242,250)	3,932,819	50,249,205	6.33%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,434,662	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	138,003	253,356	4,193,646	5.02%

Period 3 - September
Data extracted on October 20, 2026

			FY27	Period 3 - September	Period 3 - September	FY27	Period 3 - September
		Special Appropriations - General Fund	**2,883,292,000**	**8,016,417**	**114,967,911**	**2,533,290,044**	**3.99%**
		141	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	538,380,740	-	-	538,380,740	0.00%
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	1,153,093	1,375,900	45.42%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	-	-	-	-	
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,391,246,000	-	31,823,923	1,265,801,155	2.29%
28	Full Visibility	State Elections Commission	-	-	-	-	
29	Cash Transfers	Puerto Rico Federal Affairs Administration	-	-	-	-	
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	390,000	700	-	389,300	0.00%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	316,644	316,644	1,261,712	16.71%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,879,000	131,694	36,877	12,624,670	0.29%
71	Full Visibility - External FS	Department of Health	117,954,000	1,509,436	2,698,600	99,978,969	2.29%
75	Cash Transfers	Office of the Financial Institutions Commissioner	-	-	-	-	
78	Full Visibility	Department of Housing	1,517,090	-	-	1,517,090	0.00%
79	Cash Transfers	Automobile Accidents Compensation Administration	-	-	-	-	
81	Full Visibility - External FS	Department of Education	20,512,290	-	-	20,512,290	0.00%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	283,179	2,727,463	7.92%
87	Full Visibility	Department of Recreation and Sports	1,154,000	12,628	202,700	841,962	17.56%
90	Cash Transfers	Medical Services Administration of Puerto Rico	-	-	-	-	
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	1,287,742	242,182	8,851,746	1.51%
96	Full Visibility	Office of the Women's Advocate	-	-	-	-	
100	Cash Transfers	Legislative Assembly of the Commonwealth	42,800,000	-	20,020,938	14,782,188	46.78%
105	Cash Transfers	Industrial Commission	-	-	-	-	
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	4,828	36,762	1,383,442	1.82%
123	Full Visibility	Family and Children Administration	-	-	-	-	
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	233,227	85,245	12,318,280	0.67%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	(1,493,231)	2,488,719	4,977,588	20.83%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	121,480	-	-	121,480	0.00%
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	427,684,725	7.92%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	1,253,400	-	1,253,400	-	100.00%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	4,106,771	43,661,458	7.92%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	7,521	698,438	1.04%
241	Full Visibility	Administration for Integral Development of Childhood	11,500,000	12,750	3,000,000	8,487,250	26.09%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	6,000,000	6,000,000	-	-	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	2,806,933	27,035,200	7.92%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%

Period 3 - September
Data extracted on October 20, 2026

			FY27	Period 3 - September	Period 3 - September	FY26	Period 3 - September
		General Fund Appropriations	13,174,703,000	118,929,493	768,763,556	10,730,875,141	5.84%
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
8	Cash Transfers	Office of the Comptroller	56,170,000	-	1,318,388	52,198,709	2.35%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	-	23,888,441	311,616,181	5.93%
15	Full Visibility	Office of the Governor	17,019,000	(444,264)	1,472,229	11,832,964	8.65%
16	Full Visibility	Office of Management and Budget	27,884,000	2,185,344	2,640,965	19,397,256	9.47%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	680,316,740	-	-	680,316,740	0.00%
18	Full Visibility	PR Planning Board	15,974,000	(405,054)	1,521,366	12,326,102	9.52%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	20,957	206,017	6,609,718	2.86%
23	Full Visibility	Puerto Rico Department of State	13,602,000	104	1,928,152	9,696,536	14.18%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	19,017,622	18,012,903	141,502,806	8.88%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,728,118,000	-	49,111,935	2,561,280,640	1.80%
28	Full Visibility	State Elections Commission	34,061,000	(1,141,549)	2,843,893	26,189,425	8.35%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	127,806	2,820,047	3.99%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	5,492,529	702,873	8,735,118	4.20%
31	Full Visibility	General Services Administration	19,505,000	904,838	1,337,736	13,832,682	6.86%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	(4,734)	48,544	393,108	9.18%
37	Full Visibility	Civil Rights Commission	839,000	(9,020)	35,588	703,053	4.24%
38	Full Visibility	Puerto Rico Department of Justice	154,364,000	(1,368,496)	13,577,922	116,247,581	8.80%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	(8,885,001)	31,111,871	1,022,338,567	2.83%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	(9,015)	57,251	5,608,632	0.99%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	(428,174)	1,366,213	79,689,907	1.66%
43	Full Visibility	Puerto Rico National Guard	19,439,000	(403,568)	1,824,750	15,546,732	9.39%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	31,198	12,578,481	(5,280,459)	37.07%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	(195,790)	5,597,420	41,725,203	10.10%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	9,384,737	10,575,253	80,466,560	9.31%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	205,301	2,059,083	32,452,922	5.35%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	287,047	308,458	2,717,287	8.18%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	(10,990)	204,895	2,214,480	7.38%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	(395,636)	4,126,171	24,391,049	11.41%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	(14,725)	96,123	799,711	8.99%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	(20,900)	932,236	10,437,321	6.89%
71	Full Visibility - External FS	Department of Health	514,267,000	9,202,843	28,561,588	380,911,095	5.55%
78	Full Visibility	Department of Housing	28,614,090	(438,425)	2,766,197	21,331,908	9.67%
81	Full Visibility - External FS	Department of Education	3,001,853,290	16,152,841	200,270,739	2,303,430,328	6.67%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	1,329,186	14,412,182	7.22%
87	Full Visibility	Department of Recreation and Sports	35,502,000	(918,681)	2,992,220	27,664,681	8.43%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	6,296,852	84,182,752	6.13%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	3,877,327	14,050,692	77,447,381	9.37%
96	Full Visibility	Office of the Women's Advocate	7,271,000	(117,178)	417,158	4,788,336	5.74%
100	Cash Transfers	Legislative Assembly of the Commonwealth	133,916,000	53,423	27,211,853	84,223,103	20.32%
106	Full Visibility	Public Housing Administration	5,832,000	-	215,477	5,162,673	3.69%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	86,798	3,104,053	2.58%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	1,174,129	18,169,081	5.40%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	136,710	884,699	1,866,211	20.59%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	(3,454,284)	7,865,811	36,128,409	15.59%
123	Full Visibility	Family and Children Administration	224,287,000	6,774,973	13,949,422	168,321,044	6.22%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	759,125	1,204,680	22,045,320	4.69%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	(259,986)	1,930,672	23,151,209	6.80%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	2,671,977	5,361,070	83,690,859	5.28%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	4,340,817	48,505,038	327,724,333	10.52%

Period 3 - September
Data extracted on October 20, 2026

			FY27	Period 3 - September	Period 3 - September	FY26	Period 3 - September
		General Fund Appropriations	**13,174,703,000**	**118,929,493**	**768,763,556**	**10,730,875,141**	**5.84%**
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
139	Full Visibility	Parole Board	3,414,000	4,769	175,119	2,873,102	5.13%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,185,000	282	105,214	963,059	8.88%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	34,329	177,425	3,351,466	4.64%
153	Full Visibility	Office for People with Disabilities	2,973,000	(20,794)	209,499	2,175,106	7.05%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	(91,675)	347,818	2,716,572	10.70%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,520,480	-	16,259	2,470,179	0.65%
162	Cash Transfers	Public Building Authority	24,275,000	-	-	24,275,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	13,300	580,100	2.15%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,404,425	427,684,725	7.92%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	11,492	267,315	3.82%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	85,476,324	773,880,471	8.30%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	601,569	23,714,007	2.36%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	109,329	8,282,262	1.27%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	270,278	3,640,945	6.07%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	196,146	9,551,161	1.93%
196	Cash Transfers	Puerto Rico Public Broadcasting Corporation	1,253,400	-	1,253,400	-	100.00%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	162,086	3,498,743	4.07%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	4,106,771	43,661,458	7.92%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	168,707	8,418,307	1.89%
220	Cash Transfers	Correctional Health	51,677,000	9,647,696	1,088,188	33,853,149	2.11%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	(56,700)	121,136	26,815,857	0.45%
226	Cash Transfers	Special Comission Legislative Funds	-	-	-	-	
231	Full Visibility	Office for the Patient's Advocate	2,067,000	42,704	93,597	1,722,302	4.53%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	428,292	4,125,125	7.92%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	63,458	725,755	6.79%
241	Full Visibility	Administration for Integral Development of Childhood	24,701,000	3,523,748	3,725,721	15,885,872	15.08%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	109,408	10,855,775	0.98%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	160,392	3,098,825	4.48%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	100,463	2,743,613	3.30%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	98,059,000	43,449,664	981,718	35,109,311	1.00%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	347,847	18,904,987	1.74%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	1,854,308	21,856,876	6.76%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	5,651,072	54,193,192	7.94%
279	Full Visibility	Public Service Appeals Commission	2,800,000	(23,849)	209,315	2,100,670	7.48%
281	Full Visibility	Office of the Election Comptroller	4,274,000	(28,811)	315,895	3,276,450	7.39%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	48,570,749	24,588,414	62.91%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	41,843	532,472	6.36%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	759,917	14,840,250	4.44%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	39,833	699,500	4.86%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	1,569,612	26,568,372	5.02%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	4,696,404	45,233,787	7.92%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	5,281	767,205	5,871,002	9.37%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	(27,149)	135,825	1,830,554	6.13%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	(242,250)	3,932,819	50,249,205	6.33%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	252,779	2,434,662	7.92%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	138,003	253,356	4,193,646	5.02%

Fiscal Year to Date
October 20, 2026

Figures from period 1 through 3 : July to September 2026

			FY27	FY27	FY27	FY27	FY27
		Joint Resolution - General Fund	**10,291,411,000**	**428,935,764**	**1,664,890,138**	**8,197,585,097**	**16.18%**
		111	**BUDGET**	**ENCUMBRANCES**	**EXPENSES**	**BALANCE**	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
8	Cash Transfers	Office of the Comptroller	56,170,000	-	3,971,291	52,198,709	7.07%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	5,748,450	85,209,369	311,616,181	21.17%
15	Full Visibility	Office of the Governor	17,019,000	1,791,334	3,394,702	11,832,964	19.95%
16	Full Visibility	Office of Management and Budget	27,884,000	3,006,462	5,480,281	19,397,256	19.65%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	141,936,000	-	-	141,936,000	0.00%
18	Full Visibility	PR Planning Board	15,974,000	92,261	3,555,637	12,326,102	22.26%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	344,348	237,934	6,609,718	3.31%
23	Full Visibility	Puerto Rico Department of State	11,063,000	965,573	1,776,792	8,320,636	16.06%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	26,872,768	34,475,427	141,502,806	17.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,336,872,000	-	41,392,515	1,295,479,485	3.10%
28	Full Visibility	State Elections Commission	34,061,000	1,242,085	6,629,490	26,189,425	19.46%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	382,953	2,820,047	11.96%
30	Full Visibility	Human Resources Management & Transformation	16,704,000	5,915,857	2,088,025	8,700,118	12.50%
31	Full Visibility	General Services Administration	19,505,000	2,456,081	3,216,238	13,832,682	16.49%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	21,196	114,696	393,108	21.68%
37	Full Visibility	Civil Rights Commission	839,000	35,341	100,605	703,053	11.99%
38	Full Visibility	Puerto Rico Department of Justice	153,974,000	3,806,229	34,309,490	115,858,281	22.28%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	10,445,244	66,321,189	1,022,338,567	6.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	57,876	133,492	5,608,632	2.30%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	80,592,000	887,034	1,276,771	78,428,195	1.58%
43	Full Visibility	Puerto Rico National Guard	19,439,000	181,618	3,710,650	15,546,732	19.09%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	527,588	38,686,871	(5,280,459)	114.01%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	1,588,289	12,122,508	41,725,203	21.87%
50	Full Visibility	Department of Natural and Environmental Resources	106,561,000	11,769,697	21,401,744	73,389,560	20.08%
55	Full Visibility	Puerto Rico Department of Agriculture	25,583,000	562,796	5,191,952	19,828,252	20.29%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	305,572	746,140	2,717,287	19.80%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	10,970	552,551	2,214,480	19.89%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	194,029	11,591,922	24,391,049	32.04%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	269,289	799,711	25.19%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	394,250	2,701,429	10,437,321	19.96%
71	Full Visibility - External FS	Department of Health	396,313,000	30,584,286	84,796,588	280,932,126	21.40%
78	Full Visibility	Department of Housing	27,097,000	288,325	6,993,857	19,814,818	25.81%
81	Full Visibility - External FS	Department of Education	2,981,341,000	164,348,991	534,073,971	2,282,918,038	17.91%
82	Cash Transfers	Institute of Puerto Rican Culture	14,835,000	-	3,150,281	11,684,719	21.24%
87	Full Visibility	Department of Recreation and Sports	34,348,000	569,071	6,956,211	26,822,718	20.25%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	18,484,248	84,182,752	18.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	133,956,000	38,851,486	26,508,878	68,595,636	19.79%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,508,946	973,718	4,788,336	13.39%
100	Cash Transfers	Legislative Assembly of the Commonwealth	91,116,000	53,423	21,621,661	69,440,916	23.73%
106	Full Visibility	Public Housing Administration	3,172,000	-	669,327	2,502,673	21.10%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	263,947	3,104,053	7.84%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	3,593,919	18,169,081	16.51%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	1,211,615	1,219,173	1,866,211	28.37%
122	Full Visibility	Secretariat of the Department of the Family	48,419,000	564,950	13,109,083	34,744,967	27.07%
123	Full Visibility	Family and Children Administration	224,287,000	7,263,507	48,702,450	168,321,044	21.71%
124	Full Visibility	Child Support Administration (ASUME)	12,984,000	615,255	2,641,704	9,727,040	20.35%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	574,893	4,655,898	23,151,209	16.40%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	2,692,565	15,136,576	83,690,859	14.91%
137	Full Visibility	Department of Correction and Rehabilitation	449,280,000	31,893,858	94,639,397	322,746,745	21.06%
139	Full Visibility	Parole Board	3,414,000	5,779	535,118	2,873,102	15.67%

Fiscal Year to Date
October 20, 2026

Figures from period 1 through 3 : July to September 2026

		FY27	FY27	FY27	FY27	FY27
Joint Resolution - General Fund		10,291,411,000	428,935,764	1,664,890,138	8,197,585,097	16.18%
111		BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	8,960	212,981	963,059	17.97%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	54,804	415,730	3,351,466	10.88%
153	Full Visibility	Office for People with Disabilities	2,973,000	246,538	551,357	2,175,106	18.55%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	535,428	2,716,572	16.46%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,399,000	-	50,301	2,348,699	2.10%
162	Cash Transfers	Public Building Authority	3,870,000	-	-	3,870,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	39,900	580,100	6.44%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	33,685	267,315	11.19%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	256,429,529	773,880,471	24.89%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,804,993	23,714,007	7.07%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	327,738	8,282,262	3.81%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	814,055	3,640,945	18.27%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	588,839	9,551,161	5.81%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	486,257	3,498,743	12.20%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,212,000	-	492,130	7,719,870	5.99%
220	Cash Transfers	Correctional Health	51,677,000	9,647,696	8,176,155	33,853,149	15.82%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	81,050	133,093	26,815,857	0.49%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	65,948	278,751	1,722,302	13.49%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	1,284,875	4,125,125	23.75%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	209,245	725,755	22.38%
241	Full Visibility	Administration for Integral Development of Childhood	13,201,000	4,279,547	1,522,831	7,398,622	11.54%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	4,184,000	-	328,225	3,855,775	7.84%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	481,175	3,098,825	13.44%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	301,388	2,743,613	9.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	92,059,000	53,781,498	3,168,192	35,109,311	3.44%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,051,013	18,904,987	5.27%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	5,563,124	21,856,876	20.29%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,700,000	-	8,542,008	27,157,992	23.93%
279	Full Visibility	Public Service Appeals Commission	2,800,000	98,183	601,146	2,100,670	21.47%
281	Full Visibility	Office of the Election Comptroller	4,274,000	75,734	921,817	3,276,450	21.57%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	52,615,586	24,588,414	68.15%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	125,528	532,472	19.08%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	16,420,000	-	2,279,750	14,140,250	13.88%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	119,500	699,500	14.59%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	4,728,628	26,568,372	15.11%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	14,089,213	45,233,787	23.75%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	33,445	2,279,552	5,871,002	27.85%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	14,571	371,875	1,830,554	16.77%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	-	11,857,795	50,249,205	19.09%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	758,338	2,434,662	23.75%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	297,894	550,459	4,193,646	10.92%

Fiscal Year to Date
October 20, 2026

Figures from period 1 through 3 : July to September 2026

		FY27	FY27	FY27	FY27	FY27
Special Appropriations - General Fund		2,883,292,000	26,883,422	323,118,534	2,533,290,044	11.21%
141		BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	**B2A Visibility**	**Figures from period 1 and 2 : July and August 2026**	**Total**	**Total**	**Total**	**Total**	**Total**
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	538,380,740	-	-	538,380,740	0.00%
23	Full Visibility	Puerto Rico Department of State	2,539,000	-	1,163,100	1,375,900	45.81%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,391,246,000	-	125,444,845	1,265,801,155	9.02%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	390,000	700	-	389,300	0.00%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	1,895,000	316,644	316,644	1,261,712	16.71%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,879,000	206,428	47,902	12,624,670	0.37%
71	Full Visibility - External FS	Department of Health	117,954,000	11,503,153	6,471,878	99,978,969	5.49%
78	Full Visibility	Department of Housing	1,517,090	-	-	1,517,090	0.00%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	849,537	2,727,463	23.75%
87	Full Visibility	Department of Recreation and Sports	1,154,000	106,938	205,100	841,962	17.77%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	16,051,000	3,617,179	3,582,076	8,851,746	22.32%
100	Cash Transfers	Legislative Assembly of the Commonwealth	42,800,000	-	28,017,813	14,782,188	65.46%
106	Full Visibility	Public Housing Administration	2,660,000	-	-	2,660,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	316,070	321,489	1,383,442	15.91%
124	Full Visibility	Child Support Administration (ASUME)	12,728,000	323,867	85,853	12,318,280	0.67%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,479,694	2,488,719	4,977,588	20.83%
162	Cash Transfers	Public Building Authority	20,405,000	-	-	20,405,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	133,213,275	427,684,725	23.75%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	8,213,542	43,661,458	15.83%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	22,562	698,438	3.13%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	7,000,000	-	-	7,000,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	35,456,000	-	8,420,800	27,035,200	23.75%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	700,000	-	-	700,000	0.00%

Fiscal Year to Date

Data extracted on October 20, 2026

			FY27	FY27	FY27	FY27	FY27
		Special Appropriations - General Fund	13,174,703,000	455,819,186	1,988,008,673	10,730,875,141	15.09%
		GF	BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Entity	Total	Total	Total	Total	Total
8	Cash Transfers	Office of the Comptroller	56,170,000	-	3,971,291	52,198,709	7.07%
10	Partial Visibility - Payroll	The General Court of Justice	402,574,000	5,748,450	85,209,369	311,616,181	21.17%
15	Full Visibility	Office of the Governor	17,019,000	1,791,334	3,394,702	11,832,964	19.95%
16	Full Visibility	Office of Management and Budget	27,884,000	3,006,462	5,480,281	19,397,256	19.65%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	680,316,740	-	-	680,316,740	0.00%
18	Full Visibility	PR Planning Board	15,974,000	92,261	3,555,637	12,326,102	22.26%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	7,192,000	344,348	237,934	6,609,718	3.31%
23	Full Visibility	Puerto Rico Department of State	13,602,000	965,573	2,939,892	9,696,536	21.61%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	202,851,000	26,872,768	34,475,427	141,502,806	17.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,728,118,000	-	166,837,360	2,561,280,640	6.12%
28	Full Visibility	State Elections Commission	34,061,000	1,242,085	6,629,490	26,189,425	19.46%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,203,000	-	382,953	2,820,047	11.96%
30	Full Visibility	Human Resources Management & Transformation	16,739,000	5,915,857	2,088,025	8,735,118	12.47%
31	Full Visibility	General Services Administration	19,505,000	2,456,081	3,216,238	13,832,682	16.49%
34	Full Visibility	Commission of Investigation, Processing and Appeals	529,000	21,196	114,696	393,108	21.68%
37	Full Visibility	Civil Rights Commission	839,000	35,341	100,605	703,053	11.99%
38	Full Visibility	Puerto Rico Department of Justice	154,364,000	3,806,929	34,309,490	116,247,581	22.23%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	1,099,105,000	10,445,244	66,321,189	1,022,338,567	6.03%
41	Partial Visibility - Operations	Special Investigations Bureau	5,800,000	57,876	133,492	5,608,632	2.30%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	82,487,000	1,203,678	1,593,415	79,689,907	1.93%
43	Full Visibility	Puerto Rico National Guard	19,439,000	181,618	3,710,650	15,546,732	19.09%
45	Partial Visibility - Operations	Department of Public Safety	33,934,000	527,588	38,686,871	(5,280,459)	114.01%
49	Full Visibility	Department of Transportation and Public Works	55,436,000	1,588,289	12,122,508	41,725,203	21.87%
50	Full Visibility	Department of Natural and Environmental Resources	113,638,000	11,769,697	21,401,744	80,466,560	18.83%
55	Full Visibility	Puerto Rico Department of Agriculture	38,462,000	769,223	5,239,855	32,452,922	13.62%
60	Full Visibility	Office of the Citizen's Ombudsman	3,769,000	305,572	746,140	2,717,287	19.80%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	2,778,000	10,970	552,551	2,214,480	19.89%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	36,177,000	194,029	11,591,922	24,391,049	32.04%
68	Full Visibility	Puerto Rico Labor Relations Board	1,069,000	-	269,289	799,711	25.19%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	13,533,000	394,250	2,701,429	10,437,321	19.96%
71	Full Visibility - External FS	Department of Health	514.267.000	42.087.439	91.268.466	380.911.095	17.75%
78	Full Visibility	Department of Housing	28,614,090	288,325	6,993,857	21,331,908	24.44%
81	Full Visibility - External FS	Department of Education	3,001,853,290	164,348,991	534,073,971	2,303,430,328	17.79%
82	Cash Transfers	Institute of Puerto Rican Culture	18,412,000	-	3,999,818	14,412,182	21.72%
87	Full Visibility	Department of Recreation and Sports	35,502,000	676,009	7,161,311	27,664,681	20.17%
90	Cash Transfers	Medical Services Administration of Puerto Rico	102,667,000	-	18,484,248	84,182,752	18.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,007,000	42,468,665	30,090,954	77,447,381	20.06%
96	Full Visibility	Office of the Women's Advocate	7,271,000	1,508,946	973,718	4,788,336	13.39%
100	Cash Transfers	Legislative Assembly of the Commonwealth	133,916,000	53,423	49,639,473	84,223,103	37.07%
106	Full Visibility	Public Housing Administration	5,832,000	-	669,327	5,162,673	11.48%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,368,000	-	263,947	3,104,053	7.84%
119	Cash Transfers	Department of Economic Development & Commerce	21,763,000	-	3,593,919	18,169,081	16.51%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,297,000	1,211,615	1,219,173	1,866,211	28.37%
122	Full Visibility	Secretariat of the Department of the Family	50,440,000	881,019	13,430,571	36,128,409	26.63%
123	Full Visibility	Family and Children Administration	224,287,000	7,263,507	48,702,450	168,321,044	21.71%
124	Full Visibility	Child Support Administration (ASUME)	25,712,000	939,123	2,727,557	22,045,320	10.61%
126	Full Visibility	Vocational Rehabilitation Administration	28,382,000	574,893	4,655,898	23,151,209	16.40%
127	Full Visibility	Administration for Socioeconomic Development of the Family	101,520,000	2,692,565	15,136,576	83,690,859	14.91%
137	Full Visibility	Department of Correction and Rehabilitation	461,226,000	36,373,552	97,128,115	327,724,333	21.06%
139	Full Visibility	Parole Board	3,414,000	5,779	535,118	2,873,102	15.67%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,185,000	8,960	212,981	963,059	17.97%
152	Full Visibility	Elderly and Retired People Advocate Office	3,822,000	54,804	415,730	3,351,466	10.88%
153	Full Visibility	Office for People with Disabilities	2,973,000	246,538	551,357	2,175,106	18.55%

Fiscal Year to Date

Data extracted on October 20, 2026

			FY27	FY27	FY27	FY27	FY27
		Special Appropriations - General Fund	**13,174,703,000**	**455,819,186**	**1,988,008,673**	**10,730,875,141**	**15.09%**
		GF	**BUDGET**	**ENCUMBRANCES**	**EXPENSES**	**BALANCE**	**% Utilized**
Code	**B2A Visibility**	**Entity**	**Total**	**Total**	**Total**	**Total**	**Total**
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,252,000	-	535,428	2,716,572	16.46%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,520,480	-	50,301	2,470,179	2.00%
162	Cash Transfers	Public Building Authority	24,275,000	-	-	24,275,000	0.00%
167	Cash Transfers	Integral Development of the “Península de Cantera"	620,000	-	39,900	580,100	6.44%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	133,213,275	427,684,725	23.75%
186	Cash Transfers	Culebra Conservation and Development Authority	301,000	-	33,685	267,315	11.19%
187	Cash Transfers	Puerto Rico Health Insurance Administration	1,030,310,000	-	256,429,529	773,880,471	24.89%
189	Cash Transfers	Forensic Science Bureau	25,519,000	-	1,804,993	23,714,007	7.07%
191	Cash Transfers	Musical Arts Corporation	8,610,000	-	327,738	8,282,262	3.81%
192	Cash Transfers	Fine Arts Center Corporation	4,455,000	-	814,055	3,640,945	18.27%
193	Cash Transfers	Office of Government Ethics	10,140,000	-	588,839	9,551,161	5.81%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,985,000	-	486,257	3,498,743	12.20%
208	Cash Transfers	Contributions to the Municipalities	51,875,000	-	8,213,542	43,661,458	15.83%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,933,000	-	514,693	8,418,307	5.76%
220	Cash Transfers	Correctional Health	51,677,000	9,647,696	8,176,155	33,853,149	15.82%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	27,030,000	81,050	133,093	26,815,857	0.49%
231	Full Visibility	Office for the Patient's Advocate	2,067,000	65,948	278,751	1,722,302	13.49%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	5,410,000	-	1,284,875	4,125,125	23.75%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	935,000	-	209,245	725,755	22.38%
241	Full Visibility	Administration for Integral Development of Childhood	24,701,000	4,292,297	4,522,831	15,885,872	18.31%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	11,184,000	-	328,225	10,855,775	2.93%
265	Cash Transfers	Roosevelt Roads Authority	3,580,000	-	481,175	3,098,825	13.44%
268	Cash Transfers	Puerto Rico Institute of Statistics	3,045,000	-	301,388	2,743,613	9.90%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	98,059,000	59,781,498	3,168,192	35,109,311	3.23%
272	Cash Transfers	Office of the Inspector General	19,956,000	-	1,051,013	18,904,987	5.27%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	27,420,000	-	5,563,124	21,856,876	20.29%
277	Cash Transfers	Agricultural Enterprises Development Administration	71,156,000	-	16,962,808	54,193,192	23.84%
279	Full Visibility	Public Service Appeals Commission	2,800,000	98,183	601,146	2,100,670	21.47%
281	Full Visibility	Office of the Election Comptroller	4,274,000	75,734	921,817	3,276,450	21.57%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	77,204,000	-	52,615,586	24,588,414	68.15%
286	Cash Transfers	Authority of the Port of Ponce	658,000	-	125,528	532,472	19.08%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,120,000	-	2,279,750	14,840,250	13.32%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	819,000	-	119,500	699,500	14.59%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	31,297,000	-	4,728,628	26,568,372	15.11%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	14,089,213	45,233,787	23.75%
298	Cash Transfers	Public Service Regulatory Board	8,184,000	33,445	2,279,552	5,871,002	27.85%
311	Cash Transfers	Puerto Rico Gaming Commission	2,217,000	14,571	371,875	1,830,554	16.77%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	62,107,000	-	11,857,795	50,249,205	19.09%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	758,338	2,434,662	23.75%
329	Cash Transfers	Office of Socioeconomic Development	5,042,000	297,894	550,459	4,193,646	10.92%