

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 2 (A)

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

Figures for period 1 and 2: July and August 2025

Data extracted on September 19, 2025

Disclaimers

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Additional Disclaimers

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

- *Budget vs Recorded Expenditures as of the date of the report pertains to Central Government instrumentalities as to the General Fund appropriations approved for FY2026.*
- *Budget vs Recorded Expenditures figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.*
- *Information obtained from PRIFAS 7.5 reflects actual accounting on system as of the date of the reports gures for period 1 and 2: July and August 2025*
- *Recorded Expenditures figures are not considered final FY25 expenditures.*
- *Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.*
- *Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to PRIFAS 7.5 Central Government System. Notwithstanding, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in PRIFAS 7.5, and consequently are not presented in this budget to recorded expenditures report.*
- *Entities classified as Cash Transfers operate outside of PRIFAS 7.5, and the recorded figures reflect transfers made to the agency rather than actual expenditures.*
- *Figures for period 1: July 2026*
- *It is the sole responsibility of the of Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.*
- *Current Financial Accounting Systems encounter various deficiencies regarding their controls structure and certain measures are and will be in place to address such controls structure deficiencies.*
- *The Government of Puerto Rico is committed to provide accurate and complete information.*
- *A variety of periodic and ad-hoc reporting packages are currently distributed for different purposes and scopes. It is important to clarify the distinct scope and nature of the Budget vs. Recorded Expenditures reports provided for Central Government agencies and their operations within the General Fund. Other reports may address a broader scope beyond the General Fund and Central Government agencies, such as the FY Budget vs. Cash Outlays for Central Government, additional component units, and Non-Central Government instrumentalities. These may also incorporate other resources outside the General Fund, including Federal Funds, Special Revenue Funds, Instrumentalities' Income, entity transfers, and other sources directly related to the TSA.*
- *Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.*
- *Actual encumbrances might not include the entire value of the obligations, as some contracts are recorded as encumbrances over the duration of the agreement.*
- *Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.*
- *This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.*
- *The enclosed information may lack certain entries and charges as of the report date due to timing differences.*
- *Budget figures are presented as net of accounting transfers as of the date of the report for all periods.*
- *Expense related error journals will be considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.*
- *Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly.*

Recorded General Fund Expenditures Summary
 as of September 19, 2025

PRIFAS	FY26 BUDGET			YEAR TO DATE		
	ORIGINAL	ADJUSTMENTS ¹	AMENDED	ENCUMBRANCES	EXPENSES	BALANCE
Joint Resolution - Code 111	\$ 10,046,193,000	\$ -	\$ 10,046,193,000	\$ 62,096,318	\$ 1,145,499,574	\$ 8,838,597,108
Special Appropriations - Code 141	3,049,122,000	-	3,049,122,000	8,866,269	529,949,849	2,510,305,883
General Fund	<u>\$ 13,095,315,000</u>	<u>\$ -</u>	<u>\$ 13,095,315,000</u>	<u>\$ 70,962,587</u>	<u>\$ 1,675,449,423</u>	<u>\$ 11,348,902,991</u>

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

PRIFAS 7.5 - Budgetary Transfers in PRIFAS
Figures for period 1 and 2: July and August 2025

		PRIFAS - As initially programmed			FY26 - General Fund Transfers			PRIFAS - as extracted on September 19, 2025		
		10,046,193,000	3,049,122,000	13,095,315,000	-	-	-	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
1	PR Senate	33,260,000	4,115,000	37,375,000	-	(205,750)	(205,750)	33,260,000	3,909,250	37,169,250
2	PR House	43,328,000	10,000	43,338,000	-	-	-	43,328,000	10,000	43,338,000
8	Office of the Comptroller	56,309,000	-	56,309,000	(8,700)	-	(8,700)	56,300,300	-	56,300,300
10	The General Court of Justice	401,931,000	9,726,000	411,657,000	-	-	-	401,931,000	9,726,000	411,657,000
15	Office of the Governor	19,790,000	-	19,790,000	-	-	-	19,790,000	-	19,790,000
16	Office of Management and Budget	23,036,000	3,360,000	26,396,000	-	-	-	23,036,000	3,360,000	26,396,000
17	Custody of the Office of Management and Budget	155,641,000	628,600,001	784,241,001	(3,479,660)	(52,520,000)	(55,999,660)	152,161,340	576,080,001	728,241,341
18	PR Planning Board	22,162,000	-	22,162,000	-	-	-	22,162,000	-	22,162,000
21	Emergency and Disaster Management Bureau	8,198,000	-	8,198,000	-	-	-	8,198,000	-	8,198,000
23	Puerto Rico Department of State	11,875,000	5,082,000	16,957,000	-	-	-	11,875,000	5,082,000	16,957,000
24	Puerto Rico Department of Treasury	215,402,000	-	215,402,000	-	2,838,000	2,838,000	215,402,000	2,838,000	218,240,000
25	Custody of the Department of the Treasury	1,132,174,000	1,472,905,000	2,605,079,000	(4,928,516)	27,050,000	22,121,484	1,127,245,484	1,499,955,000	2,627,200,484
28	State Elections Commission	32,369,000	-	32,369,000	31,000	-	31,000	32,400,000	-	32,400,000
29	Puerto Rico Federal Affairs Administration	3,222,000	-	3,222,000	-	-	-	3,222,000	-	3,222,000
30	Human Resources Management & Transformation	10,309,000	35,000	10,344,000	4,928,516	-	4,928,516	15,237,516	35,000	15,272,516
31	General Services Administration	24,708,000	-	24,708,000	-	1,500,000	1,500,000	24,708,000	1,500,000	26,208,000
34	Commission of Investigation, Processing and Appeals	526,000	-	526,000	-	-	-	526,000	-	526,000
37	Civil Rights Commission	856,000	-	856,000	-	-	-	856,000	-	856,000
38	Puerto Rico Department of Justice	159,850,000	66,000	159,916,000	-	82,000	82,000	159,850,000	148,000	159,998,000
40	Puerto Rico Police Bureau	860,938,000	-	860,938,000	-	2,900,000	2,900,000	860,938,000	2,900,000	863,838,000
41	Special Investigations Bureau	6,061,000	-	6,061,000	-	-	-	6,061,000	-	6,061,000
42	Puerto Rico Fire Department Bureau	87,129,000	-	87,129,000	-	-	-	87,129,000	-	87,129,000
43	Puerto Rico National Guard	20,916,000	-	20,916,000	-	-	-	20,916,000	-	20,916,000
45	Department of Public Safety	270,329,000	6,200,000	276,529,000	-	-	-	270,329,000	6,200,000	276,529,000
49	Department of Transportation and Public Works	57,492,000	10,000,000	67,492,000	-	-	-	57,492,000	10,000,000	67,492,000
50	Department of Natural and Environmental Resources	115,392,000	7,077,000	122,469,000	-	-	-	115,392,000	7,077,000	122,469,000
55	Puerto Rico Department of Agriculture	25,954,000	12,957,000	38,911,000	-	-	-	25,954,000	12,957,000	38,911,000
60	Office of the Citizen's Ombudsman	3,786,000	220,000	4,006,000	-	205,750	205,750	3,786,000	425,750	4,211,750
62	Cooperative Development Commission of Puerto Rico	3,002,000	-	3,002,000	-	-	-	3,002,000	-	3,002,000
67	Puerto Rico Department of Labor and Human Resources	44,813,000	-	44,813,000	-	-	-	44,813,000	-	44,813,000
68	Puerto Rico Labor Relations Board	1,071,000	-	1,071,000	-	-	-	1,071,000	-	1,071,000
69	Puerto Rico Department of Consumer Affairs	14,317,000	200,000	14,517,000	-	-	-	14,317,000	200,000	14,517,000
71	Department of Health	399,508,000	127,881,000	527,389,000	4,373,000	-	4,373,000	403,881,000	127,881,000	531,762,000
78	Department of Housing	27,177,000	-	27,177,000	-	-	-	27,177,000	-	27,177,000
81	Department of Education	3,044,384,000	-	3,044,384,000	-	-	-	3,044,384,000	-	3,044,384,000
82	Institute of Puerto Rican Culture	16,021,000	3,577,000	19,598,000	-	-	-	16,021,000	3,577,000	19,598,000
87	Department of Recreation and Sports	36,313,000	1,031,000	37,344,000	-	-	-	36,313,000	1,031,000	37,344,000
90	Medical Services Administration of Puerto Rico	99,089,000	-	99,089,000	-	-	-	99,089,000	-	99,089,000
95	Mental Health and Drug Addiction Services Administration	135,536,000	15,436,000	150,972,000	-	-	-	135,536,000	15,436,000	150,972,000
96	Office of the Women's Advocate	9,745,000	-	9,745,000	(4,404,000)	-	(4,404,000)	5,341,000	-	5,341,000
100	Legislative Assembly of the Commonwealth	1,343,000	19,000,000	20,343,000	896,050	1,000,000	1,896,050	2,239,050	20,000,000	22,239,050
106	Public Housing Administration	3,309,000	2,555,000	5,864,000	-	-	-	3,309,000	2,555,000	5,864,000
109	Puerto Rico School of Plastic Arts	2,907,000	-	2,907,000	765,170	-	765,170	3,672,170	-	3,672,170
119	Department of Economic Development & Commerce	22,186,000	-	22,186,000	-	-	-	22,186,000	-	22,186,000
120	Veteran's Advocate Office of Puerto Rico	4,455,000	-	4,455,000	-	-	-	4,455,000	-	4,455,000
122	Secretariat of the Department of the Family	49,541,000	2,021,000	51,562,000	-	-	-	49,541,000	2,021,000	51,562,000
123	Family and Children Administration	236,201,000	-	236,201,000	-	-	-	236,201,000	-	236,201,000
124	Child Support Administration (ASUME)	13,133,000	4,704,000	17,837,000	-	-	-	13,133,000	4,704,000	17,837,000
126	Vocational Rehabilitation Administration	28,820,000	-	28,820,000	-	-	-	28,820,000	-	28,820,000
127	Administration for Socioeconomic Development of the Family	105,541,000	-	105,541,000	-	-	-	105,541,000	-	105,541,000
137	Department of Correction and Rehabilitation	428,176,000	11,946,000	440,122,000	-	-	-	428,176,000	11,946,000	440,122,000
139	Parole Board	3,419,000	-	3,419,000	-	-	-	3,419,000	-	3,419,000

PRIFAS 7.5 - Budgetary Transfers in PRIFAS

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		10,046,193,000	3,049,122,000	13,095,315,000	-	-	-	10,046,193,000	3,049,122,000	13,095,315,000
Code	Entity	111	141	GF	111	141	GF	111	141	GF
143	Offic Protec y Defensa Pers Imp	1,237,000	27,000	1,264,000	-	-	-	1,237,000	27,000	1,264,000
152	Elderly and Retired People Advocate Office	3,809,000	-	3,809,000	-	-	-	3,809,000	-	3,809,000
153	Office for People with Disabilities	4,057,000	-	4,057,000	-	-	-	4,057,000	-	4,057,000
155	State Historic Preservation Office of Puerto Rico	3,363,000	-	3,363,000	-	550,000	550,000	3,363,000	550,000	3,913,000
161	Puerto Rico Infrastructure Financing Authority	2,405,000	-	2,405,000	-	-	-	2,405,000	-	2,405,000
162	Public Building Authority	5,047,000	-	5,047,000	-	-	-	5,047,000	-	5,047,000
167	Integral Development of the "Península de Cantera"	602,000	-	602,000	-	-	-	602,000	-	602,000
176	University of Puerto Rico	-	560,898,000	560,898,000	-	-	-	-	560,898,000	560,898,000
186	Culebra Conservation and Development Authority	264,000	-	264,000	-	-	-	264,000	-	264,000
187	Puerto Rico Health Insurance Administration	834,514,000	-	834,514,000	-	-	-	834,514,000	-	834,514,000
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	6,000,000	6,000,000	-	-	-	-	6,000,000	6,000,000
189	Forensic Science Bureau	23,729,000	810,000	24,539,000	-	-	-	23,729,000	810,000	24,539,000
191	Musical Arts Corporation	8,506,000	-	8,506,000	-	-	-	8,506,000	-	8,506,000
192	Fine Arts Center Corporation	4,262,000	-	4,262,000	-	-	-	4,262,000	-	4,262,000
193	Office of Government Ethics	10,149,000	-	10,149,000	-	-	-	10,149,000	-	10,149,000
200	Special Independent Prosecutor's Panel	3,588,000	-	3,588,000	-	-	-	3,588,000	-	3,588,000
208	Contributions to the Municipalities	-	66,839,999	66,839,999	-	-	-	-	66,839,999	66,839,999
215	Puerto Rico Conservatory of Music Corporation	8,215,000	721,000	8,936,000	-	-	-	8,215,000	721,000	8,936,000
220	Correctional Health	55,039,000	-	55,039,000	-	-	-	55,039,000	-	55,039,000
221	Medical Emergency Corps Bureau	30,037,000	-	30,037,000	2,714,490	-	2,714,490	32,751,490	-	32,751,490
222	Legislative Services	1,667,000	9,025,000	10,692,000	-	(1,000,000)	(1,000,000)	1,667,000	8,025,000	9,692,000
223	Capitol Building Legislature	18,362,000	4,000,000	22,362,000	(887,350)	-	(887,350)	17,474,650	4,000,000	21,474,650
224	Joint Comission Controllers Office	-	-	-	-	-	-	-	-	-
226	Special comision Legislative Funds	-	-	-	-	-	-	-	-	-
231	Office for the Patient's Advocate	2,089,000	-	2,089,000	-	-	-	2,089,000	-	2,089,000
235	Puerto Rico Housing Finance Corporation	8,326,000	-	8,326,000	-	-	-	8,326,000	-	8,326,000
238	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	1,101,000	-	-	-	1,101,000	-	1,101,000
241	Administration for Integral Development of Childhood	14,060,000	-	14,060,000	-	15,000,000	15,000,000	14,060,000	15,000,000	29,060,000
264	Corporation for the "Caño Martín Peña" Enlace Project	3,608,000	-	3,608,000	-	-	-	3,608,000	-	3,608,000
265	Roosevelt Roads Authority	1,139,000	-	1,139,000	-	-	-	1,139,000	-	1,139,000
268	Puerto Rico Institute of Statistics	2,900,000	-	2,900,000	-	-	-	2,900,000	-	2,900,000
271	Puerto Rico Technology and Innovation Services	93,223,000	10,200,000	103,423,000	-	-	-	93,223,000	10,200,000	103,423,000
272	Office of the Inspector General	19,556,000	-	19,556,000	-	-	-	19,556,000	-	19,556,000
276	Puerto Rico Public Private Partnership Authority	28,653,000	-	28,653,000	-	-	-	28,653,000	-	28,653,000
277	Agricultural Enterprises Development Administration	37,140,000	36,392,000	73,532,000	-	-	-	37,140,000	36,392,000	73,532,000
279	Public Service Appeals Commission	2,819,000	-	2,819,000	-	-	-	2,819,000	-	2,819,000
281	Office of the Election Comptroller	2,923,000	-	2,923,000	-	-	-	2,923,000	-	2,923,000
285	Puerto Rico Integrated Transit Authority	83,927,000	-	83,927,000	-	-	-	83,927,000	-	83,927,000
286	Authority of the Port of Ponce	691,000	-	691,000	-	-	-	691,000	-	691,000
288	University of Puerto Rico Comprehensive Cancer Center	17,650,000	5,071,000	22,721,000	-	-	-	17,650,000	5,071,000	22,721,000
293	Center for Diabetes Research, Education, and Medical Services	904,000	334,000	1,238,000	-	-	-	904,000	334,000	1,238,000
295	Fiscal Agency & Financial Advisory Authority	38,625,000	-	38,625,000	-	-	-	38,625,000	-	38,625,000
297	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	59,323,000	-	-	-	59,323,000	-	59,323,000
298	Public Service Regulatory Board	8,172,000	-	8,172,000	-	-	-	8,172,000	-	8,172,000
311	Puerto Rico Gaming Commission	2,273,000	-	2,273,000	-	-	-	2,273,000	-	2,273,000
312	Retirement Board of the Government of Puerto Rico	56,349,000	100,000	56,449,000	-	2,600,000	2,600,000	56,349,000	2,700,000	59,049,000
317	Congressional Budget Office	3,193,000	-	3,193,000	-	-	-	3,193,000	-	3,193,000
329	Office of Socioeconomic Development	5,747,000	-	5,747,000	-	-	-	5,747,000	-	5,747,000

Period 1 - July

Data extracted on September 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	40,745,210	618,224,614	9,387,223,176	6.15%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,770,457	30,489,543	8.33%
2	Cash Transfers	PR House	43,328,000	-	3,531,276	39,796,724	8.15%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	4,584,570	51,715,730	8.14%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	26,222,161	375,708,839	6.52%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,554,027	17,987,751	7.85%
16	Full Visibility	Office of Management and Budget	23,036,000	151,046	1,457,617	21,427,337	6.33%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	152,161,340	-	-	152,161,340	0.00%
18	Full Visibility	PR Planning Board	22,162,000	552,133	948,107	20,661,760	4.28%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	446,894	487,072	7,264,034	5.94%
23	Full Visibility	Puerto Rico Department of State	11,875,000	1,182,564	478,941	10,213,495	4.03%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	9,833,886	205,568,114	4.57%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,127,245,484	-	1,701,319	1,125,544,165	0.15%
28	Full Visibility	State Elections Commission	32,400,000	149,777	2,958,705	29,291,519	9.13%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	360,905	2,861,095	11.20%
30	Full Visibility	Human Resources Management & Transformation	15,237,516	21,011	736,067	14,480,438	4.83%
31	Full Visibility	General Services Administration	24,708,000	447,550	937,623	23,322,827	3.79%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,618	479,252	7.34%
37	Full Visibility	Civil Rights Commission	856,000	99,286	36,084	720,630	4.22%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	670,074	12,463,368	146,716,559	7.80%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	9,551,923	70,343,254	781,042,823	8.17%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	69,195	409,589	5,582,216	6.76%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	864,686	7,981,278	78,283,037	9.16%
43	Full Visibility	Puerto Rico National Guard	20,916,000	3,629	1,513,596	19,398,775	7.24%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	78,590	22,714,051	247,536,358	8.40%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	220	5,434,023	52,057,757	9.45%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	1,589,470	8,464,049	105,338,481	7.34%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	28,440	2,221,971	23,703,589	8.56%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	220,176	268,383	3,297,441	7.09%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	197,814	2,734,022	6.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	2,211	4,562,521	40,248,268	10.18%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,821	970,202	9.23%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	-	1,361,541	12,955,459	9.51%
71	Full Visibility - External FS	Department of Health	403,881,000	-	28,121,126	375,759,874	6.96%
78	Full Visibility	Department of Housing	27,177,000	-	2,753,324	24,423,676	10.13%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	138,537,824	2,905,846,176	4.55%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	1,221,422	14,799,578	7.62%
87	Full Visibility	Department of Recreation and Sports	36,313,000	260,907	4,798,441	31,253,652	13.21%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,424,256	90,664,744	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	5,762,915	129,773,085	4.25%
96	Full Visibility	Office of the Women's Advocate	5,341,000	882,100	222,289	4,236,611	4.16%
100	Cash Transfers	Legislative Assembly of the Commonwealth	2,239,050	106,833	67,912	2,064,305	3.03%
106	Full Visibility	Public Housing Administration	3,309,000	-	236,061	3,072,939	7.13%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	265,231	3,406,939	7.22%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,232,069	19,953,931	10.06%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,603	4,371,704	1.54%
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	711,577	8,088,940	40,740,483	16.33%
123	Full Visibility	Family and Children Administration	236,201,000	3,829,601	7,164,542	225,206,857	3.03%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	357,039	911,724	11,864,237	6.94%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	348	1,154,067	27,665,585	4.00%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	988,976	6,113,550	98,438,474	5.79%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	2,842,641	44,489,713	380,843,646	10.39%

Period 1 - July

Data extracted on September 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	40,745,210	618,224,614	9,387,223,176	6.15%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	6,332	227,860	3,184,808	6.66%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	1,380	28,887	1,206,733	2.34%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	53,222	140,041	3,615,738	3.68%
153	Full Visibility	Office for People with Disabilities	4,057,000	91,617	167,101	3,798,282	4.12%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	1,389	379,162	2,982,449	11.27%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,621	2,209,379	8.13%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,636,931	8.13%
167	Cash Transfers	Integral Development of the "Peninsula de Cantera"	602,000	-	48,913	553,088	8.13%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,486	242,514	8.14%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,277	764,972,723	8.33%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	1,917,261	21,811,739	8.08%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	37,821	8,468,179	0.44%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	346,974	3,915,026	8.14%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	827,743	9,321,257	8.16%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	682,600	7,532,400	8.31%
220	Cash Transfers	Correctional Health	55,039,000	-	6,820,879	48,218,121	12.39%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	346,283	1,883,965	30,521,242	5.75%
222	Cash Transfers	Legislative Services	1,667,000	-	133,156	1,533,844	7.99%
223	Cash Transfers	Capitol Building Legislature	17,474,650	-	1,495,160	15,979,490	8.56%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	159,217	118,846	1,810,938	5.69%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	7,649,513	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,086,781	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	501,170	645,292	12,913,538	4.59%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,314,850	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	1,046,456	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	12,893,623	330,679	79,998,698	0.35%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	17,962,760	8.15%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,323,019	26,329,981	8.11%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	3,408,724	33,731,276	9.18%
279	Full Visibility	Public Service Appeals Commission	2,819,000	33,357	191,271	2,594,372	6.79%
281	Full Visibility	Office of the Election Comptroller	2,923,000	120,036	204,366	2,598,598	6.99%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	54,636,993	29,290,007	65.10%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	-	691,000	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	1,470,833	16,179,167	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	828,667	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,138,885	35,486,115	8.13%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	-	59,323,000	0.00%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	9,157	774,264	7,388,579	9.47%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	38	185,528	2,087,433	8.16%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,210,901	52,138,099	7.47%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,926,917	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	76,312	436,072	5,234,615	7.59%

Period 1 - July

Data extracted on September 19, 2025

Special Appropriations - General Fund			FY26	FY26	FY26	FY26	FY26
141			3,049,122,000	407,808	297,807,793	2,750,906,398	9.77%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	3,909,250	-	-	3,909,250	0.00%
2	Cash Transfers	PR House	10,000	-	813	9,188	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	9,726,000	0.00%
16	Full Visibility	Office of Management and Budget	3,360,000	-	-	3,360,000	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	576,080,001	-	-	576,080,001	0.00%
23	Full Visibility	Puerto Rico Department of State	5,082,000	-	-	5,082,000	0.00%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,499,955,000	-	240,936,815	1,259,018,185	16.06%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	148,000	-	-	148,000	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	-	-	2,900,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	86,902	24,546	12,845,552	0.19%
60	Full Visibility	Office of the Citizen's Ombudsman	425,750	-	-	425,750	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	127,881,000	-	2,810,449	125,070,551	2.20%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	290,631	3,286,369	8.13%
87	Full Visibility	Department of Recreation and Sports	1,031,000	-	-	1,031,000	0.00%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	184,029	15,251,971	1.19%
100	Cash Transfers	Legislative Assembly of the Commonwealth	20,000,000	-	-	20,000,000	0.00%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	183,918	-	1,837,082	0.00%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	136,988	85	4,566,927	0.00%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	-	-	11,946,000	0.00%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	-	-	550,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	45,572,963	515,325,038	8.13%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	810,000	-	-	810,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	4,320,000	62,519,999	6.46%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	58,581	662,419	8.13%
222	Cash Transfers	Legislative Services	8,025,000	-	652,031	7,372,969	8.13%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Joint Comision Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	-	-	15,000,000	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	-	-	10,200,000	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	2,956,850	33,435,150	8.13%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	334,000	-	-	334,000	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	2,700,000	-	-	2,700,000	0.00%

Period 1 - July

Data extracted on September 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	41,153,019	916,032,407	12,138,129,574	7.00%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,169,250	-	2,770,457	34,398,793	7.45%
2	Cash Transfers	PR House	43,338,000	-	3,532,089	39,805,911	8.15%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	4,584,570	51,715,730	8.14%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	26,222,161	385,434,839	6.37%
15	Full Visibility	Office of the Governor	19,790,000	248,222	1,554,027	17,987,751	7.85%
16	Full Visibility	Office of Management and Budget	26,396,000	151,046	1,457,617	24,787,337	5.52%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	728,241,341	-	-	728,241,341	0.00%
18	Full Visibility	PR Planning Board	22,162,000	552,133	948,107	20,661,760	4.28%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	446,894	487,072	7,264,034	5.94%
23	Full Visibility	Puerto Rico Department of State	16,957,000	1,182,564	478,941	15,295,495	2.82%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	9,833,886	208,406,114	4.51%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,627,200,484	-	242,638,134	2,384,562,350	9.24%
28	Full Visibility	State Elections Commission	32,400,000	149,777	2,958,705	29,291,519	9.13%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	360,905	2,861,095	11.20%
30	Full Visibility	Human Resources Management & Transformation	15,272,516	21,011	736,067	14,515,438	4.82%
31	Full Visibility	General Services Administration	26,208,000	447,550	937,623	24,822,827	3.58%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	8,130	38,618	479,252	7.34%
37	Full Visibility	Civil Rights Commission	856,000	99,286	36,084	720,630	4.22%
38	Full Visibility	Puerto Rico Department of Justice	159,998,000	670,074	12,463,368	146,864,559	7.79%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	9,551,923	70,343,254	783,942,823	8.14%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	69,195	409,589	5,582,216	6.76%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	864,686	7,981,278	78,283,037	9.16%
43	Full Visibility	Puerto Rico National Guard	20,916,000	3,629	1,513,596	19,398,775	7.24%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	78,590	22,714,051	253,736,358	8.21%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	220	5,434,023	62,057,757	8.05%
50	Full Visibility	Department of Natural and Environmental Resources	122,469,000	1,589,470	8,464,049	112,415,481	6.91%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	115,342	2,246,518	36,549,140	5.77%
60	Full Visibility	Office of the Citizen's Ombudsman	4,211,750	220,176	268,383	3,723,191	6.37%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	70,164	197,814	2,734,022	6.59%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	2,211	4,562,521	40,248,268	10.18%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	98,821	970,202	9.23%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	-	1,361,541	13,155,459	9.38%
71	Full Visibility - External FS	Department of Health	531,762,000	-	30,931,575	500,830,425	5.82%
78	Full Visibility	Department of Housing	27,177,000	-	2,753,324	24,423,676	10.13%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	138,537,824	2,905,846,176	4.55%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	1,512,053	18,085,947	7.72%
87	Full Visibility	Department of Recreation and Sports	37,344,000	260,907	4,798,441	32,284,652	12.85%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,424,256	90,664,744	8.50%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	5,946,945	145,025,055	3.94%
96	Full Visibility	Office of the Women's Advocate	5,341,000	882,100	222,289	4,236,611	4.16%
100	Cash Transfers	Legislative Assembly of the Commonwealth	22,239,050	106,833	67,912	22,064,305	0.31%
106	Full Visibility	Public Housing Administration	5,864,000	-	236,061	5,627,939	4.03%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	265,231	3,406,939	7.22%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,232,069	19,953,931	10.06%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	14,693	68,603	4,371,704	1.54%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	895,495	8,088,940	42,577,565	15.69%
123	Full Visibility	Family and Children Administration	236,201,000	3,829,601	7,164,542	225,206,857	3.03%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	494,027	911,809	16,431,164	5.11%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	348	1,154,067	27,665,585	4.00%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	988,976	6,113,550	98,438,474	5.79%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	2,842,641	44,489,713	392,789,646	10.11%

Period 1 - July
Data extracted on September 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	41,153,019	916,032,407	12,138,129,574	7.00%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	6,332	227,860	3,184,808	6.66%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	1,380	28,887	1,233,733	2.29%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	53,222	140,041	3,615,738	3.68%
153	Full Visibility	Office for People with Disabilities	4,057,000	91,617	167,101	3,798,282	4.12%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	1,389	379,162	3,532,449	9.69%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,621	2,209,379	8.13%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,636,931	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	553,088	8.13%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	45,572,963	515,325,038	8.13%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,486	242,514	8.14%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,541,277	764,972,723	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	24,539,000	-	1,917,261	22,621,739	7.81%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	37,821	8,468,179	0.44%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	346,974	3,915,026	8.14%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	827,743	9,321,257	8.16%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,575	3,297,425	8.10%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	4,320,000	62,519,999	6.46%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	741,181	8,194,819	8.29%
220	Cash Transfers	Correctional Health	55,039,000	-	6,820,879	48,218,121	12.39%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	346,283	1,883,965	30,521,242	5.75%
222	Cash Transfers	Legislative Services	9,692,000	-	785,187	8,906,813	8.10%
223	Cash Transfers	Capitol Building Legislature	21,474,650	-	1,495,160	19,979,490	6.96%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	159,217	118,846	1,810,938	5.69%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	7,649,513	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,086,781	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	501,170	645,292	27,913,538	2.22%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,314,850	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	1,046,456	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	12,893,623	330,679	90,198,698	0.32%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	17,962,760	8.15%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,323,019	26,329,981	8.11%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	6,365,574	67,166,426	8.66%
279	Full Visibility	Public Service Appeals Commission	2,819,000	33,357	191,271	2,594,372	6.79%
281	Full Visibility	Office of the Election Comptroller	2,923,000	120,036	204,366	2,598,598	6.99%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	54,636,993	29,290,007	65.10%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	-	691,000	0.00%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	1,470,833	21,250,167	6.47%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,238,000	-	75,333	1,162,667	6.09%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,138,885	35,486,115	8.13%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	-	59,323,000	0.00%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	9,157	774,264	7,388,579	9.47%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	38	185,528	2,087,433	8.16%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	59,049,000	-	4,210,901	54,838,099	7.13%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,926,917	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	76,312	436,072	5,234,615	7.59%

Period 2 - August

Data extracted on September 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
			10,046,193,000	21,351,108	527,274,960	8,838,597,108	5.25%
111			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	2,751,720	27,737,823	8.27%
2	Cash Transfers	PR House	43,328,000	-	3,516,531	36,280,193	8.12%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	4,546,018	47,169,712	8.07%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	25,980,677	349,728,162	6.46%
15	Full Visibility	Office of the Governor	19,790,000	1,063,058	1,000,903	15,923,790	5.06%
16	Full Visibility	Office of Management and Budget	23,036,000	638,541	1,358,672	19,430,124	5.90%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	152,161,340	-	-	152,161,340	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,443,062	19,710,109	6.51%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	288,539	280,176	6,695,319	3.42%
23	Full Visibility	Puerto Rico Department of State	11,875,000	100,187	679,776	9,433,533	5.72%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	14,681,749	190,886,364	6.82%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,127,245,484	-	16,294,914	1,109,249,251	1.45%
28	Full Visibility	State Elections Commission	32,400,000	660,054	2,088,467	26,542,998	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,612,015	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,237,516	364,173	833,325	13,282,940	5.47%
31	Full Visibility	General Services Administration	24,708,000	908,595	925,714	21,488,518	3.75%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	38,074	439,760	7.24%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,572	683,528	4.62%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	2,445,026	10,962,972	133,308,560	6.86%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	3,571,397	61,539,086	715,932,339	7.15%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	143,791	475,767	4,962,658	7.85%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	48,018	7,228,498	71,006,520	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	11,015	1,213,083	18,174,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	455,002	21,878,885	225,202,471	8.09%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	6,419	4,057,186	47,994,152	7.06%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	3,195,702	9,588,230	92,554,549	8.31%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	29,809	1,698,376	21,975,404	6.54%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	(50,066)	354,254	2,993,252	9.36%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	200,375	2,534,354	6.67%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	166,353	3,753,696	36,328,219	8.38%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	82,468	887,733	7.70%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	-	951,944	12,003,516	6.65%
71	Full Visibility - External FS	Department of Health	403,881,000	-	21,657,974	354,101,899	5.36%
78	Full Visibility	Department of Housing	27,177,000	-	2,002,324	22,421,352	7.37%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	107,843,454	2,798,002,722	3.54%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	701,751	14,097,828	4.38%
87	Full Visibility	Department of Recreation and Sports	36,313,000	291,926	2,372,515	28,589,210	6.53%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	82,361,864	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	7,777,652	121,995,432	5.74%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(51,333)	323,628	3,964,315	6.06%
100	Cash Transfers	Legislative Assembly of the Commonwealth	2,239,050	(8,903)	76,013	1,997,194	3.39%
106	Full Visibility	Public Housing Administration	3,309,000	-	223,374	2,849,565	6.75%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	223,363	3,183,577	6.08%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,175,488	17,778,443	9.81%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	263,036	3,591,639	5.90%
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	(116,308)	2,875,906	37,980,885	5.81%
123	Full Visibility	Family and Children Administration	236,201,000	2,911,484	18,843,549	203,451,825	7.98%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	58,314	858,951	10,946,972	6.54%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,860	1,634,152	24,873,573	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,377	5,846,157	91,958,940	5.54%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	5,432,552	23,965,524	351,445,570	5.60%

Period 2 - August

Data extracted on September 19, 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	21,351,108	527,274,960	8,838,597,108	5.25%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	21,641	226,383	2,936,784	6.62%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,237,000	-	110,242	1,096,491	8.91%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	164,306	3,451,539	4.31%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	172,992	3,571,644	4.26%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	9,997	153,440	2,819,012	4.56%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,316	2,014,063	8.12%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,226,863	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	504,175	8.13%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,386	221,128	8.10%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	695,433,830	8.33%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	1,911,547	19,900,192	8.06%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,127,932	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	328,199	3,586,827	7.70%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	808,456	8,512,801	7.97%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,475	3,006,950	8.10%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	681,100	6,851,300	8.29%
220	Cash Transfers	Correctional Health	55,039,000	-	3,060,309	45,157,812	5.56%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	64,209	1,820,585	28,636,448	5.56%
222	Cash Transfers	Legislative Services	1,667,000	-	129,956	1,403,888	7.80%
223	Cash Transfers	Capitol Building Legislature	17,474,650	-	1,491,960	14,487,530	8.54%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,241)	166,059	1,677,120	7.95%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	6,973,025	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,072,563	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	43,374	507,121	12,363,043	3.61%
264	Cash Transfers	Corporation for the "Caño Martín Peña" Enlace Project	3,608,000	-	293,150	3,021,700	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	953,913	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	(3,340,039)	5,284,644	78,054,093	5.67%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	16,369,521	8.15%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,312,781	24,017,200	8.07%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	3,176,392	30,554,884	8.55%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	224,140	2,291,753	7.95%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	2,387,415	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,163,516	1.34%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	1,470,833	14,708,333	8.33%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	75,333	753,333	8.33%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,101,109	32,385,006	8.03%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	21,941	766,198	6,600,440	9.38%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,095	132,589	1,947,750	5.83%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	4,144,179	47,993,920	7.35%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,660,833	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	64,670	341,357	4,828,588	5.94%

Period 2 - August

Data extracted on September 19, 2025

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	8,458,460	232,142,055	2,510,305,883	7.61%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	3,909,250	-	-	3,909,250	0.00%
2	Cash Transfers	PR House	10,000	-	813	8,375	8.13%
10	Partial Visibility - Payroll	The General Court of Justice	9,726,000	-	-	9,726,000	0.00%
16	Full Visibility	Office of Management and Budget	3,360,000	-	-	3,360,000	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	576,080,001	-	-	576,080,001	0.00%
23	Full Visibility	Puerto Rico Department of State	5,082,000	2,446,381	1,063,069	1,572,550	20.92%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,499,955,000	-	142,826,622	1,116,191,563	9.52%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	148,000	-	-	148,000	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	-	-	2,900,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	25,782	15,438	12,804,332	0.12%
60	Full Visibility	Office of the Citizen's Ombudsman	425,750	60,000	-	365,750	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	127,881,000	-	1,769,284	123,301,267	1.38%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	-	3,286,369	0.00%
87	Full Visibility	Department of Recreation and Sports	1,031,000	-	222,000	809,000	21.53%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	3,416,586	11,835,385	22.13%
100	Cash Transfers	Legislative Assembly of the Commonwealth	20,000,000	-	19,000,000	1,000,000	95.00%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	(14,976)	14,976	1,837,082	0.74%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	474,389	39,922	4,052,615	0.85%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,479,694	1,493,231	5,973,075	12.50%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	-	-	550,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,298,194	471,026,843	7.90%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	810,000	-	-	810,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	19,319,999	43,200,000	28.90%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	58,581	603,838	8.13%
222	Cash Transfers	Legislative Services	8,025,000	-	652,031	6,720,938	8.13%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Joint Comision Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	850,880	-	14,149,120	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	136,310	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	(2,143,691)	35,578,841	-5.89%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	334,000	-	-	334,000	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	2,700,000	-	95,000	2,605,000	3.52%

Period 2 - August

Data extracted on September 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	29,809,568	759,417,016	11,348,902,991	5.80%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,169,250	-	2,751,720	31,647,073	7.40%
2	Cash Transfers	PR House	43,338,000	-	3,517,343	36,288,568	8.12%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	4,546,018	47,169,712	8.07%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	25,980,677	359,454,162	6.31%
15	Full Visibility	Office of the Governor	19,790,000	1,063,058	1,000,903	15,923,790	5.06%
16	Full Visibility	Office of Management and Budget	26,396,000	638,541	1,358,672	22,790,124	5.15%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	728,241,341	-	-	728,241,341	0.00%
18	Full Visibility	PR Planning Board	22,162,000	(491,411)	1,443,062	19,710,109	6.51%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	288,539	280,176	6,695,319	3.42%
23	Full Visibility	Puerto Rico Department of State	16,957,000	2,546,568	1,742,845	11,006,083	10.28%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	14,681,749	193,724,364	6.73%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,627,200,484	-	159,121,536	2,225,440,814	6.06%
28	Full Visibility	State Elections Commission	32,400,000	660,054	2,088,467	26,542,998	6.45%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	249,080	2,612,015	7.73%
30	Full Visibility	Human Resources Management & Transformation	15,272,516	364,173	833,325	13,317,940	5.46%
31	Full Visibility	General Services Administration	26,208,000	908,595	925,714	22,988,518	3.53%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	1,418	38,074	439,760	7.24%
37	Full Visibility	Civil Rights Commission	856,000	(2,470)	39,572	683,528	4.62%
38	Full Visibility	Puerto Rico Department of Justice	159,998,000	2,445,026	10,962,972	133,456,560	6.85%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	3,571,397	61,539,086	718,832,339	7.12%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	143,791	475,767	4,962,658	7.85%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	48,018	7,228,498	71,006,520	8.30%
43	Full Visibility	Puerto Rico National Guard	20,916,000	11,015	1,213,083	18,174,677	5.80%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	455,002	21,878,885	231,402,471	7.91%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	6,419	4,057,186	57,994,152	6.01%
50	Full Visibility	Department of Natural and Environmental Resources	122,469,000	3,195,702	9,588,230	99,631,549	7.83%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	55,591	1,713,814	34,779,736	4.40%
60	Full Visibility	Office of the Citizen's Ombudsman	4,211,750	9,934	354,254	3,359,002	8.41%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	(707)	200,375	2,534,354	6.67%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	166,353	3,753,696	36,328,219	8.38%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	-	82,468	887,733	7.70%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	-	951,944	12,203,516	6.56%
71	Full Visibility - External FS	Department of Health	531,762,000	-	23,427,258	477,403,167	4.41%
78	Full Visibility	Department of Housing	27,177,000	-	2,002,324	22,421,352	7.37%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	107,843,454	2,798,002,722	3.54%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	701,751	17,384,196	3.58%
87	Full Visibility	Department of Recreation and Sports	37,344,000	291,926	2,594,515	29,398,210	6.95%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	8,302,880	82,361,864	8.38%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	11,194,238	133,830,817	7.41%
96	Full Visibility	Office of the Women's Advocate	5,341,000	(51,333)	323,628	3,964,315	6.06%
100	Cash Transfers	Legislative Assembly of the Commonwealth	22,239,050	(8,903)	19,076,013	2,997,194	85.78%
106	Full Visibility	Public Housing Administration	5,864,000	-	223,374	5,404,565	3.81%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	223,363	3,183,577	6.08%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	2,175,488	17,778,443	9.81%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	517,029	263,036	3,591,639	5.90%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	(131,284)	2,890,881	39,817,967	5.61%
123	Full Visibility	Family and Children Administration	236,201,000	2,911,484	18,843,549	203,451,825	7.98%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	532,703	898,874	14,999,588	5.04%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,157,860	1,634,152	24,873,573	5.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	633,377	5,846,157	91,958,940	5.54%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	9,912,246	25,458,755	357,418,645	5.78%

Period 2 - August

Data extracted on September 19, 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	29,809,568	759,417,016	11,348,902,991	5.80%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	21,641	226,383	2,936,784	6.62%
143	Full Visibility	Ofic Protec y Defensa Pers Imp	1,264,000	-	110,242	1,123,491	8.72%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	(107)	164,306	3,451,539	4.31%
153	Full Visibility	Office for People with Disabilities	4,057,000	53,647	172,992	3,571,644	4.26%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	9,997	153,440	3,369,012	3.92%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	195,316	2,014,063	8.12%
162	Cash Transfers	Public Building Authority	5,047,000	-	410,069	4,226,863	8.13%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	48,913	504,175	8.13%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	44,298,194	471,026,843	7.90%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	21,386	221,128	8.10%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	69,538,893	695,433,830	8.33%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	24,539,000	-	1,911,547	20,710,192	7.79%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,340,246	7,127,932	15.76%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	328,199	3,586,827	7.70%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	808,456	8,512,801	7.97%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	290,475	3,006,950	8.10%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	19,319,999	43,200,000	28.90%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	739,681	7,455,138	8.28%
220	Cash Transfers	Correctional Health	55,039,000	-	3,060,309	45,157,812	5.56%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	64,209	1,820,585	28,636,448	5.56%
222	Cash Transfers	Legislative Services	9,692,000	-	781,987	8,124,826	8.07%
223	Cash Transfers	Capitol Building Legislature	21,474,650	-	1,491,960	18,487,530	6.95%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	(32,241)	166,059	1,677,120	7.95%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	676,488	6,973,025	8.13%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	14,219	1,072,563	1.29%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	894,254	507,121	26,512,163	1.75%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	293,150	3,021,700	8.13%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	92,544	953,913	8.13%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	-	2,664,375	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	(3,203,729)	5,284,644	88,117,783	5.11%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	1,593,240	16,369,521	8.15%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	2,312,781	24,017,200	8.07%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	1,032,701	66,133,725	1.40%
279	Full Visibility	Public Service Appeals Commission	2,819,000	78,479	224,140	2,291,753	7.95%
281	Full Visibility	Office of the Election Comptroller	2,923,000	(19,998)	231,181	2,387,415	7.91%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	1,126,491	28,163,516	1.34%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	1,470,833	19,779,333	6.47%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,238,000	-	75,333	1,087,333	6.09%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	3,101,109	32,385,006	8.03%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	21,941	766,198	6,600,440	9.38%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,095	132,589	1,947,750	5.83%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	59,049,000	-	4,239,179	50,598,920	7.18%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	266,083	2,660,833	8.33%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	64,670	341,357	4,828,588	5.94%

Fiscal Year to Date

Figures for period 1 and 2: July and August 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	62,096,318	1,145,499,574	8,838,597,108	11.40%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	33,260,000	-	5,522,177	27,737,823	16.60%
2	Cash Transfers	PR House	43,328,000	-	7,047,807	36,280,193	16.27%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	9,130,588	47,169,712	16.22%
10	Partial Visibility - Payroll	The General Court of Justice	401,931,000	-	52,202,838	349,728,162	12.99%
15	Full Visibility	Office of the Governor	19,790,000	1,311,280	2,554,930	15,923,790	12.91%
16	Full Visibility	Office of Management and Budget	23,036,000	789,586	2,816,289	19,430,124	12.23%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	152,161,340	-	-	152,161,340	0.00%
18	Full Visibility	PR Planning Board	22,162,000	60,722	2,391,169	19,710,109	10.79%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	735,433	767,248	6,695,319	9.36%
23	Full Visibility	Puerto Rico Department of State	11,875,000	1,282,751	1,158,717	9,433,533	9.76%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	215,402,000	-	24,515,636	190,886,364	11.38%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,127,245,484	-	17,996,233	1,109,249,251	1.60%
28	Full Visibility	State Elections Commission	32,400,000	809,830	5,047,172	26,542,998	15.58%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	609,985	2,612,015	18.93%
30	Full Visibility	Human Resources Management & Transformation	15,237,516	385,184	1,569,392	13,282,940	10.30%
31	Full Visibility	General Services Administration	24,708,000	1,356,145	1,863,336	21,488,518	7.54%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	9,548	76,692	439,760	14.58%
37	Full Visibility	Civil Rights Commission	856,000	96,816	75,657	683,528	8.84%
38	Full Visibility	Puerto Rico Department of Justice	159,850,000	3,115,100	23,426,340	133,308,560	14.66%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	860,938,000	13,123,321	131,882,340	715,932,339	15.32%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	212,986	885,356	4,962,658	14.61%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	912,704	15,209,776	71,006,520	17.46%
43	Full Visibility	Puerto Rico National Guard	20,916,000	14,644	2,726,679	18,174,677	13.04%
45	Partial Visibility - Operations	Department of Public Safety	270,329,000	533,592	44,592,937	225,202,471	16.50%
49	Full Visibility	Department of Transportation and Public Works	57,492,000	6,639	9,491,209	47,994,152	16.51%
50	Full Visibility	Department of Natural and Environmental Resources	115,392,000	4,785,171	18,052,279	92,554,549	15.64%
55	Full Visibility	Puerto Rico Department of Agriculture	25,954,000	58,249	3,920,347	21,975,404	15.10%
60	Full Visibility	Office of the Citizen's Ombudsman	3,786,000	170,111	622,637	2,993,252	16.45%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	69,457	398,189	2,534,354	13.26%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	168,564	8,316,217	36,328,219	18.56%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	181,290	887,733	16.93%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,317,000	-	2,313,484	12,003,516	16.16%
71	Full Visibility - External FS	Department of Health	403,881,000	-	49,779,101	354,101,899	12.33%
78	Full Visibility	Department of Housing	27,177,000	-	4,755,648	22,421,352	17.50%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	246,381,278	2,798,002,722	8.09%
82	Cash Transfers	Institute of Puerto Rican Culture	16,021,000	-	1,923,172	14,097,828	12.00%
87	Full Visibility	Department of Recreation and Sports	36,313,000	552,833	7,170,957	28,589,210	19.75%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	16,727,136	82,361,864	16.88%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	135,536,000	-	13,540,568	121,995,432	9.99%
96	Full Visibility	Office of the Women's Advocate	5,341,000	830,767	545,918	3,964,315	10.22%
100	Cash Transfers	Legislative Assembly of the Commonwealth	2,239,050	97,930	143,925	1,997,194	6.43%
106	Full Visibility	Public Housing Administration	3,309,000	-	459,435	2,849,565	13.88%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	488,594	3,183,577	13.31%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	4,407,557	17,778,443	19.87%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	531,722	331,639	3,591,639	7.44%
122	Full Visibility	Secretariat of the Department of the Family	49,541,000	595,269	10,964,846	37,980,885	22.13%
123	Full Visibility	Family and Children Administration	236,201,000	6,741,085	26,008,091	203,451,825	11.01%
124	Full Visibility	Child Support Administration (ASUME)	13,133,000	415,352	1,770,676	10,946,972	13.48%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,158,208	2,788,220	24,873,573	9.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	1,622,352	11,959,707	91,958,940	11.33%
137	Full Visibility	Department of Correction and Rehabilitation	428,176,000	8,275,193	68,455,237	351,445,570	15.99%

Fiscal Year to Date

Figures for period 1 and 2: July and August 2025

Joint Resolution - General Fund			FY26	FY26	FY26	FY26	FY26
111			10,046,193,000	62,096,318	1,145,499,574	8,838,597,108	11.40%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	27,972	454,244	2,936,784	13.29%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,237,000	1,380	139,129	1,096,491	11.25%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	53,114	304,347	3,451,539	7.99%
153	Full Visibility	Office for People with Disabilities	4,057,000	145,263	340,093	3,571,644	8.38%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,363,000	11,386	532,601	2,819,012	15.84%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	390,937	2,014,063	16.26%
162	Cash Transfers	Public Building Authority	5,047,000	-	820,138	4,226,863	16.25%
167	Cash Transfers	Integral Development of the "Península de Cantera"	602,000	-	97,825	504,175	16.25%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	42,872	221,128	16.24%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	139,080,170	695,433,830	16.67%
189	Cash Transfers	Forensic Science Bureau	23,729,000	-	3,828,808	19,900,192	16.14%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,378,068	7,127,932	16.20%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	675,173	3,586,827	15.84%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	1,636,199	8,512,801	16.12%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	581,050	3,006,950	16.19%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,215,000	-	1,363,700	6,851,300	16.60%
220	Cash Transfers	Correctional Health	55,039,000	-	9,881,188	45,157,812	17.95%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	410,492	3,704,550	28,636,448	11.31%
222	Cash Transfers	Legislative Services	1,667,000	-	263,112	1,403,888	15.78%
223	Cash Transfers	Capitol Building Legislature	17,474,650	-	2,987,120	14,487,530	17.09%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	126,975	284,905	1,677,120	13.64%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	1,352,975	6,973,025	16.25%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	28,438	1,072,563	2.58%
241	Full Visibility	Administration for Integral Development of Childhood	14,060,000	544,544	1,152,414	12,363,043	8.20%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	586,300	3,021,700	16.25%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	185,088	953,913	16.25%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	93,223,000	9,553,584	5,615,323	78,054,093	6.02%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	3,186,479	16,369,521	16.29%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	4,635,800	24,017,200	16.18%
277	Cash Transfers	Agricultural Enterprises Development Administration	37,140,000	-	6,585,116	30,554,884	17.73%
279	Full Visibility	Public Service Appeals Commission	2,819,000	111,836	415,411	2,291,753	14.74%
281	Full Visibility	Office of the Election Comptroller	2,923,000	100,038	435,547	2,387,415	14.90%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	55,763,484	28,163,516	66.44%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	17,650,000	-	2,941,667	14,708,333	16.67%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	904,000	-	150,667	753,333	16.67%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	6,239,994	32,385,006	16.16%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	31,098	1,540,462	6,600,440	18.85%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,133	318,117	1,947,750	14.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	56,349,000	-	8,355,080	47,993,920	14.83%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	532,167	2,660,833	16.67%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	140,982	777,430	4,828,588	13.53%

Fiscal Year to Date

Figures for period 1 and 2: July and August 2025

			FY26	FY26	FY26	FY26	FY26
Special Appropriations - General Fund			3,049,122,000	8,866,269	529,949,849	2,510,305,883	17.38%
141			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	3,909,250	-	-	3,909,250	0.00%
2	Cash Transfers	PR House	10,000	-	1,625	8,375	16.25%
10	Partial Visibility - Pavroll	The General Court of Justice	9,726,000	-	-	9,726,000	0.00%
16	Full Visibility	Office of Management and Budget	3,360,000	-	-	3,360,000	0.00%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	576,080,001	-	-	576,080,001	0.00%
23	Full Visibility	Puerto Rico Department of State	5,082,000	2,446,381	1,063,069	1,572,550	20.92%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	2,838,000	-	-	2,838,000	0.00%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	1,499,955,000	-	383,763,437	1,116,191,563	25.58%
30	Full Visibility	Human Resources Management & Transformation	35,000	-	-	35,000	0.00%
31	Full Visibility	General Services Administration	1,500,000	-	-	1,500,000	0.00%
38	Full Visibility	Puerto Rico Department of Justice	148,000	-	-	148,000	0.00%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	2,900,000	-	-	2,900,000	0.00%
45	Partial Visibility - Operations	Department of Public Safety	6,200,000	-	-	6,200,000	0.00%
49	Full Visibility	Department of Transportation and Public Works	10,000,000	-	-	10,000,000	0.00%
50	Full Visibility	Department of Natural and Environmental Resources	7,077,000	-	-	7,077,000	0.00%
55	Full Visibility	Puerto Rico Department of Agriculture	12,957,000	112,684	39,985	12,804,332	0.31%
60	Full Visibility	Office of the Citizen's Ombudsman	425,750	60,000	-	365,750	0.00%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	200,000	-	-	200,000	0.00%
71	Full Visibility - External FS	Department of Health	127,881,000	-	4,579,733	123,301,267	3.58%
82	Cash Transfers	Institute of Puerto Rican Culture	3,577,000	-	290,631	3,286,369	8.13%
87	Full Visibility	Department of Recreation and Sports	1,031,000	-	222,000	809,000	21.53%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	15,436,000	-	3,600,615	11,835,385	23.33%
100	Cash Transfers	Legislative Assembly of the Commonwealth	20,000,000	-	19,000,000	1,000,000	95.00%
106	Full Visibility	Public Housing Administration	2,555,000	-	-	2,555,000	0.00%
122	Full Visibility	Secretariat of the Department of the Family	2,021,000	168,943	14,976	1,837,082	0.74%
124	Full Visibility	Child Support Administration (ASUME)	4,704,000	611,377	40,007	4,052,615	0.85%
137	Full Visibility	Department of Correction and Rehabilitation	11,946,000	4,479,694	1,493,231	5,973,075	12.50%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	27,000	-	-	27,000	0.00%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	550,000	-	-	550,000	0.00%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	89,871,157	471,026,843	16.02%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	810,000	-	-	810,000	0.00%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	23,639,999	43,200,000	35.37%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	721,000	-	117,163	603,838	16.25%
222	Cash Transfers	Legislative Services	8,025,000	-	1,304,063	6,720,938	16.25%
223	Cash Transfers	Capitol Building Legislature	4,000,000	-	-	4,000,000	0.00%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
241	Full Visibility	Administration for Integral Development of Childhood	15,000,000	850,880	-	14,149,120	0.00%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	10,200,000	136,310	-	10,063,690	0.00%
277	Cash Transfers	Agricultural Enterprises Development Administration	36,392,000	-	813,159	35,578,841	2.23%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	5,071,000	-	-	5,071,000	0.00%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	334,000	-	-	334,000	0.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	2,700,000	-	95,000	2,605,000	3.52%

Fiscal Year to Date

Figures for period 1 and 2: July and August 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
			13,095,315,000	70,962,587	1,675,449,423	11,348,902,991	12.79%
GF			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
1	Cash Transfers	PR Senate	37,169,250	-	5,522,177	31,647,073	14.86%
2	Cash Transfers	PR House	43,338,000	-	7,049,432	36,288,568	16.27%
8	Cash Transfers	Office of the Comptroller	56,300,300	-	9,130,588	47,169,712	16.22%
10	Partial Visibility - Payroll	The General Court of Justice	411,657,000	-	52,202,838	359,454,162	12.68%
15	Full Visibility	Office of the Governor	19,790,000	1,311,280	2,554,930	15,923,790	12.91%
16	Full Visibility	Office of Management and Budget	26,396,000	789,586	2,816,289	22,790,124	10.67%
17	OMB and Treasury Custodies	Custody of the Office of Management and Budget	728,241,341	-	-	728,241,341	0.00%
18	Full Visibility	PR Planning Board	22,162,000	60,722	2,391,169	19,710,109	10.79%
21	Partial Visibility - Operations	Emergency and Disaster Management Bureau	8,198,000	735,433	767,248	6,695,319	9.36%
23	Full Visibility	Puerto Rico Department of State	16,957,000	3,729,132	2,221,786	11,006,083	13.10%
24	Full Visibility - External FS	Puerto Rico Department of Treasury	218,240,000	-	24,515,636	193,724,364	11.23%
25	OMB and Treasury Custodies	Custody of the Department of the Treasury	2,627,200,484	-	401,759,670	2,225,440,814	15.29%
28	Full Visibility	State Elections Commission	32,400,000	809,830	5,047,172	26,542,998	15.58%
29	Cash Transfers	Puerto Rico Federal Affairs Administration	3,222,000	-	609,985	2,612,015	18.93%
30	Full Visibility	Human Resources Management & Transformation	15,272,516	385,184	1,569,392	13,317,940	10.28%
31	Full Visibility	General Services Administration	26,208,000	1,356,145	1,863,336	22,988,518	7.11%
34	Full Visibility	Commission of Investigation, Processing and Appeals	526,000	9,548	76,692	439,760	14.58%
37	Full Visibility	Civil Rights Commission	856,000	96,816	75,657	683,528	8.84%
38	Full Visibility	Puerto Rico Department of Justice	159,998,000	3,115,100	23,426,340	133,456,560	14.64%
40	Partial Visibility - Operations	Puerto Rico Police Bureau	863,838,000	13,123,321	131,882,340	718,832,339	15.27%
41	Partial Visibility - Operations	Special Investigations Bureau	6,061,000	212,986	885,356	4,962,658	14.61%
42	Partial Visibility - Operations	Puerto Rico Fire Department Bureau	87,129,000	912,704	15,209,776	71,006,520	17.46%
43	Full Visibility	Puerto Rico National Guard	20,916,000	14,644	2,726,679	18,174,677	13.04%
45	Partial Visibility - Operations	Department of Public Safety	276,529,000	533,592	44,592,937	231,402,471	16.13%
49	Full Visibility	Department of Transportation and Public Works	67,492,000	6,639	9,491,209	57,994,152	14.06%
50	Full Visibility	Department of Natural and Environmental Resources	122,469,000	4,785,171	18,052,279	99,631,549	14.74%
55	Full Visibility	Puerto Rico Department of Agriculture	38,911,000	170,933	3,960,332	34,779,736	10.18%
60	Full Visibility	Office of the Citizen's Ombudsman	4,211,750	230,111	622,637	3,359,002	14.78%
62	Full Visibility	Cooperative Development Commission of Puerto Rico	3,002,000	69,457	398,189	2,534,354	13.26%
67	Full Visibility	Puerto Rico Department of Labor and Human Resources	44,813,000	168,564	8,316,217	36,328,219	18.56%
68	Full Visibility	Puerto Rico Labor Relations Board	1,071,000	1,977	181,290	887,733	16.93%
69	Full Visibility	Puerto Rico Department of Consumer Affairs	14,517,000	-	2,313,484	12,203,516	15.94%
71	Full Visibility - External FS	Department of Health	531,762,000	-	54,358,833	477,403,167	10.22%
78	Full Visibility	Department of Housing	27,177,000	-	4,755,648	22,421,352	17.50%
81	Full Visibility - External FS	Department of Education	3,044,384,000	-	246,381,278	2,798,002,722	8.09%
82	Cash Transfers	Institute of Puerto Rican Culture	19,598,000	-	2,213,804	17,384,196	11.30%
87	Full Visibility	Department of Recreation and Sports	37,344,000	552,833	7,392,957	29,398,210	19.80%
90	Cash Transfers	Medical Services Administration of Puerto Rico	99,089,000	-	16,727,136	82,361,864	16.88%
95	Full Visibility - External FS	Mental Health and Drug Addiction Services Administration	150,972,000	-	17,141,183	133,830,817	11.35%
96	Full Visibility	Office of the Women's Advocate	5,341,000	830,767	545,918	3,964,315	10.22%
100	Cash Transfers	Legislative Assembly of the Commonwealth	22,239,050	97,930	19,143,925	2,997,194	86.08%
106	Full Visibility	Public Housing Administration	5,864,000	-	459,435	5,404,565	7.83%
109	Cash Transfers	Puerto Rico School of Plastic Arts	3,672,170	-	488,594	3,183,577	13.31%
119	Cash Transfers	Department of Economic Development & Commerce	22,186,000	-	4,407,557	17,778,443	19.87%
120	Full Visibility	Veteran's Advocate Office of Puerto Rico	4,455,000	531,722	331,639	3,591,639	7.44%
122	Full Visibility	Secretariat of the Department of the Family	51,562,000	764,211	10,979,822	39,817,967	21.29%
123	Full Visibility	Family and Children Administration	236,201,000	6,741,085	26,008,091	203,451,825	11.01%
124	Full Visibility	Child Support Administration (ASUME)	17,837,000	1,026,730	1,810,683	14,999,588	10.15%
126	Full Visibility	Vocational Rehabilitation Administration	28,820,000	1,158,208	2,788,220	24,873,573	9.67%
127	Full Visibility	Administration for Socioeconomic Development of the Family	105,541,000	1,622,352	11,959,707	91,958,940	11.33%
137	Full Visibility	Department of Correction and Rehabilitation	440,122,000	12,754,887	69,948,468	357,418,645	15.89%

Fiscal Year to Date

Figures for period 1 and 2: July and August 2025

General Fund Appropriations			FY26	FY26	FY26	FY26	FY26
GF			13,095,315,000	70,962,587	1,675,449,423	11,348,902,991	12.79%
			BUDGET	ENCUMBRANCES	EXPENSES	BALANCE	% Utilized
Code	B2A Visibility	Figures for period 1: July 2026	Total	Total	Total	Total	Total
139	Full Visibility	Parole Board	3,419,000	27,972	454,244	2,936,784	13.29%
143	Full Visibility	Office of Protection and Defense for People with Disabilities	1,264,000	1,380	139,129	1,123,491	11.01%
152	Full Visibility	Elderly and Retired People Advocate Office	3,809,000	53,114	304,347	3,451,539	7.99%
153	Full Visibility	Office for People with Disabilities	4,057,000	145,263	340,093	3,571,644	8.38%
155	Full Visibility	State Historic Preservation Office of Puerto Rico	3,913,000	11,386	532,601	3,369,012	13.61%
161	Cash Transfers	Puerto Rico Infrastructure Financing Authority	2,405,000	-	390,937	2,014,063	16.26%
162	Cash Transfers	Public Building Authority	5,047,000	-	820,138	4,226,863	16.25%
167	Cash Transfers	Integral Development of the "Peninsula de Cantera"	602,000	-	97,825	504,175	16.25%
176	Cash Transfers	University of Puerto Rico	560,898,000	-	89,871,157	471,026,843	16.02%
186	Cash Transfers	Culebra Conservation and Development Authority	264,000	-	42,872	221,128	16.24%
187	Cash Transfers	Puerto Rico Health Insurance Administration	834,514,000	-	139,080,170	695,433,830	16.67%
188	Cash Transfers	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	6,000,000	-	-	6,000,000	0.00%
189	Cash Transfers	Forensic Science Bureau	24,539,000	-	3,828,808	20,710,192	15.60%
191	Cash Transfers	Musical Arts Corporation	8,506,000	-	1,378,068	7,127,932	16.20%
192	Cash Transfers	Fine Arts Center Corporation	4,262,000	-	675,173	3,586,827	15.84%
193	Cash Transfers	Office of Government Ethics	10,149,000	-	1,636,199	8,512,801	16.12%
200	Cash Transfers	Special Independent Prosecutor's Panel	3,588,000	-	581,050	3,006,950	16.19%
208	Cash Transfers	Contributions to the Municipalities	66,839,999	-	23,639,999	43,200,000	35.37%
215	Cash Transfers	Puerto Rico Conservatory of Music Corporation	8,936,000	-	1,480,862	7,455,138	16.57%
220	Cash Transfers	Correctional Health	55,039,000	-	9,881,188	45,157,812	17.95%
221	Partial Visibility - Operations	Medical Emergency Corps Bureau	32,751,490	410,492	3,704,550	28,636,448	11.31%
222	Cash Transfers	Legislative Services	9,692,000	-	1,567,174	8,124,826	16.17%
223	Cash Transfers	Capitol Building Legislature	21,474,650	-	2,987,120	18,487,530	13.91%
224	Cash Transfers	Joint Comission Controllers Office	-	-	-	-	-
226	Cash Transfers	Special comision Legislative Funds	-	-	-	-	-
231	Full Visibility	Office for the Patient's Advocate	2,089,000	126,975	284,905	1,677,120	13.64%
235	Cash Transfers	Puerto Rico Housing Finance Corporation	8,326,000	-	1,352,975	6,973,025	16.25%
238	Cash Transfers	Ponce Authority (Authority Of The Port Of The Americas)	1,101,000	-	28,438	1,072,563	2.58%
241	Full Visibility	Administration for Integral Development of Childhood	29,060,000	1,395,424	1,152,414	26,512,163	3.97%
264	Cash Transfers	Corporation for the "Caño Martin Peña" Enlace Project	3,608,000	-	586,300	3,021,700	16.25%
265	Cash Transfers	Roosevelt Roads Authority	1,139,000	-	185,088	953,913	16.25%
268	Cash Transfers	Puerto Rico Institute of Statistics	2,900,000	-	235,625	2,664,375	8.13%
271	Cash Transfers	Puerto Rico Technology and Innovation Services	103,423,000	9,689,894	5,615,323	88,117,783	5.43%
272	Cash Transfers	Office of the Inspector General	19,556,000	-	3,186,479	16,369,521	16.29%
276	Cash Transfers	Puerto Rico Public Private Partnership Authority	28,653,000	-	4,635,800	24,017,200	16.18%
277	Cash Transfers	Agricultural Enterprises Development Administration	73,532,000	-	7,398,275	66,133,725	10.06%
279	Full Visibility	Public Service Appeals Commission	2,819,000	111,836	415,411	2,291,753	14.74%
281	Full Visibility	Office of the Election Comptroller	2,923,000	100,038	435,547	2,387,415	14.90%
285	Cash Transfers	Puerto Rico Integrated Transit Authority	83,927,000	-	55,763,484	28,163,516	66.44%
286	Cash Transfers	Authority of the Port of Ponce	691,000	-	73,125	617,875	10.58%
288	Cash Transfers	University of Puerto Rico Comprehensive Cancer Center	22,721,000	-	2,941,667	19,779,333	12.95%
293	Cash Transfers	Center for Diabetes Research, Education, and Medical Services	1,238,000	-	150,667	1,087,333	12.17%
295	Cash Transfers	Fiscal Agency & Financial Advisory Authority	38,625,000	-	6,239,994	32,385,006	16.16%
297	Cash Transfers	Financial Oversight and Management Board for Puerto Rico	59,323,000	-	9,639,988	49,683,013	16.25%
298	Cash Transfers	Public Service Regulatory Board	8,172,000	31,098	1,540,462	6,600,440	18.85%
311	Cash Transfers	Puerto Rico Gaming Commission	2,273,000	7,133	318,117	1,947,750	14.00%
312	Cash Transfers	Retirement Board of the Government of Puerto Rico	59,049,000	-	8,450,080	50,598,920	14.31%
317	Cash Transfers	Congressional Budget Office	3,193,000	-	532,167	2,660,833	16.67%
329	Cash Transfers	Office of Socioeconomic Development	5,747,000	140,982	777,430	4,828,588	13.53%