



Arthur J. Gonzalez
Chair

Members

Andrew G. Biggs
Cameron McKenzie
John E. Nixon
Betty A. Rosa
Juan A. Sabater
Luis A. Ubiñas

Robert F. Mujica Jr.
Executive Director

BY ELECTRONIC MAIL

June 27, 2025

The Honorable Jenniffer A. González Colón
Governor of Puerto Rico

The Honorable Thomas Rivera Schatz
President of the Senate of Puerto Rico

The Honorable Carlos J. Méndez Núñez
Speaker of the House of Representatives of Puerto Rico

Dear Governor González Colón, President Rivera Schatz, and Speaker Méndez Núñez:

Pursuant to a Resolution adopted by the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), a copy of which is attached hereto as **Exhibit A** (the “Resolution”), and Section 202(f) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”), the Oversight Board hereby certifies that the Fiscal Year 2026 Budget for the Commonwealth of Puerto Rico (the “FY2026 Commonwealth Budget”) is a compliant budget as set forth in the Resolution. The FY2026 Commonwealth Budget is attached to the Resolution as **Exhibit 1**,

The Oversight Board looks forward to continuing working with the Government to accomplish the requirements and goals of PROMESA for the benefit of the people of Puerto Rico.

Sincerely,

Robert F. Mujica, Jr.
Executive Director

CC: Mr. Francisco J. Domenech Fernández

Hon. González Colón

Hon. Rivera Schatz

Hon. Méndez Núñez

June 27, 2025

Page: 2

Mr. Orlando Rivera Berríos

FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO

JUNE 27, 2025

**RESOLUTION CERTIFYING THE FISCAL YEAR 2026 BUDGET OF THE
COMMONWEALTH OF PUERTO RICO**

WHEREAS, on June 30, 2016, the federal Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”) was enacted;

WHEREAS, PROMESA Section 101 created the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”);

WHEREAS, PROMESA Section 202 establishes a multi-step procedure for the development, submission, review, approval, and certification of a budget for the Commonwealth of Puerto Rico;

WHEREAS, PROMESA Section 202(c) provides that: (i) the Governor must submit a proposed budget to the Oversight Board according to the schedule established by the Oversight Board; (ii) the Oversight Board must determine, in the Oversight Board’s sole discretion, whether the proposed budget is compliant with the applicable fiscal plan; (iii) if the Oversight Board determines that the proposed budget is not compliant with the applicable fiscal plan, then the Oversight Board shall provide to the Governor a notice of violation that includes a description of any necessary corrective action and an opportunity to correct the violations; (iv) the Governor may correct any violations identified by the Oversight Board and submit a revised proposed budget to the Oversight Board; and (v) if the Governor fails to develop a budget that the Oversight Board determines is a compliant budget by the time specified in the notice delivered by the Oversight Board, the Oversight Board shall develop and submit to the Governor and the Legislative Assembly (“Legislature”) a revised compliant budget for the Commonwealth;

WHEREAS, on February 4, 2025, the Oversight Board sent to the Governor and the Legislature a letter establishing a schedule for submitting, approving, and certifying the Fiscal Year 2026 budget for the Commonwealth of Puerto Rico;

WHEREAS, on March 3, 2025, the Governor submitted to the Oversight Board a proposed Fiscal Year 2026 Commonwealth Budget (the “Proposed FY2026 Commonwealth Budget”);

WHEREAS, the Oversight Board reviewed and discussed the Proposed FY2026 Commonwealth Budget with the Governor’s representatives;

WHEREAS, on April 21, 2025, the Oversight Board determined that the Proposed FY2026 Commonwealth Budget was not compliant with the current certified Fiscal Plan and sent to the Governor a notice of violation regarding the Proposed FY2026 Commonwealth Budget, along with a description of the actions necessary to correct the violations and the opportunity to correct the violations;

Exhibit A
(Page A-2)

WHEREAS, on April 24, 2025, the Governor requested an extension to submit a revised proposed FY2026 Commonwealth Budget;

WHEREAS, on April 28, 2025, the Oversight Board revised the schedule for the process of developing, submitting, approving, and certifying the FY2026 Commonwealth Budget to allow more time for the Governor to submit a revised proposed FY2026 Commonwealth Budget;

WHEREAS, on May 1, 2025, the Governor submitted to the Oversight Board a revised proposed FY2026 Commonwealth Budget (the “Revised Proposed FY2026 Commonwealth Budget”);

WHEREAS, the Oversight Board reviewed and discussed the Revised Proposed FY2026 Commonwealth Budget with the Governor’s representatives;

WHEREAS, the Oversight Board determined that the Revised Proposed FY2026 Commonwealth Budget, as submitted by the Governor, is a compliant budget pursuant to PROMESA Section 202(c)(1)(A)(i), and submitted it to the Governor and the Legislature on May 12, 2025, pursuant to PROMESA Section 202(c)(1)(A)(ii);

WHEREAS, on May 30, June 12, June 18, June 20, and June 23, 2025, the Oversight Board revised the schedule for the process of developing, submitting, approving, and certifying the FY2026 Commonwealth Budget to allow more time for the Legislature to submit a compliant FY2026 Commonwealth Budget adopted by the Legislature;

WHEREAS, on June 25, 2025, the Legislature submitted to the Oversight Board a FY2026 Commonwealth Budget adopted by the Legislature;

WHEREAS, on June 25, 2025, the Governor submitted to the Oversight Board a FY2026 Commonwealth Budget adopted by the Legislature and signed by the Governor;

WHEREAS, PROMESA Section 202(f) establishes the procedure for the joint development of the Commonwealth budget by the Governor, the Legislature, and the Oversight Board, and that each must certify that such budget reflects a consensus among them;

WHEREAS, the Oversight Board reviewed the FY2026 Commonwealth Budget adopted by the Legislature and determined that it satisfies PROMESA’s requirements (the “FY2026 Commonwealth Budget”);

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT, pursuant to PROMESA Section 202(f), the Governor, the Legislature, and the Oversight Board have jointly developed the FY2026 Commonwealth Budget, attached hereto as **Exhibit 1**, and it is

FURTHER RESOLVED THAT, pursuant to PROMESA Section 202(f), the FY2026 Commonwealth Budget reflects a consensus between the Governor, the Legislature, and the Oversight Board; shall serve as the budget for the Commonwealth for FY2026; and shall be in full force and effect beginning on July 1, 2025.

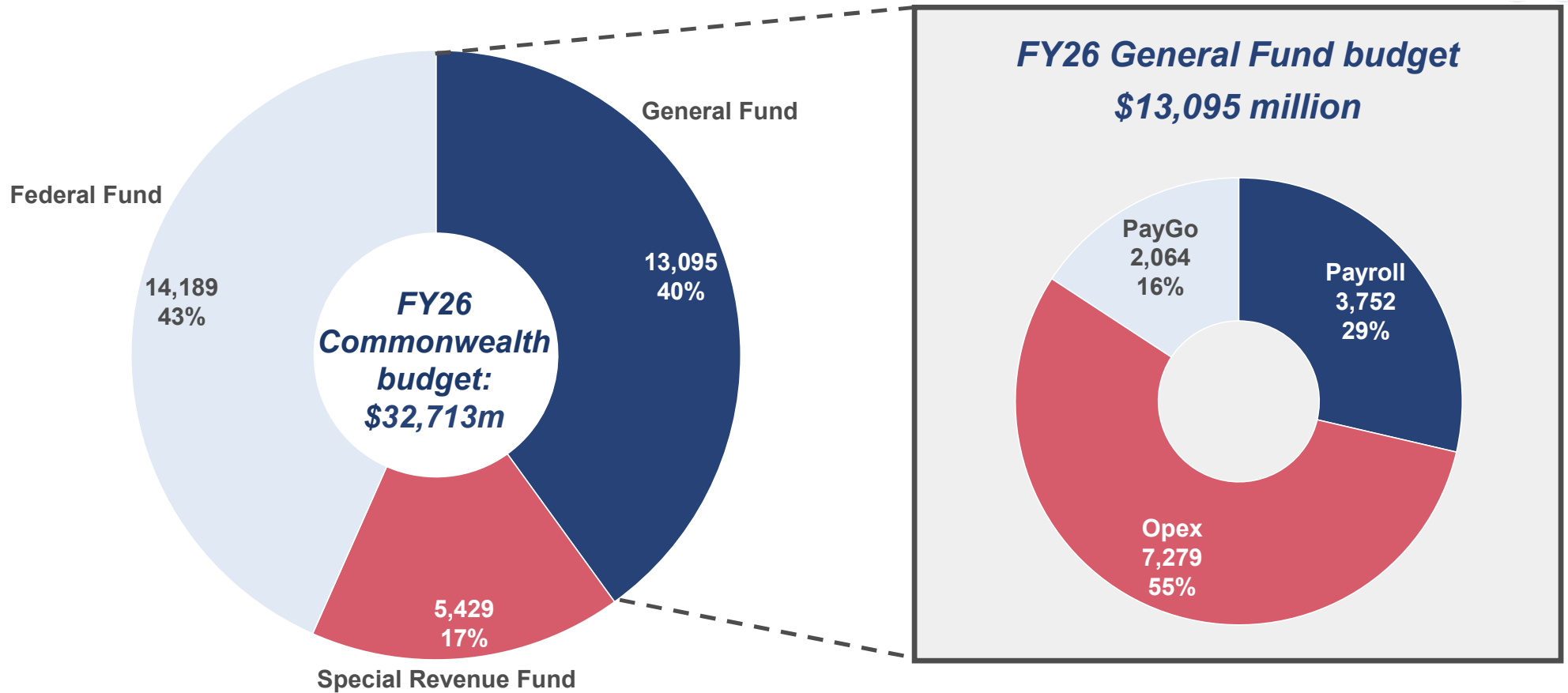


FY26 Certified Budget for the Commonwealth of Puerto Rico

June 30, 2025

Fund	Certified Amount (\$ in millions)	Page Number
General Fund	\$13,095	14
Special Revenue Fund	5,429	140
Federal Fund	14,189	207
Total	\$32,713	

The FY26 General Fund Certified Budget by type of spend



Agency # Agency Name		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total	
		Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY26	
Department of Public Safety														
45	Department of Public Safety	896,880,000	148,054,000	223,958,000	1,268,892,000	36,469,000	29,196,000	280,000	65,945,000	3,182,000	7,826,000	11,008,000	1,345,845,000	
Total Department of Public Safety		\$896,880,000	\$148,054,000	\$223,958,000	\$1,268,892,000	\$36,469,000	\$29,196,000	\$280,000	\$65,945,000	\$3,182,000	\$7,826,000	\$11,008,000	\$1,345,845,000	
Health														
71	Department of Health	101,757,000	330,860,000	99,145,000	531,762,000	14,180,000	165,839,000	1,463,000	181,482,000	47,930,000	594,160,000	642,090,000	1,355,334,000	
90	Medical Services Administration of Puerto Rico	29,416,000	47,160,000	22,513,000	99,089,000	87,164,000	56,586,000	1,992,000	145,742,000	-	-	-	244,831,000	
95	Mental Health and Drug Addiction Services Administration	24,818,000	88,120,000	38,034,000	150,972,000	3,000	6,656,000	-	6,659,000	7,070,000	54,835,000	61,905,000	219,536,000	
187	Puerto Rico Health Insurance Administration	4,650,000	829,407,000	457,000	834,514,000	-	291,559,000	-	291,559,000	3,801,000	4,013,540,000	4,017,341,000	5,143,414,000	
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	6,000,000	-	6,000,000	32,691,000	58,943,000	1,840,000	93,474,000	-	-	-	99,474,000	
288	University of Puerto Rico Comprehensive Cancer Center	9,628,000	13,093,000	-	22,721,000	14,197,000	44,741,000	-	58,938,000	4,342,000	5,378,000	9,720,000	91,379,000	
293	Center for Diabetes Research, Education, and Medical Services	341,000	897,000	-	1,238,000	-	289,000	-	289,000	-	-	-	1,527,000	
Total Health		\$170,610,000	\$1,315,537,000	\$160,149,000	\$1,646,296,000	\$148,235,000	\$624,613,000	\$5,295,000	\$778,143,000	\$63,143,000	\$4,667,913,000	\$4,731,056,000	\$7,155,495,000	
Education														
81	Department of Education	1,284,022,000	683,490,000	1,076,872,000	3,044,384,000	1,138,000	8,901,000	-	10,039,000	501,696,000	1,648,975,000	2,150,671,000	5,205,094,000	
Total Education		\$1,284,022,000	\$683,490,000	\$1,076,872,000	\$3,044,384,000	\$1,138,000	\$8,901,000	\$0	\$10,039,000	\$501,696,000	\$1,648,975,000	\$2,150,671,000	\$5,205,094,000	
UPR														
176	University of Puerto Rico	-	560,898,000	-	560,898,000	-	-	-	-	-	-	-	560,898,000	
Total UPR		\$0	\$560,898,000	\$0	\$560,898,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$560,898,000	
Courts & Legislature														
10	The General Court of Justice	242,690,000	95,325,000	73,642,000	411,657,000	4,273,000	14,302,000	-	18,575,000	95,000	499,000	594,000	430,826,000	
100	Legislative Assembly of the Commonwealth	-	129,379,000	8,098,000	137,477,000	-	-	-	-	-	-	-	137,477,000	
Total Courts & Legislature		\$242,690,000	\$224,704,000	\$81,740,000	\$549,134,000	\$4,273,000	\$14,302,000	\$0	\$18,575,000	\$95,000	\$499,000	\$594,000	\$568,303,000	
Families & Children														
122	Secretariat of the Department of the Family	17,587,000	15,695,000	18,280,000	51,562,000	-	-	-	-	6,122,000	13,625,000	19,747,000	71,309,000	
123	Family and Children Administration	62,884,000	156,768,000	16,549,000	236,201,000	-	-	-	-	24,284,000	45,381,000	69,665,000	305,866,000	
124	Child Support Administration (ASUME)	7,239,000	7,648,000	2,950,000	17,837,000	-	-	-	-	12,623,000	11,260,000	23,883,000	41,720,000	
127	Administration for Socioeconomic Development of the Family	36,075,000	33,122,000	36,344,000	105,541,000	-	-	-	-	32,154,000	3,071,077,000	3,103,231,000	3,208,772,000	
241	Administration for Integral Development of Childhood	3,154,000	7,593,000	3,313,000	14,060,000	-	-	-	-	10,957,000	126,953,000	137,910,000	151,970,000	
Total Families & Children		\$126,939,000	\$220,826,000	\$77,436,000	\$425,201,000	\$0	\$0	\$0	\$0	\$86,140,000	\$3,268,296,000	\$3,354,436,000	\$3,779,637,000	
Custody Accounts														
17	Assignments under the custody of the Office of Management and Budget	155,641,000	637,153,000	31,447,000	824,241,000	-	-	-	-	-	-	-	824,241,000	
25	Assignments under the custody of the Department of the Treasury	21,722,000	2,530,141,000	28,216,000	2,580,079,000	-	347,481,000	317,881,000	665,362,000	-	-	-	3,245,441,000	
Total Custody Accounts		\$177,363,000	\$3,167,294,000	\$59,663,000	\$3,404,320,000	\$0	\$347,481,000	\$317,881,000	\$665,362,000	\$0	\$0	\$0	\$4,069,682,000	
Treasury/Office of the Chief Financial Officer														
24	Puerto Rico Department of the Treasury	80,485,000	88,723,000	46,194,000	215,402,000	9,683,000	809,152,000	-	818,835,000	-	500,000	500,000	1,034,737,000	
16	Office of Management and Budget	11,143,000	8,826,000	6,427,000	26,396,000	516,000	739,000	-	1,255,000	-	-	-	27,651,000	
295	Fiscal Agency & Financial Advisory Authority	11,186,000	27,113,000	326,000	38,625,000	-	8,730,000	-	8,730,000	-	-	-	47,355,000	
31	General Services Administration	8,672,000	10,717,000	5,319,000	24,708,000	1,375,000	4,280,000	-	5,655,000	-	-	-	30,363,000	
30	Office of Administration and Transformation of Human Resources	5,198,000	1,177,000	3,969,000	10,344,000	861,000	855,000	-	1,716,000	-	-	-	12,060,000	
Total Treasury/Office of the Chief Financial Officer		\$116,684,000	\$136,556,000	\$62,235,000	\$315,475,000	\$12,435,000	\$823,756,000	\$0	\$836,191,000	\$0	\$500,000	\$500,000	\$1,152,166,000	

Agency #		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency Name		Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY26
Executive Office													
15	Office of the Governor	10,502,000	7,109,000	2,179,000	19,790,000	-	-	-	-	-	-	-	19,790,000
29	Puerto Rico Federal Affairs Administration	1,362,000	1,338,000	522,000	3,222,000	-	-	-	-	-	-	-	3,222,000
155	State Historic Preservation Office of Puerto Rico	1,318,000	1,777,000	268,000	3,363,000	-	1,207,000	-	1,207,000	482,000	388,000	870,000	5,440,000
161	Puerto Rico Infrastructure Financing Authority	2,171,000	85,000	149,000	2,405,000	-	1,346,000	-	1,346,000	-	-	-	3,751,000
162	Public Building Authority (PBA)	5,047,000	-	-	5,047,000	69,216,000	57,957,000	23,894,000	151,067,000	-	-	-	156,114,000
276	Public Private Partnership Authority	3,936,000	24,655,000	62,000	28,653,000	-	-	-	-	30,200,000	129,055,000	159,255,000	187,908,000
329	Office of Socioeconomic and Community Development	2,585,000	904,000	2,258,000	5,747,000	-	-	-	-	737,000	32,285,000	33,022,000	38,769,000
Total Executive Office		\$26,921,000	\$35,868,000	\$5,438,000	\$68,227,000	\$69,216,000	\$60,510,000	\$23,894,000	\$153,620,000	\$31,419,000	\$161,728,000	\$193,147,000	\$414,994,000
Municipalities													
208	Contributions to the Municipalities	-	51,840,000	-	51,840,000	-	-	-	-	-	-	-	51,840,000
Total Municipalities		\$0	\$51,840,000	\$0	\$51,840,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,840,000
Transparency & Control Entities													
8	Office of the Comptroller	40,181,000	9,186,000	6,768,000	56,135,000	-	-	-	-	-	-	-	56,135,000
193	Office of Government Ethics	7,616,000	1,712,000	821,000	10,149,000	-	-	-	-	-	-	-	10,149,000
Total Transparency & Control Entities		\$47,797,000	\$10,898,000	\$7,589,000	\$66,284,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,284,000
Public Works													
11	Puerto Rico Traffic Safety Commission	-	-	-	-	1,430,000	226,000	258,000	1,914,000	902,000	9,455,000	10,357,000	12,271,000
49	Department of Transportation and Public Works	26,608,000	21,579,000	19,305,000	67,492,000	25,813,000	107,612,000	2,059,000	135,484,000	-	-	-	202,976,000
168	Puerto Rico Ports Authority	-	-	-	-	18,304,000	40,692,000	25,269,000	84,265,000	-	-	-	84,265,000
285	Puerto Rico Integrated Transit Authority	2,658,000	67,526,000	13,743,000	83,927,000	25,709,000	14,469,000	-	40,178,000	3,643,000	60,910,000	64,553,000	188,658,000
Total Public Works		\$29,266,000	\$89,105,000	\$33,048,000	\$151,419,000	\$71,256,000	\$162,999,000	\$27,586,000	\$261,841,000	\$4,545,000	\$70,365,000	\$74,910,000	\$488,170,000
Economic Development													
119	Department of Economic Development and Commerce of Puerto Rico	18,799,000	13,501,000	13,187,000	45,487,000	39,015,000	157,431,000	11,319,000	207,765,000	25,640,000	173,671,000	199,311,000	452,563,000
Total Economic Development		\$18,799,000	\$13,501,000	\$13,187,000	\$45,487,000	\$39,015,000	\$157,431,000	\$11,319,000	\$207,765,000	\$25,640,000	\$173,671,000	\$199,311,000	\$452,563,000
State													
23	Puerto Rico Department of State	3,886,000	10,730,000	2,341,000	16,957,000	2,394,000	2,396,000	-	4,790,000	-	-	-	21,747,000
Total State		\$3,886,000	\$10,730,000	\$2,341,000	\$16,957,000	\$2,394,000	\$2,396,000	\$0	\$4,790,000	\$0	\$0	\$0	\$21,747,000
Labor													
34	Commission of Investigation, Processing and Appeals	348,000	77,000	101,000	526,000	-	-	-	-	-	-	-	526,000
67	Puerto Rico Department of Labor and Human Resources	1,127,000	2,737,000	40,949,000	44,813,000	33,297,000	276,103,000	5,172,000	314,572,000	24,701,000	9,319,000	34,020,000	393,405,000
68	Puerto Rico Labor Relations Board	705,000	46,000	320,000	1,071,000	168,000	319,000	-	487,000	-	-	-	1,558,000
126	Vocational Rehabilitation Administration	5,090,000	13,152,000	10,578,000	28,820,000	501,000	350,000	-	851,000	29,546,000	21,550,000	51,096,000	80,767,000
279	Public Service Appeals Commission	2,310,000	362,000	147,000	2,819,000	-	-	-	-	-	-	-	2,819,000
Total Labor		\$9,580,000	\$16,374,000	\$52,095,000	\$78,049,000	\$33,966,000	\$276,772,000	\$5,172,000	\$315,910,000	\$54,247,000	\$30,869,000	\$85,116,000	\$479,075,000
Corrections													
137	Department of Correction and Rehabilitation	251,784,000	130,014,000	58,324,000	440,122,000	-	23,925,000	-	23,925,000	-	510,000	510,000	464,557,000
220	Correctional Health Services Corporation	16,188,000	36,768,000	2,083,000	55,039,000	-	-	-	-	-	-	-	55,039,000
Total Corrections		\$267,972,000	\$166,782,000	\$60,407,000	\$495,161,000	\$0	\$23,925,000	\$0	\$23,925,000	\$0	\$510,000	\$510,000	\$519,596,000
Justice													
38	Puerto Rico Department of Justice	105,795,000	23,755,000	30,366,000	159,916,000	1,277,000	5,555,000	-	6,832,000	6,374,000	13,409,000	19,783,000	186,531,000
139	Parole Board	2,739,000	247,000	433,000	3,419,000	-	-	-	-	-	-	-	3,419,000
Total Justice		\$108,534,000	\$24,002,000	\$30,799,000	\$163,335,000	\$1,277,000	\$5,555,000	\$0	\$6,832,000	\$6,374,000	\$13,409,000	\$19,783,000	\$189,950,000
Agriculture													
55	Puerto Rico Department of Agriculture	9,832,000	16,741,000	12,338,000	38,911,000	2,550,000	1,008,000	-	3,558,000	833,000	114,000	947,000	43,416,000
198	Agricultural Insurance Corporation	-	-	-	-	1,576,000	1,660,000	180,000	3,416,000	-	-	-	3,416,000
277	Agricultural Enterprises Development Administration	2,565,000	62,303,000	8,664,000	73,532,000	9,634,000	73,683,000	3,760,000	87,077,000	-	-	-	160,609,000
Total Agriculture		\$12,397,000	\$79,044,000	\$21,002,000	\$112,443,000	\$13,760,000	\$76,351,000	\$3,940,000	\$94,051,000	\$833,000	\$114,000	\$947,000	\$207,441,000
Environmental													

Agency #	Agency Name	GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
		Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY26
50	Department of Natural and Environmental Resources	42,773,000	53,789,000	25,907,000	122,469,000	8,205,000	39,041,000	-	47,246,000	12,585,000	118,585,000	131,170,000	300,885,000
Total Environmental		\$42,773,000	\$53,789,000	\$25,907,000	\$122,469,000	\$8,205,000	\$39,041,000	\$0	\$47,246,000	\$12,585,000	\$118,585,000	\$131,170,000	\$300,885,000
Housing													
78	Department of Housing	12,984,000	2,297,000	11,896,000	27,177,000	1,033,000	25,822,000	1,074,000	27,929,000	43,419,000	2,178,061,000	2,221,480,000	2,276,586,000
106	Public Housing Administration	3,082,000	-	2,782,000	5,864,000	435,000	16,163,000	-	16,598,000	52,481,000	683,295,000	735,776,000	758,238,000
235	Puerto Rico Housing Finance Corporation	-	8,326,000	-	8,326,000	11,963,000	85,864,000	170,000	97,997,000	1,751,000	165,899,000	167,650,000	273,973,000
Total Housing		\$16,066,000	\$10,623,000	\$14,678,000	\$41,367,000	\$13,431,000	\$127,849,000	\$1,244,000	\$142,524,000	\$97,651,000	\$3,027,255,000	\$3,124,906,000	\$3,308,797,000
Culture													
82	Institute of Puerto Rican Culture	6,535,000	9,598,000	3,465,000	19,598,000	-	1,353,000	-	1,353,000	251,000	675,000	926,000	21,877,000
191	Musical Arts Corporation	7,254,000	813,000	439,000	8,506,000	585,000	1,431,000	-	2,016,000	-	-	-	10,522,000
192	Fine Arts Center Corporation	923,000	2,740,000	599,000	4,262,000	1,171,000	1,597,000	-	2,768,000	-	-	-	7,030,000
Total Culture		\$14,712,000	\$13,151,000	\$4,503,000	\$32,366,000	\$1,756,000	\$4,381,000	\$0	\$6,137,000	\$251,000	\$675,000	\$926,000	\$39,429,000
Ombudsman													
96	Office of the Women's Advocate	2,196,000	2,890,000	255,000	5,341,000	-	-	-	-	-	855,000	855,000	6,196,000
120	Veteran's Advocate Office	1,072,000	3,167,000	216,000	4,455,000	-	-	-	-	-	-	-	4,455,000
143	Office of Protection and Defense for People with Disabilities	709,000	450,000	105,000	1,264,000	-	-	-	-	1,616,000	801,000	2,417,000	3,681,000
152	Elderly and Retired People Advocate Office	1,268,000	2,166,000	375,000	3,809,000	-	-	-	-	4,263,000	23,822,000	28,085,000	31,894,000
153	Office for People with Disabilities	2,739,000	898,000	420,000	4,057,000	-	-	-	-	-	-	-	4,057,000
231	Office for the Patient's Advocate	1,516,000	399,000	174,000	2,089,000	-	-	-	-	-	-	-	2,089,000
Total Ombudsman		\$9,500,000	\$9,970,000	\$1,545,000	\$21,015,000	\$0	\$0	\$0	\$0	\$5,879,000	\$25,478,000	\$31,357,000	\$52,372,000
Universities													
109	Puerto Rico School of Plastic Arts	1,396,000	1,079,000	432,000	2,907,000	466,000	1,968,000	-	2,434,000	-	-	-	5,341,000
215	Puerto Rico Conservatory of Music Corporation	6,943,000	1,676,000	317,000	8,936,000	2,514,000	1,859,000	192,000	4,565,000	-	-	-	13,501,000
Total Universities		\$8,339,000	\$2,755,000	\$749,000	\$11,843,000	\$2,980,000	\$3,827,000	\$192,000	\$6,999,000	\$0	\$0	\$0	\$18,842,000
Independent Agencies													
28	State Elections Commission	18,447,000	9,335,000	4,618,000	32,400,000	-	-	-	-	-	-	-	32,400,000
37	Civil Rights Commission	460,000	356,000	40,000	856,000	-	-	-	-	-	-	-	856,000
43	Puerto Rico National Guard	7,267,000	7,135,000	6,514,000	20,916,000	-	-	-	-	11,316,000	35,753,000	47,069,000	67,985,000
60	Office of the Citizen's Ombudsman	2,362,000	1,099,000	545,000	4,006,000	-	-	-	-	-	-	-	4,006,000
62	Cooperative Development Commission of Puerto Rico	1,644,000	423,000	935,000	3,002,000	-	-	-	-	-	-	-	3,002,000
69	Puerto Rico Department of Consumer Affairs	8,463,000	1,043,000	5,011,000	14,517,000	603,000	1,492,000	-	2,095,000	-	-	-	16,612,000
87	Department of Recreation and Sports	17,285,000	10,228,000	9,831,000	37,344,000	-	22,347,000	-	22,347,000	-	-	-	59,691,000
105	Puerto Rico Industrial Commission	-	-	-	-	12,224,000	6,038,000	5,094,000	23,356,000	-	-	-	23,356,000
138	Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	740,000	7,486,000	44,000	8,270,000	-	-	-	8,270,000
167	Company for the Integral Development of the "Peninsula de Cantera"	452,000	150,000	-	602,000	67,000	190,000	-	257,000	917,000	8,386,000	9,303,000	10,162,000
189	Institute of Forensic Sciences	15,671,000	6,583,000	2,285,000	24,539,000	-	523,000	-	523,000	-	-	-	25,062,000
195	Economic Development Bank of PR	-	-	-	-	8,275,000	4,868,000	1,856,000	14,999,000	-	-	-	14,999,000
200	Special Independent Prosecutor's Panel	1,428,000	2,069,000	91,000	3,588,000	-	-	-	-	-	-	-	3,588,000
238	Port of the Americas Authority	-	175,000	926,000	1,101,000	-	-	-	-	-	-	-	1,101,000
264	Corporation for the "Caño Martin Peña" Enlace Project	2,081,000	1,527,000	-	3,608,000	-	-	-	-	176,000	3,034,000	3,210,000	6,818,000
266	Office of Public Safety Affairs	-	-	-	-	-	-	-	-	762,000	16,043,000	16,805,000	16,805,000
268	Puerto Rico Institute of Statistics	1,569,000	1,331,000	-	2,900,000	-	-	-	-	-	-	-	2,900,000
271	Puerto Rico Innovation and Technology Services	4,402,000	98,998,000	23,000	103,423,000	-	9,897,000	-	9,897,000	-	-	-	113,320,000
272	Office of the Inspector General	15,135,000	4,366,000	55,000	19,556,000	-	-	-	-	-	-	-	19,556,000
281	Office of the Election Comptroller	2,691,000	196,000	36,000	2,923,000	-	-	-	-	-	-	-	2,923,000
286	Authority of the Port of Ponce	137,000	313,000	241,000	691,000	1,904,000	311,000	-	2,215,000	-	-	-	2,906,000

Agency #	Agency Name	GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
		Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY26
303	Convention Center of District Authority	-	-	-	-	1,370,000	57,107,000	-	58,477,000	-	-	-	58,477,000
311	Puerto Rico Gaming Commission	836,000	394,000	1,043,000	2,273,000	14,200,000	435,442,000	-	449,642,000	-	-	-	451,915,000
312	Retirement Board of the Government of Puerto Rico	18,035,000	27,709,000	10,705,000	56,449,000	-	3,397,000	-	3,397,000	-	-	-	59,846,000
Total Independent Agencies		\$118,365,000	\$173,430,000	\$42,899,000	\$334,694,000	\$39,383,000	\$549,098,000	\$6,994,000	\$595,475,000	\$13,171,000	\$63,216,000	\$76,387,000	\$1,006,556,000
Closures - per the government's reorganization plan													
186	Culebra Conservation and Development Authority	145,000	92,000	27,000	264,000	221,000	98,000	-	319,000	-	-	-	583,000
196	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	142,000	-	142,000	-	-	-	142,000
Total Closures - per the government's reorganization plan		\$145,000	\$92,000	\$27,000	\$264,000	\$221,000	\$240,000	\$0	\$461,000	\$0	\$0	\$0	\$725,000
Utilities Commission													
298	Public Service Regulatory Board	2,040,000	833,000	5,299,000	8,172,000	10,803,000	20,641,000	655,000	32,099,000	1,468,000	621,000	2,089,000	42,360,000
Total Utilities Commission		\$2,040,000	\$833,000	\$5,299,000	\$8,172,000	\$10,803,000	\$20,641,000	\$655,000	\$32,099,000	\$1,468,000	\$621,000	\$2,089,000	\$42,360,000
Instrumentality													
310	Municipal Finance Corporation	-	-	-	-	645,000	404,020,000	-	404,665,000	-	-	-	404,665,000
Total Instrumentality		\$0	\$0	\$0	\$0	\$645,000	\$404,020,000	\$0	\$404,665,000	\$0	\$0	\$0	\$404,665,000
Finance Commission													
22	Office of the Commissioner of Insurance	-	-	-	-	6,720,000	3,897,000	1,316,000	11,933,000	-	-	-	11,933,000
75	Commissioner of Financial Institutions	-	-	-	-	9,179,000	3,562,000	2,328,000	15,069,000	-	-	-	15,069,000
Total Finance Commission		\$0	\$0	\$0	\$0	\$15,899,000	\$7,459,000	\$3,644,000	\$27,002,000	\$0	\$0	\$0	\$27,002,000
Land													
165	Land Authority of Puerto Rico	-	-	-	-	5,918,000	2,608,000	3,669,000	12,195,000	-	-	-	12,195,000
177	Land Administration of Puerto Rico	-	-	-	-	4,371,000	3,164,000	2,452,000	9,987,000	-	-	-	9,987,000
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	1,410,000	12,416,000	86,000	13,912,000	-	-	-	13,912,000
Total Land		\$0	\$0	\$0	\$0	\$11,699,000	\$18,188,000	\$6,207,000	\$36,094,000	\$0	\$0	\$0	\$36,094,000
Other													
70	State Insurance Fund Corporation	-	-	-	-	189,727,000	290,318,000	108,987,000	589,032,000	-	-	-	589,032,000
297	Financial Oversight and Management Board for Puerto Rico	-	59,323,000	-	59,323,000	-	-	-	-	-	-	-	59,323,000
79	Automobile Accidents Compensation Administration	-	-	-	-	28,972,000	56,294,000	12,821,000	98,087,000	-	-	-	98,087,000
Total Other		\$0	\$59,323,000	\$0	\$59,323,000	\$218,699,000	\$346,612,000	\$121,808,000	\$687,119,000	\$0	\$0	\$0	\$746,442,000
Total		\$3,752,280,000	\$7,279,469,000	\$2,063,566,000	\$13,095,315,000	\$757,155,000	\$4,135,544,000	\$536,111,000	\$5,428,810,000	\$908,319,000	\$13,280,505,000	\$14,188,824,000	\$32,712,949,000

\$ in thousands

Name
Department of Public Safety
Emergency and Disaster Management Bureau
Puerto Rico Police Bureau
Special Investigations Bureau
Puerto Rico Fire Department Bureau
Department of Public Safety
Government Board of the 911 Service
Medical Emergency Corps Bureau
Total
Department of Health
Bayamón University Hospital
Adults University Hospital
Intellectual Disability Program
Pediatric University Hospital
Other Programs
Total
Department of Education
Career and Technical Education
Special Education Program
Provisional Remedy Program
Other Programs
Total
Mental Health and Drug Addiction Services Administration
Rio Piedras Psychiatric Hospital
Other Programs
Total
Economic Development
Puerto Rico Planning Board
Puerto Rico Tourism Company
Redevelopment Authority of Roosevelt Roads
Other Programs
Total
Department of Correction and Rehabilitation
Juvenile Programs
Other Programs
Total
Puerto Rico Department of the Treasury
Traditional Lottery within Department of the Treasury
Electronic Lottery within Department of the Treasury
Other Programs
Total

GENERAL FUND			
Payroll	OpEx	PayGo	Subtotal
3,309	4,889	-	8,198
742,524	118,414	-	860,938
5,099	962	-	6,061
79,131	7,998	-	87,129
43,161	9,410	223,958	276,529
-	-	-	-
23,656	6,381	-	30,037
\$896,880	\$148,054	\$223,958	\$1,268,892
7,755	15,821	-	23,576
25,158	39,974	-	65,132
9,982	55,135	-	65,117
14,309	16,571	-	30,880
44,553	203,359	99,145	347,057
\$101,757	\$330,860	\$99,145	\$531,762
68,231	774	-	69,005
341,243	165,294	-	506,537
761	102,205	-	102,966
873,787	415,217	1,076,872	2,365,876
\$1,284,022	\$683,490	\$1,076,872	\$3,044,384
4,734	18,570	-	23,304
20,084	69,550	38,034	127,668
\$24,818	\$88,120	\$38,034	\$150,972
12,238	4,976	4,948	22,162
-	-	-	-
476	663	-	1,139
6,085	7,862	8,239	22,186
\$18,799	\$13,501	\$13,187	\$45,487
25,485	4,139	-	29,624
226,299	125,875	58,324	410,498
\$251,784	\$130,014	\$58,324	\$440,122
-	-	-	-
-	-	-	-
80,485	88,723	46,194	215,402
\$80,485	\$88,723	\$46,194	\$215,402

SPECIAL REVENUE FUNDS			
Payroll	OpEx	PayGo	Subtotal
-	347	-	347
8,332	10,567	-	18,899
-	-	-	-
15,103	357	-	15,460
193	34	-	227
10,833	11,484	280	22,597
2,008	6,407	-	8,415
\$36,469	\$29,196	\$280	\$65,945
1,511	17,418	-	18,929
4,096	54,185	-	58,281
-	-	-	-
1,229	38,607	-	39,836
7,344	55,629	1,463	64,436
\$14,180	\$165,839	\$1,463	\$181,482
-	-	-	-
-	-	-	-
-	-	-	-
1,138	8,901	-	10,039
\$1,138	\$8,901	\$0	\$10,039
3	4,341	-	4,344
-	2,315	-	2,315
\$3	\$6,656	\$0	\$6,659
-	-	-	-
12,171	134,103	5,937	152,211
510	1,410	-	1,920
26,334	21,918	5,382	53,634
\$39,015	\$157,431	\$11,319	\$207,765
-	-	-	-
-	23,925	-	23,925
\$0	\$23,925	\$0	\$23,925
6,614	242,509	-	249,123
3,069	562,667	-	565,736
-	3,976	-	3,976
\$9,683	\$809,152	\$0	\$818,835

FEDERAL FUNDS				Total FY26
Payroll	OpEx	PayGo	Subtotal	
2,182	2,328	-	4,510	13,055
1,000	741	-	1,741	881,578
-	-	-	-	6,061
-	4,757	-	4,757	107,346
-	-	-	-	276,756
-	-	-	-	22,597
-	-	-	-	38,452
\$3,182	\$7,826	\$0	\$11,008	\$1,345,845
55	3,547	-	3,602	46,107
-	13,829	-	13,829	137,242
-	-	-	-	65,117
-	2,633	-	2,633	73,349
47,875	574,151	-	622,026	1,033,519
\$47,930	\$594,160	\$0	\$642,090	\$1,355,334
2,794	18,193	-	20,987	89,992
45,746	107,611	-	153,357	659,894
-	-	-	-	102,966
453,156	1,523,171	-	1,976,327	4,352,242
\$501,696	\$1,648,975	\$0	2,150,671	\$5,205,094
-	-	-	-	27,648
7,070	54,835	-	61,905	191,888
\$7,070	\$54,835	\$0	\$61,905	\$219,536
-	-	-	-	22,162
-	-	-	-	152,211
-	-	-	-	3,059
25,640	173,671	-	199,311	275,131
\$25,640	\$173,671	\$0	\$199,311	\$452,563
-	-	-	-	29,624
-	510	-	510	434,933
\$0	\$510	\$0	\$510	\$464,557
-	-	-	-	249,123
-	-	-	-	565,736
-	500	-	500	219,878
\$0	\$500	\$0	\$500	\$1,034,737

THE GOVERNMENT OF PUERTO RICO

June 30, 2025

Joint Resolution

The amount of \$13,095,315,000 is appropriated from the General Fund of the State Treasury for the expenses of the Government of Puerto Rico set forth in Section 1 herein for the fiscal year ending June 30, 2026.

The following is a summary of the expenditures authorized in this budget organized according to the agency consolidations set forth in the fiscal plan certified by the Financial Oversight and Management Board for Puerto Rico on June 5, 2024 (the “2024 Fiscal Plan”). To the extent any inconsistency exists between this Joint Resolution and any other Puerto Rico law including any standing appropriations, the Joint Resolution shall govern pursuant to PROMESA:

[INTENTIONALLY LEFT BLANK]

GENERAL FUND		Payroll	OpEx	PayGo	Total
I	Department of Public Safety				
1	Department of Public Safety	896,880,000	148,054,000	223,958,000	1,268,892,000
	Subtotal Department of Public Safety	\$896,880,000	\$148,054,000	\$223,958,000	\$1,268,892,000
II	Health				
2	Puerto Rico Health Insurance Administration	4,650,000	829,407,000	457,000	834,514,000
3	Department of Health	101,757,000	330,860,000	99,145,000	531,762,000
4	Medical Services Administration of Puerto Rico	29,416,000	47,160,000	22,513,000	99,089,000
5	Mental Health and Drug Addiction Services Administration	24,818,000	88,120,000	38,034,000	150,972,000
6	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	6,000,000	-	6,000,000
7	University of Puerto Rico Comprehensive Cancer Center	9,628,000	13,093,000	-	22,721,000
8	Center for Research Education and Medical Services for Diabetes	341,000	897,000	-	1,238,000
	Subtotal Health	\$170,610,000	\$1,315,537,000	\$160,149,000	\$1,646,296,000
III	Education				
9	Department of Education	1,284,022,000	683,490,000	1,076,872,000	3,044,384,000
	Subtotal Education	\$1,284,022,000	\$683,490,000	\$1,076,872,000	\$3,044,384,000
IV	University of Puerto Rico				
10	University of Puerto Rico	-	560,898,000	-	560,898,000
	Subtotal University of Puerto Rico	\$0	\$560,898,000	\$0	\$560,898,000
V	Courts & Legislature				
11	The General Court of Justice	242,690,000	95,325,000	73,642,000	411,657,000
12	Legislative Assembly of the Commonwealth	-	129,379,000	8,098,000	137,477,000
	Subtotal Courts & Legislature	\$242,690,000	\$224,704,000	\$81,740,000	\$549,134,000
VI	Families & Children				
13	Family and Children Administration	62,884,000	156,768,000	16,549,000	236,201,000
14	Administration for Socioeconomic Development of the Family	36,075,000	33,122,000	36,344,000	105,541,000
15	Secretariat of the Department of the Family	17,587,000	15,695,000	18,280,000	51,562,000
16	Child Support Administration (ASUME)	7,239,000	7,648,000	2,950,000	17,837,000
17	Administration for Integral Development of Childhood	3,154,000	7,593,000	3,313,000	14,060,000
	Subtotal Families & Children	\$126,939,000	\$220,826,000	\$77,436,000	\$425,201,000
VII	Custody Accounts				
18	Appropriations under the custody of the Treasury	21,722,000	2,530,141,000	28,216,000	2,580,079,000
19	Appropriations under the custody of the OMB	155,641,000	637,153,000	31,447,000	824,241,000
	Subtotal Custody Accounts	\$177,363,000	\$3,167,294,000	\$59,663,000	\$3,404,320,000
VIII	Treasury/Office of the Chief Financial Officer				
20	Puerto Rico Department of the Treasury	80,485,000	88,723,000	46,194,000	215,402,000
21	Office of Management and Budget	11,143,000	8,826,000	6,427,000	26,396,000
22	Fiscal Agency & Financial Advisory Authority	11,186,000	27,113,000	326,000	38,625,000
23	General Services Administration	8,672,000	10,717,000	5,319,000	24,708,000
24	Office of Administration and Transformation of Human Resources	5,198,000	1,177,000	3,969,000	10,344,000
	Subtotal Treasury/Office of the Chief Financial Officer	\$116,684,000	\$136,556,000	\$62,235,000	\$315,475,000
IX	Executive Office				
25	Office of the Governor	10,502,000	7,109,000	2,179,000	19,790,000
26	Puerto Rico Federal Affairs Administration	1,362,000	1,338,000	522,000	3,222,000
27	State Historic Preservation Office of Puerto Rico	1,318,000	1,777,000	268,000	3,363,000
28	Puerto Rico Infrastructure Financing Authority	2,171,000	85,000	149,000	2,405,000
29	Public Building Authority	5,047,000	-	-	5,047,000
30	Puerto Rico Public Private Partnership Authority	3,936,000	24,655,000	62,000	28,653,000
31	Office of Socioeconomic and Community Development	2,585,000	904,000	2,258,000	5,747,000
	Subtotal Executive Office	\$26,921,000	\$35,868,000	\$5,438,000	\$68,227,000
X	Municipalities				
32	Contributions to the Municipalities	-	51,840,000	-	51,840,000
	Subtotal Municipalities	\$0	\$51,840,000	\$0	\$51,840,000

GENERAL FUND		Payroll	OpEx	PayGo	Total
XI	Transparency & Control Entities				
33	Office of the Comptroller	40,181,000	9,186,000	6,768,000	56,135,000
34	Office of Government Ethics	7,616,000	1,712,000	821,000	10,149,000
	Subtotal Transparency & Control Entities	\$47,797,000	\$10,898,000	\$7,589,000	\$66,284,000
XII	Public Works				
35	Department of Transportation and Public Works	26,608,000	21,579,000	19,305,000	67,492,000
36	Puerto Rico Integrated Transit Authority	2,658,000	67,526,000	13,743,000	83,927,000
	Subtotal Public Works	\$29,266,000	\$89,105,000	\$33,048,000	\$151,419,000
XIII	Economic Development				
37	Department of Economic Development & Commerce	18,799,000	13,501,000	13,187,000	45,487,000
	Subtotal Economic Development	\$18,799,000	\$13,501,000	\$13,187,000	\$45,487,000
XIV	State				
38	Puerto Rico Department of State	3,886,000	10,730,000	2,341,000	16,957,000
	Subtotal State	\$3,886,000	\$10,730,000	\$2,341,000	\$16,957,000
XV	Labor				
39	Commission of Investigation, Processing and Appeals	348,000	77,000	101,000	526,000
40	Puerto Rico Department of Labor and Human Resources	1,127,000	2,737,000	40,949,000	44,813,000
41	Puerto Rico Labor Relations Board	705,000	46,000	320,000	1,071,000
42	Vocational Rehabilitation Administration	5,090,000	13,152,000	10,578,000	28,820,000
43	Public Service Appeals Commission	2,310,000	362,000	147,000	2,819,000
	Subtotal Labor	\$9,580,000	\$16,374,000	\$52,095,000	\$78,049,000
XVI	Corrections				
44	Department of Correction and Rehabilitation	251,784,000	130,014,000	58,324,000	440,122,000
45	Correctional Health	16,188,000	36,768,000	2,083,000	55,039,000
	Subtotal Corrections	\$267,972,000	\$166,782,000	\$60,407,000	\$495,161,000
XVII	Justice				
46	Puerto Rico Department of Justice	105,795,000	23,755,000	30,366,000	159,916,000
47	Parole Board	2,739,000	247,000	433,000	3,419,000
	Subtotal Justice	\$108,534,000	\$24,002,000	\$30,799,000	\$163,335,000
XVIII	Agriculture				
48	Agricultural Enterprises Development Administration	2,565,000	62,303,000	8,664,000	73,532,000
49	Puerto Rico Department of Agriculture	9,832,000	16,741,000	12,338,000	38,911,000
	Subtotal Agriculture	\$12,397,000	\$79,044,000	\$21,002,000	\$112,443,000
XIX	Environmental				
50	Department of Natural and Environmental Resources	42,773,000	53,789,000	25,907,000	122,469,000
	Subtotal Environmental	\$42,773,000	\$53,789,000	\$25,907,000	\$122,469,000
XX	Housing				
51	Department of Housing	12,984,000	2,297,000	11,896,000	27,177,000
52	Public Housing Administration	3,082,000	-	2,782,000	5,864,000
53	Puerto Rico Housing Finance Corporation	-	8,326,000	-	8,326,000
	Subtotal Housing	\$16,066,000	\$10,623,000	\$14,678,000	\$41,367,000
XXI	Culture				
54	Institute of Puerto Rican Culture	6,535,000	9,598,000	3,465,000	19,598,000
55	Musical Arts Corporation	7,254,000	813,000	439,000	8,506,000
56	Fine Arts Center Corporation	923,000	2,740,000	599,000	4,262,000
	Subtotal Culture	\$14,712,000	\$13,151,000	\$4,503,000	\$32,366,000
XXII	Ombudsman				
57	Office of the Women's Advocate	2,196,000	2,890,000	255,000	5,341,000
58	Veteran's Advocate Office	1,072,000	3,167,000	216,000	4,455,000
59	Elderly and Retired People Advocate Office	1,268,000	2,166,000	375,000	3,809,000
60	Office for People with Disabilities	2,739,000	898,000	420,000	4,057,000
61	Office of Protection and Defense for People with Disabilities	709,000	450,000	105,000	1,264,000
62	Office for the Patient's Advocate	1,516,000	399,000	174,000	2,089,000
	Subtotal Ombudsman	\$9,500,000	\$9,970,000	\$1,545,000	\$21,015,000

GENERAL FUND		Payroll	OpEx	PayGo	Total
XXIII	Universities				
63	Puerto Rico School of Plastic Arts	1,396,000	1,079,000	432,000	2,907,000
64	Puerto Rico Conservatory of Music Corporation	6,943,000	1,676,000	317,000	8,936,000
	Subtotal Universities	\$8,339,000	\$2,755,000	\$749,000	\$11,843,000
XXIV	Independent Agencies				
65	State Elections Commission	18,447,000	9,335,000	4,618,000	32,400,000
66	Civil Rights Commission	460,000	356,000	40,000	856,000
67	Puerto Rico National Guard	7,267,000	7,135,000	6,514,000	20,916,000
68	Office of the Citizen's Ombudsman	2,362,000	1,099,000	545,000	4,006,000
69	Cooperative Development Commission of Puerto Rico	1,644,000	423,000	935,000	3,002,000
70	Puerto Rico Department of Consumer Affairs	8,463,000	1,043,000	5,011,000	14,517,000
71	Department of Recreation and Sports	17,285,000	10,228,000	9,831,000	37,344,000
72	Special Independent Prosecutor's Panel	1,428,000	2,069,000	91,000	3,588,000
73	Ponce Authority (Authority of the Port of the Americas)	-	175,000	926,000	1,101,000
74	Office of the Inspector General	15,135,000	4,366,000	55,000	19,556,000
75	Office of the Election Comptroller	2,691,000	196,000	36,000	2,923,000
76	Puerto Rico Institute of Statistics	1,569,000	1,331,000	-	2,900,000
77	Authority of the Port of Ponce	137,000	313,000	241,000	691,000
78	Integral Development of the "Península de Cantera"	452,000	150,000	-	602,000
79	Corporation for the "Caño Martín Peña" Enlace Project	2,081,000	1,527,000	-	3,608,000
80	Puerto Rico Innovation and Technology Services	4,402,000	98,998,000	23,000	103,423,000
81	Puerto Rico Gaming Commission	836,000	394,000	1,043,000	2,273,000
82	Retirement Board of the Government of Puerto Rico	18,035,000	27,709,000	10,705,000	56,449,000
83	Institute of Forensic Sciences	15,671,000	6,583,000	2,285,000	24,539,000
	Subtotal Independent Agencies	\$118,365,000	\$173,430,000	\$42,899,000	\$334,694,000
XXV	Closures - per the government's reorganization plan				
84	Culebra Conservation and Development Authority	145,000	92,000	27,000	264,000
	Subtotal Closures - per the government's reorganization plan	\$145,000	\$92,000	\$27,000	\$264,000
XXVI	Utilities Commission				
85	Public Service Regulatory Board	2,040,000	833,000	5,299,000	8,172,000
	Subtotal Utilities Commission	\$2,040,000	\$833,000	\$5,299,000	\$8,172,000
XXVII	Other				
86	Financial Oversight and Management Board	-	59,323,000	-	59,323,000
	Subtotal Other	\$0	\$59,323,000	\$0	\$59,323,000
TOTAL GENERAL FUND		\$3,752,280,000	\$7,279,469,000	\$2,063,566,000	\$13,095,315,000

Section 1.- The following amounts are appropriated from the General Fund of the Treasury for the expenses of the Government of Puerto Rico set forth herein for the fiscal year ending June 30, 2026 ("FY2026"):

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GENERAL FUND

I Department of Public Safety

1. Department of Public Safety

A.	Payroll and related costs		896,880,000
i	Salaries	649,827,000	
ii	Salaries for trust employees	4,125,000	
iii	Overtime	84,278,000	
iv	Christmas bonus	-	
v	Healthcare	27,276,000	
vi	Other benefits	79,003,000	
vii	Early retirement benefits & voluntary transition programs	24,151,000	
viii	Other payroll	-	
ix	To recruit cadets for the Police Academy	19,639,000	
x	For the recruitment of civilians to substitute sworn officers performing administrative tasks	3,721,000	
xi	For expenses related to the police reform and the re-engineering processes incidental to it, including purchase concepts, professional services, technology, consulting and any other expense deemed necessary and pertinent to the police reform	860,000	
xii	To hire paramedics and dispatchers	1,000,000	
xiii	To recruit firefighters	3,000,000	
B.	Payments to PayGo		223,958,000
C.	Facilities and utility payments		48,744,000
i	Payments to PREPA	10,174,000	
ii	Payments to PRASA	3,714,000	
iii	Payments to PBA	14,652,000	
iv	Payments to GSA (for fuel and lubricants)	14,710,000	
v	Other facilities costs	5,354,000	
vi	Telephone services	140,000	
D.	Purchased services		25,950,000
i	Payments for PRIMAS	5,599,000	
ii	Leases (excluding PBA)	4,069,000	
iii	Maintenance & repairs	12,044,000	
iv	Other purchased services	4,238,000	
E.	Transportation		1,895,000
F.	Professional services		3,337,000
i	Information technology (IT) professional services	140,000	
ii	Legal professional services	1,911,000	
iii	Labor and human resources professional services	10,000	

GENERAL FUND

1	iv	Finance and accounting professional services	93,000	
2	v	Medical professional services	680,000	
3	vi	Other professional services	503,000	
4	G.	Other operating expenses		14,742,000
5	i	Other operating expenses	5,953,000	
6	ii	To cover expenses related to the Police Academy for recruitment		
7		during the year	7,409,000	
8	iii	To cover expenses related to the Firefighters Academy		
9		for recruitment during the year	1,380,000	
10	H.	Capital expenditures		17,353,000
11	i	For the acquisition of ambulances	4,553,000	
12	ii	For expenses related to the police reform and the re-engineering processes		
13		incidental to it, including purchase concepts, professional services, technology,		
14		consulting and any other expense deemed necessary and pertinent to		
15		the police reform	6,600,000	
16	iii	To cover expenses related to the construction design of the Aguadilla		
17		Police Command Center	1,200,000	
18	iv	To cover expenses related to the design and construction of		
19		additional interview rooms for violence victims	5,000,000	
20	I.	Payments of current and prior period obligations		133,000
21	J.	Materials and supplies		7,233,000
22	K.	Equipment purchases		5,441,000
23	i	Other equipment purchases	5,441,000	
24	L.	Media and advertisements		5,000
25	M.	Federal Fund matching		363,000
26	N.	Donations, subsidies and other distributions (including court sentences)		345,000
27	O.	Appropriations to non-governmental entities		2,513,000
28	i	Other appropriations to non-governmental entities	2,185,000	
29	ii	Act 80 Pension Reserve Trust Contribution	328,000	
30	P.	Undistributed appropriations		20,000,000
31	i	For expenses related to the police reform and the re-engineering processes		
32		incidental to it, including purchase concepts, professional services, technology,		
33		consulting and any other expense deemed necessary and pertinent to		
34		the police reform	20,000,000	
35		Total Department of Public Safety		1,268,892,000
36				
37	1.1	Puerto Rico Police Bureau		
38	A.	Payroll and related costs		742,524,000

GENERAL FUND

1	i	Salaries	530,825,000	
2	ii	Salaries for trust employees	324,000	
3	iii	Overtime	84,278,000	
4	iv	Christmas bonus	-	
5	v	Healthcare	19,483,000	
6	vi	Other benefits	65,650,000	
7	vii	Early retirement benefits & voluntary transition programs	22,325,000	
8	viii	Other payroll	-	
9	ix	To recruit cadets for the Police Academy	19,639,000	
10	B.	Facilities and utility payments		44,361,000
11	i	Payments to PREPA	8,759,000	
12	ii	Payments to PRASA	2,802,000	
13	iii	Payments to PBA	14,117,000	
14	iv	Payments to GSA (for fuel and lubricants)	13,500,000	
15	v	Other facilities costs	5,183,000	
16	C.	Purchased services		20,992,000
17	i	Payments for PRIMAS	3,805,000	
18	ii	Leases (excluding PBA)	2,429,000	
19	iii	Maintenance & repairs	11,978,000	
20	iv	Other purchased services	2,780,000	
21	D.	Transportation		1,656,000
22	E.	Professional services		1,293,000
23	i	Information technology (IT) professional services	50,000	
24	ii	Legal professional services	911,000	
25	iii	Finance and accounting professional services	73,000	
26	iv	Medical professional services	226,000	
27	v	Other professional services	33,000	
28	F.	Other operating expenses		12,557,000
29	i	Other operating expenses	5,148,000	
30	ii	To cover expenses related to the Police Academy for recruitment		
31		during the year	7,409,000	
32	G.	Capital expenditures		6,600,000
33	i	For expenses related to the police reform and the re-engineering processes		
34		incidental to it, including purchase concepts, professional services, technology,		
35		consulting and any other expense deemed necessary and pertinent to		
36		the police reform	6,600,000	
37	H.	Materials and supplies		5,495,000
38	I.	Equipment purchases		3,110,000

GENERAL FUND

1	J.	Media and advertisements	5,000
2	K.	Donations, subsidies and other distributions (including court sentences)	345,000
3	L.	Appropriations to non-governmental entities	2,000,000
4	M.	Undistributed appropriations	20,000,000
5	i	For expenses related to the police reform and the re-engineering processes	
6		incidental to it, including purchase concepts, professional services, technology,	
7		consulting and any other expense deemed necessary and pertinent to	
8		the police reform	20,000,000
9	Total Puerto Rico Police Bureau		860,938,000
10			
11	1.2 Puerto Rico Fire Department Bureau		
12	A.	Payroll and related costs	79,131,000
13	i	Salaries	63,509,000
14	ii	Salaries for trust employees	50,000
15	iii	Overtime	-
16	iv	Christmas bonus	-
17	v	Healthcare	4,661,000
18	vi	Other benefits	6,569,000
19	vii	Early retirement benefits & voluntary transition programs	1,342,000
20	viii	Other payroll	-
21	ix	To recruit firefighters	3,000,000
22	B.	Facilities and utility payments	3,069,000
23	i	Payments to PREPA	948,000
24	ii	Payments to PRASA	764,000
25	iii	Payments to PBA	392,000
26	iv	Payments to GSA (for fuel and lubricants)	925,000
27	v	Other facilities costs	40,000
28	C.	Purchased services	1,147,000
29	i	Payments for PRIMAS	1,108,000
30	ii	Leases (excluding PBA)	6,000
31	iii	Maintenance & repairs	33,000
32	D.	Transportation	160,000
33	E.	Professional services	110,000
34	i	Information technology (IT) professional services	90,000
35	ii	Finance and accounting professional services	20,000
36	F.	Other operating expenses	2,005,000
37	i	Other operating expenses	625,000
38	ii	To cover expenses related to the Firefighters Academy	

GENERAL FUND

1		for recruitment during the year	1,380,000	
2	G.	Materials and supplies		914,000
3	H.	Equipment purchases		230,000
4	i	Other equipment purchases	230,000	
5	I.	Federal Fund matching		363,000
6		Total Puerto Rico Fire Department Bureau		87,129,000
7				
8	1.3	Medical Emergency Corps Bureau		
9	A.	Payroll and related costs		23,656,000
10	i	Salaries	18,618,000	
11	ii	Salaries for trust employees	-	
12	iii	Overtime	-	
13	iv	Christmas bonus	-	
14	v	Healthcare	1,500,000	
15	vi	Other benefits	2,178,000	
16	vii	Early retirement benefits & voluntary transition programs	360,000	
17	viii	Other payroll	-	
18	ix	To hire paramedics and dispatchers	1,000,000	
19	B.	Facilities and utility payments		309,000
20	i	Payments to PREPA	164,000	
21	ii	Payments to PRASA	41,000	
22	iii	Payments to PBA	104,000	
23	C.	Purchased services		1,177,000
24	i	Payments for PRIMAS	432,000	
25	ii	Maintenance & repairs	26,000	
26	iii	Other purchased services	719,000	
27	D.	Capital expenditures		4,553,000
28	i	For the acquisition of ambulances	4,553,000	
29	E.	Materials and supplies		342,000
30		Total Medical Emergency Corps Bureau		30,037,000
31				
32	1.4	Emergency and Disaster Management Bureau		
33	A.	Payroll and related costs		3,309,000
34	i	Salaries	2,633,000	
35	ii	Salaries for trust employees	72,000	
36	iii	Overtime	-	
37	iv	Christmas bonus	-	
38	v	Healthcare	166,000	

GENERAL FUND

1	vi	Other benefits	390,000	
2	vii	Early retirement benefits & voluntary transition programs	48,000	
3	viii	Other payroll	-	
4	B.	Facilities and utility payments		898,000
5	i	Payments to PREPA	303,000	
6	ii	Payments to PRASA	102,000	
7	iii	Payments to PBA	39,000	
8	iv	Payments to GSA (for fuel and lubricants)	200,000	
9	v	Other facilities costs	114,000	
10	vi	Telephone services	140,000	
11	C.	Purchased services		1,484,000
12	i	Payments for PRIMAS	126,000	
13	ii	Leases (excluding PBA)	997,000	
14	iii	Maintenance & repairs	7,000	
15	iv	Other purchased services	354,000	
16	D.	Transportation		30,000
17	E.	Professional services		20,000
18	F.	Payments of current and prior period obligations		129,000
19	G.	Materials and supplies		227,000
20	H.	Equipment purchases		2,101,000
21		Total Emergency and Disaster Management Bureau		8,198,000
22				
23	1.5	Special Investigations Bureau		
24	A.	Payroll and related costs		5,099,000
25	i	Salaries	4,213,000	
26	ii	Salaries for trust employees	223,000	
27	iii	Overtime	-	
28	iv	Christmas bonus	-	
29	v	Healthcare	147,000	
30	vi	Other benefits	440,000	
31	vii	Early retirement benefits & voluntary transition programs	76,000	
32	viii	Other payroll	-	
33	B.	Facilities and utility payments		107,000
34	i	Payments to PRASA	5,000	
35	ii	Payments to GSA (for fuel and lubricants)	85,000	
36	iii	Other facilities costs	17,000	
37	C.	Purchased services		360,000
38	i	Payments for PRIMAS	7,000	

GENERAL FUND

1	ii	Leases (excluding PBA)	17,000	
2	iii	Other purchased services	336,000	
3	D.	Transportation		49,000
4	E.	Other operating expenses		120,000
5	F.	Payments of current and prior period obligations		4,000
6	G.	Materials and supplies		137,000
7	H.	Appropriations to non-governmental entities		185,000
8	Total Special Investigations Bureau			6,061,000
9				
10	1.6 Shared Services within Department of Public Safety			
11	A.	Payroll and related costs		43,161,000
12	i	Salaries	30,029,000	
13	ii	Salaries for trust employees	3,456,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	-	
16	v	Healthcare	1,319,000	
17	vi	Other benefits	3,776,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	ix	For expenses related to the police reform and the re-engineering		
21		processes incidental to it, including purchase concepts,		
22		professional services, technology, consulting and any other		
23		expense deemed necessary and pertinent to the police reform	860,000	
24	x	For the recruitment of civilians to substitute sworn officers		
25		performing administrative tasks	3,721,000	
26	B.	Payments to PayGo		223,958,000
27	C.	Purchased services		790,000
28	i	Payments for PRIMAS	121,000	
29	ii	Leases (excluding PBA)	620,000	
30	iii	Other purchased services	49,000	
31	D.	Professional services		1,914,000
32	i	Legal professional services	1,000,000	
33	ii	Labor and human resources professional services	10,000	
34	iii	Medical professional services	454,000	
35	iv	Other professional services	450,000	
36	E.	Other operating expenses		60,000
37	F.	Capital expenditures		6,200,000
38	i	To cover expenses related to the construction design of the Aguadilla		

GENERAL FUND

1		Police Command Center	1,200,000	
2	ii	To cover expenses related to the design and construction of		
3		additional interview rooms for violence victims	5,000,000	
4	G.	Materials and supplies		118,000
5	H.	Appropriations to non-governmental entities		328,000
6	i	Act 80 Pension Reserve Trust Contribution	328,000	
7		Total Shared Services within Department of Public Safety		276,529,000
8		Subtotal Department of Public Safety		1,268,892,000
9				
10	II	Health		
11		2. Puerto Rico Health Insurance Administration		
12	A.	Payroll and related costs		4,650,000
13	i	Salaries	2,252,000	
14	ii	Salaries for trust employees	874,000	
15	iii	Overtime	-	
16	iv	Christmas bonus	-	
17	v	Healthcare	982,000	
18	vi	Other benefits	343,000	
19	vii	Early retirement benefits & voluntary transition programs	199,000	
20	viii	Other payroll	-	
21	B.	Payments to PayGo		457,000
22	C.	Facilities and utility payments		184,000
23	i	Payments to PREPA	104,000	
24	ii	Other facilities costs	70,000	
25	iii	Payments to GSA (for fuel and lubricants)	10,000	
26	D.	Purchased services		1,597,000
27	i	Payments for PRIMAS	414,000	
28	ii	Leases (excluding PBA)	419,000	
29	iii	Maintenance & repairs	134,000	
30	iv	Other purchased services	630,000	
31	E.	Transportation		43,000
32	F.	Professional services		12,423,000
33	i	Information technology (IT) professional services	2,117,000	
34	ii	Legal professional services	495,000	
35	iii	Finance and accounting professional services	1,241,000	
36	iv	Medical professional services	170,000	
37	v	Other professional services	8,400,000	
38	G.	Other operating expenses		72,000

GENERAL FUND

1	H.	Materials and supplies	39,000
2	I.	Equipment purchases	222,000
3	J.	Media and advertisements	8,000
4	K.	Social well-being for Puerto Rico	814,819,000
5	i	To pay for health insurance as provided in Law 72-1993,	
6		as amended	814,819,000
7	Total Puerto Rico Health Insurance Administration		834,514,000
8			
9	3. Department of Health		
10	A.	Payroll and related costs	101,757,000
11	i	Salaries	80,370,000
12	ii	Salaries for trust employees	3,217,000
13	iii	Overtime	7,000
14	iv	Christmas bonus	-
15	v	Healthcare	5,380,000
16	vi	Other benefits	11,011,000
17	vii	Early retirement benefits & voluntary transition programs	1,594,000
18	viii	Other payroll	25,000
19	ix	For operating expenses of the Integrated Services Centers for	
20		Minors Victims of Sexual Assault, Law 158-2013	77,000
21	x	For operating expenses of the emergency rooms of the CDTs	27,000
22	xi	To carry out the National Day to perform the Hepatitis C test, as	
23		provided in Law 42-2003	21,000
24	xii	For the Catastrophic Disease Fund, as provided in	
25		Law 150-1996, as amended	20,000
26	xiii	For operating expenses of the Food and Nutrition Commission, as	
27		provided in Law 10-1999	8,000
28	B.	Payments to PayGo	99,145,000
29	C.	Facilities and utility payments	73,557,000
30	i	Payments to PREPA	14,305,000
31	ii	Payments to PRASA	4,947,000
32	iii	Payments to PBA	1,552,000
33	iv	Payments to GSA (for fuel and lubricants)	451,000
34	v	Other facilities costs	3,252,000
35	vi	For payments to Medical Services Administration (ASEM)	
36		for services provided	49,050,000
37	D.	Purchased services	69,661,000
38	i	Payments for PRIMAS	8,635,000

GENERAL FUND

1	ii	Leases (excluding PBA)	1,466,000	
2	iii	Maintenance & repairs	3,242,000	
3	iv	Other purchased services	16,429,000	
4	v	For security expense services	2,500,000	
5	vi	For the Program of Welfare and Integration and Development of People		
6		with Autism, as provided in Law 220-2012	292,000	
7	vii	For the development of the public policy of the PR Government		
8		related to the population that suffers from Autism, as provided		
9		in Law 318-2003	250,000	
10	viii	For operating expenses of the Integrated Services Centers for		
11		Minors Victims of Sexual Assault, Law 158-2013	232,000	
12	ix	To regulate the practice of smoking in certain public and private places,		
13		as provided in Law 40-1993, as amended	12,000	
14	x	For operating expenses of the Food and Nutrition Commission, as		
15		provided in Law 10-1999	3,000	
16	xi	For the payment of services provided by community homes	36,600,000	
17	E.	Transportation		2,343,000
18	i	Other transportation	1,967,000	
19	ii	For the aerial subsidy of the Municipality of Vieques, as provided for		
20		in Law 44-1955	345,000	
21	iii	For operating expenses of the Integrated Services Centers for		
22		Minors Victims of Sexual Assault, Law 158-2013	15,000	
23	iv	For operating expenses of the emergency rooms of the CDTs	15,000	
24	v	For operating expenses of the Food and Nutrition Commission, as		
25		provided in Law 10-1999	1,000	
26	F.	Professional services		31,553,000
27	i	Information technology (IT) professional services	2,483,000	
28	ii	Legal professional services	824,000	
29	iii	Training and education professional services	25,000	
30	iv	Medical professional services	238,000	
31	v	Other professional services	17,410,000	
32	vi	For operating expenses of the emergency rooms of the CDTs	7,283,000	
33	vii	For health services, education and welfare of early childhood programs		
34		including new and existing programs for the diagnosis and treatment		
35		of children with developmental deficiencies, programs to improve the		
36		quality of personnel training services of Child Care and Development		
37		Centers	750,000	
38	viii	To operate the third shift (11:00 p.m. to 7:00 a.m.) of the		

GENERAL FUND

1		Loíza CDT emergency room	736,000	
2	ix	For operating expenses of the Integrated Services Centers for		
3		Minors Victims of Sexual Assault, Law 158-2013	653,000	
4	x	For operating expenses for the Alzheimer's Disease Registry, as provided		
5		in Law 237-1999	525,000	
6	xi	To offer the laboratory and X-ray services of the emergency room		
7		of the CDT Loíza	225,000	
8	xii	For the Catastrophic Disease Fund, as provided in		
9		Law 150-1996, as amended	146,000	
10	xiii	To carry out the National Day to perform the Hepatitis C test, as		
11		provided in Law 42-2003	121,000	
12	xiv	To cover operating expenses of the Program for the Prevention and		
13		Surveillance of Medical Emergencies of Children, as provided		
14		in Law 259-2000	60,000	
15	xv	For operating expenses of the Food and Nutrition Commission, as		
16		provided in Law 10-1999	44,000	
17	xvi	For the Commission for the Implementation of Public Policy		
18		in the Prevention of Suicide, as provided in Law 227-1999,		
19		as amended	30,000	
20	G.	Other operating expenses		2,202,000
21	i	Other operating expenses	1,653,000	
22	ii	For operating expenses of the Pediatric Hospital for the treatment		
23		of pediatric cancer	500,000	
24	iii	For the Program of Welfare and Integration and Development of People		
25		with Autism, as provided in Law 220-2012	42,000	
26	iv	For operating expenses of the Food and Nutrition Commission, as		
27		provided in Law 10-1999	1,000	
28	v	For operating expenses of the Integrated Services Centers for		
29		Minors Victims of Sexual Assault, Law 158-2013	6,000	
30	H.	Capital expenditures		38,900,000
31	i	To renovate Operating Rooms and Patient Rooms	12,300,000	
32	ii	Medicaid program IT	26,600,000	
33	I.	Payments of current and prior period obligations		4,000,000
34	i	For the Catastrophic Disease Fund, as provided in		
35		Law 150-1996, as amended	4,000,000	
36	J.	Materials and supplies		10,143,000
37	i	Other materials and supplies	7,307,000	
38	ii	For operating expenses of the Pediatric Hospital for the treatment		

GENERAL FUND

1		of pediatric cancer	2,360,000	
2	iii	For the Pediatric Hospital for the purchase of equipment and		
3		materials for direct patient care	343,000	
4	iv	For the Program of Welfare and Integration and Development of People		
5		with Autism, as provided in Law 220-2012	106,000	
6	v	For operating expenses of the Integrated Services Centers for		
7		Minors Victims of Sexual Assault, Law 158-2013	18,000	
8	vi	To carry out the National Day to perform the Hepatitis C test, as		
9		provided in Law 42-2003	8,000	
10	vii	For operating expenses of the Food and Nutrition Commission, as		
11		provided in Law 10-1999	1,000	
12	K.	Equipment purchases		2,413,000
13	i	Other equipment purchases	1,990,000	
14	ii	For the Pediatric Hospital for the purchase of equipment and		
15		materials for direct patient care	357,000	
16	iii	For the Program of Welfare and Integration and Development of People		
17		with Autism, as provided in Law 220-2012	60,000	
18	iv	For operating expenses of the Integrated Services Centers for		
19		Minors Victims of Sexual Assault, Law 158-2013	4,000	
20	v	For operating expenses of the Food and Nutrition Commission, as		
21		provided in Law 10-1999	2,000	
22	L.	Media and advertisements		446,000
23	M.	Federal Fund matching		31,259,000
24	i	Other Federal Fund matching	3,993,000	
25	ii	For Federal Fund matching - Medicaid Program	25,166,000	
26	iii	For Federal Fund matching for the Advancing Together Program	2,100,000	
27	N.	Donations, subsidies and other distributions (including court sentences)		22,070,000
28	i	For state funding of community health centers that receive federal grants		
29		under Section 330 of the Public Health Service Act	20,500,000	
30	ii	Federal monitor costs and budgetary reserve	1,500,000	
31	iii	For the Puerto Rican League Against Cancer, as provided in JR		
32		68-2010	70,000	
33	O.	Social well-being for Puerto Rico		24,300,000
34	i	For medical residents	24,300,000	
35	P.	Appropriations to non-governmental entities		17,713,000
36	i	Other appropriations to non-governmental entities	1,178,000	
37	ii	Act 80 Pension Reserve Trust Contribution	88,000	
38	iii	For the Catastrophic Disease Fund, as provided in		

GENERAL FUND

1		Law 150-1996, as amended	6,072,000
2	iv	For operating expenses of the Oncology Hospital	7,500,000
3	v	To be transferred to the Society of Education and Rehabilitation of	
4		Puerto Rico (SER), to cover operating expenses	1,050,000
5	vi	To cover the costs associated with Law 105-2020 known as the 'Law to	
6		Establish the Right to Prenatal, Childbirth, and Postpartum Care for	
7		Medically Indigent Pregnant Women in Puerto Rico'	400,000
8	vii	For operating expenses of the American Cancer Society, as	
9		provided in Law 135-2010	300,000
10	viii	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000
11	ix	For the Training and Information Center for Parents of Children with	
12		Disabilities of Puerto Rico (APNI)	225,000
13	x	For the CAP-Foundation, Pro-Department of Pediatric Oncology of	
14		the Dr. Antonio Ortiz University Pediatric Hospital	200,000
15	xi	For operating expenses of the American Red Cross	200,000
16	xii	To be transferred to the Mercedes Rubí Foundation, for materials,	
17		maintenance and training to the Center for Neurovascular Surgery of	
18		Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000
19	xiii	For operating expenses of the Modesto Gotay Foundation, as	
20		provided in JR 336-2000	125,000
21	Q.	Undistributed appropriations	300,000
22		Total Department of Health	531,762,000
23			
24		3.1 Pediatric University Hospital within Department of Health	
25	A.	Payroll and related costs	14,309,000
26	i	Salaries	12,276,000
27	ii	Salaries for trust employees	132,000
28	iii	Overtime	-
29	iv	Christmas bonus	-
30	v	Healthcare	629,000
31	vi	Other benefits	1,272,000
32	vii	Early retirement benefits & voluntary transition programs	-
33	viii	Other payroll	-
34	B.	Facilities and utility payments	10,000,000
35	i	For payments to Medical Services Administration (ASEM)	
36		for services provided	10,000,000
37	C.	Purchased services	1,778,000
38	i	Maintenance & repairs	106,000

GENERAL FUND

1	ii	Other purchased services	1,672,000	
2	D.	Professional services		22,000
3	E.	Other operating expenses		500,000
4	i	For operating expenses of the Pediatric Hospital for the treatment		
5		of pediatric cancer	500,000	
6	F.	Materials and supplies		3,914,000
7	i	Other materials and supplies	1,211,000	
8	ii	For operating expenses of the Pediatric Hospital for the treatment		
9		of pediatric cancer	2,360,000	
10	iii	For the Pediatric Hospital for the purchase of equipment and		
11		materials for direct patient care	343,000	
12	G.	Equipment purchases		357,000
13	i	For the Pediatric Hospital for the purchase of equipment and		
14		materials for direct patient care	357,000	
15	Total Pediatric University Hospital within Department of Health			30,880,000

3.2 Adults University Hospital within Department of Health

18	A.	Payroll and related costs		25,158,000
19	i	Salaries	21,122,000	
20	ii	Salaries for trust employees	-	
21	iii	Overtime	-	
22	iv	Christmas bonus	-	
23	v	Healthcare	1,493,000	
24	vi	Other benefits	2,543,000	
25	vii	Early retirement benefits & voluntary transition programs	-	
26	viii	Other payroll	-	
27	B.	Facilities and utility payments		38,694,000
28	i	For payments to Medical Services Administration (ASEM)		
29		for services provided	38,694,000	
30	C.	Purchased services		1,238,000
31	D.	Professional services		42,000
32	Total Adults University Hospital within Department of Health			65,132,000

3.3 Bayamón University Hospital within Department of Health

35	A.	Payroll and related costs		7,755,000
36	i	Salaries	6,512,000	
37	ii	Salaries for trust employees	84,000	
38	iii	Overtime	-	

GENERAL FUND

1	iv	Christmas bonus	-	
2	v	Healthcare	420,000	
3	vi	Other benefits	739,000	
4	vii	Early retirement benefits & voluntary transition programs	-	
5	viii	Other payroll	-	
6	B.	Purchased services		383,000
7	i	Leases (excluding PBA)	80,000	
8	ii	Maintenance & repairs	71,000	
9	iii	Other purchased services	232,000	
10	C.	Professional services		1,128,000
11	D.	Other operating expenses		205,000
12	E.	Capital Expenditures		12,300,000
13	i	To renovate Operating Rooms and Patient Rooms	12,300,000	
14	F.	Materials and supplies		800,000
15	G.	Equipment purchases		1,005,000
16	Total Bayamón University Hospital within Department of Health			23,576,000
17				
18	3.4 Intellectual Disability Program within Department of Health			
19	A.	Payroll and related costs		9,982,000
20	i	Salaries	6,784,000	
21	ii	Salaries for trust employees	-	
22	iii	Overtime	-	
23	iv	Christmas bonus	-	
24	v	Healthcare	722,000	
25	vi	Other benefits	1,990,000	
26	vii	Early retirement benefits & voluntary transition programs	486,000	
27	viii	Other payroll	-	
28	B.	Facilities and utility payments		114,000
29	C.	Purchased services		46,342,000
30	i	Leases (excluding PBA)	51,000	
31	ii	Maintenance & repairs	1,755,000	
32	iii	Other purchased services	7,936,000	
33	iv	For the payment of services provided by community homes	36,600,000	
34	D.	Transportation		421,000
35	E.	Professional services		6,000,000
36	i	Legal professional services	824,000	
37	ii	Training and education professional services	25,000	
38	iii	Medical professional services	37,000	

GENERAL FUND

1	iv	Other professional services	5,114,000	
2	F.	Other operating expenses		387,000
3	G.	Materials and supplies		300,000
4	H.	Equipment purchases		50,000
5	I.	Media and advertisements		21,000
6	J.	Donations, subsidies and other distributions (including court sentences)		1,500,000
7	i	Federal monitor costs and budgetary reserve	1,500,000	
8	Total Intellectual Disability Program within Department of Health			65,117,000
9				
10	3.5 Other Programs within Department of Health			
11	A.	Payroll and related costs		44,553,000
12	i	Salaries	33,676,000	
13	ii	Salaries for trust employees	3,001,000	
14	iii	Overtime	7,000	
15	iv	Christmas bonus	-	
16	v	Healthcare	2,116,000	
17	vi	Other benefits	4,467,000	
18	vii	Early retirement benefits & voluntary transition programs	1,108,000	
19	viii	Other payroll	25,000	
20	ix	For operating expenses of the Integrated Services Centers for		
21		Minors Victims of Sexual Assault, Law 158-2013	77,000	
22	x	For operating expenses of the emergency rooms of the CDTs	27,000	
23	xi	To carry out the National Day to perform the Hepatitis C test, as		
24		provided in Law 42-2003	21,000	
25	xii	For the Catastrophic Disease Fund, as provided in		
26		Law 150-1996, as amended	20,000	
27	xiii	For operating expenses of the Food and Nutrition Commission, as		
28		provided in Law 10-1999	8,000	
29	B.	Payments to PayGo		99,145,000
30	C.	Facilities and utility payments		24,749,000
31	i	Payments to PREPA	14,305,000	
32	ii	Payments to PRASA	4,947,000	
33	iii	Payments to PBA	1,552,000	
34	iv	Payments to GSA (for fuel and lubricants)	451,000	
35	v	Other facilities costs	3,138,000	
36	vi	For payments to Medical Services Administration (ASEM)		
37		for services provided	356,000	
38	D.	Purchased services		19,920,000

GENERAL FUND

1	i	Payments for PRIMAS	8,635,000	
2	ii	Leases (excluding PBA)	1,335,000	
3	iii	Maintenance & repairs	1,310,000	
4	iv	Other purchased services	5,351,000	
5	v	For security expense services	2,500,000	
6	vi	For the Program of Welfare and Integration and Development of People		
7		with Autism, as provided in Law 220-2012	292,000	
8	vii	For the development of the public policy of the PR Government		
9		related to the population that suffers from Autism, as provided		
10		in Law 318-2003	250,000	
11	viii	For operating expenses of the Integrated Services Centers for		
12		Minors Victims of Sexual Assault, Law 158-2013	232,000	
13	ix	To regulate the practice of smoking in certain public and private places,		
14		as provided in Law 40-1993, as amended	12,000	
15	x	For operating expenses of the Food and Nutrition Commission, as		
16		provided in Law 10-1999	3,000	
17	E.	Transportation		1,922,000
18	i	Other transportation	1,546,000	
19	ii	For the aerial subsidy of the Municipality of Vieques, as provided for		
20		in Law 44-1955	345,000	
21	iii	For operating expenses of the Integrated Services Centers for		
22		Minors Victims of Sexual Assault, Law 158-2013	15,000	
23	iv	For operating expenses of the emergency rooms of the CDTs	15,000	
24	v	For operating expenses of the Food and Nutrition Commission, as		
25		provided in Law 10-1999	1,000	
26	F.	Professional services		24,361,000
27	i	Information technology (IT) professional services	2,483,000	
28	ii	Medical professional services	201,000	
29	iii	Other professional services	11,104,000	
30	iv	For operating expenses of the emergency rooms of the CDTs	7,283,000	
31	v	For operating expenses of the Food and Nutrition Commission, as		
32		provided in Law 10-1999	44,000	
33	vi	To operate the third shift (11:00 p.m. to 7:00 a.m.) of the		
34		Loíza CDT emergency room	736,000	
35	vii	For operating expenses of the Integrated Services Centers for		
36		Minors Victims of Sexual Assault, Law 158-2013	653,000	
37	viii	For operating expenses for the Alzheimer's Disease Registry, as provided		
38		in Law 237-1999	525,000	

GENERAL FUND

1	ix	For the Commission for the Implementation of Public Policy		
2		in the Prevention of Suicide, as provided in Law 227-1999,		
3		as amended	30,000	
4	x	To carry out the National Day to perform the Hepatitis C test, as		
5		provided in Law 42-2003	121,000	
6	xi	For the Catastrophic Disease Fund, as provided in		
7		Law 150-1996, as amended	146,000	
8	xii	For health services, education and welfare of early childhood programs		
9		including new and existing programs for the diagnosis and treatment		
10		of children with developmental deficiencies, programs to improve the		
11		quality of personnel training services of Child Care and Development		
12		Centers	750,000	
13	xiii	To cover operating expenses of the Program for the Prevention and		
14		Surveillance of Medical Emergencies of Children, as provided		
15		in Law 259-2000	60,000	
16	xiv	To offer the laboratory and X-ray services of the emergency room		
17		of the CDT Loíza	225,000	
18	G.	Other operating expenses		1,110,000
19	i	Other operating expenses	1,061,000	
20	ii	For operating expenses of the Food and Nutrition Commission, as		
21		provided in Law 10-1999	1,000	
22	iii	For the Program of Welfare and Integration and Development of People		
23		with Autism, as provided in Law 220-2012	42,000	
24	iv	For operating expenses of the Integrated Services Centers for		
25		Minors Victims of Sexual Assault, Law 158-2013	6,000	
26	H.	Capital expenditures		26,600,000
27	i	Medicaid program IT	26,600,000	
28	I.	Payments of current and prior period obligations		4,000,000
29	i	For the Catastrophic Disease Fund, as provided in		
30		Law 150-1996, as amended	4,000,000	
31	J.	Materials and supplies		5,129,000
32	i	Other materials and supplies	4,996,000	
33	ii	For operating expenses of the Integrated Services Centers for		
34		Minors Victims of Sexual Assault, Law 158-2013	18,000	
35	iii	For the Program of Welfare and Integration and Development of People		
36		with Autism, as provided in Law 220-2012	106,000	
37	iv	For operating expenses of the Food and Nutrition Commission, as		
38		provided in Law 10-1999	1,000	

GENERAL FUND

1	v	To carry out the National Day to perform the Hepatitis C test, as		
2		provided in Law 42-2003	8,000	
3	K.	Equipment purchases		1,001,000
4	i	For operating expenses of the Food and Nutrition Commission, as		
5		provided in Law 10-1999	2,000	
6	ii	For the Program of Welfare and Integration and Development of People		
7		with Autism, as provided in Law 220-2012	60,000	
8	iii	For operating expenses of the Integrated Services Centers for		
9		Minors Victims of Sexual Assault, Law 158-2013	4,000	
10	iv	Other equipment purchases	935,000	
11	L.	Media and advertisements		425,000
12	M.	Federal Fund matching		31,259,000
13	i	For Federal Fund matching - Medicaid Program	25,166,000	
14	ii	For Federal Fund matching for the Advancing Together Program	2,100,000	
15	iii	Other Federal Fund matching	3,993,000	
16	N.	Donations, subsidies and other distributions (including court sentences)		20,570,000
17	i	For state funding of community health centers that receive federal grants		
18		under Section 330 of the Public Health Service Act	20,500,000	
19	ii	For the Puerto Rican League Against Cancer, as provided in JR		
20		68-2010	70,000	
21	O.	Social well-being for Puerto Rico		24,300,000
22	i	For medical residents	24,300,000	
23	P.	Appropriations to non-governmental entities		17,713,000
24	i	Act 80 Pension Reserve Trust Contribution	88,000	
25	ii	For operating expenses of the Oncology Hospital	7,500,000	
26	iii	To be transferred to the Society of Education and Rehabilitation of		
27		Puerto Rico (SER), to cover operating expenses	1,050,000	
28	iv	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000	
29	v	For the Training and Information Center for Parents of Children with		
30		Disabilities of Puerto Rico (APNI)	225,000	
31	vi	For the CAP-Foundation, Pro-Department of Pediatric Oncology of		
32		the Dr. Antonio Ortiz University Pediatric Hospital	200,000	
33	vii	For operating expenses of the American Red Cross	200,000	
34	viii	For operating expenses of the American Cancer Society, as		
35		provided in Law 135-2010	300,000	
36	ix	To be transferred to the Mercedes Rubí Foundation, for materials,		
37		maintenance and training to the Center for Neurovascular Surgery of		
38		Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000	

GENERAL FUND

1	x	For operating expenses of the Modesto Gotay Foundation, as		
2		provided in JR 336-2000	125,000	
3	xi	For the Catastrophic Disease Fund, as provided in		
4		Law 150-1996, as amended	6,072,000	
5	xii	Other appropriations to non-governmental entities	1,178,000	
6	xiii	To cover the costs associated with Law 105-2020 known as the 'Law to		
7		Establish the Right to Prenatal, Childbirth, and Postpartum Care for		
8		Medically Indigent Pregnant Women in Puerto Rico'	400,000	
9	Q.	Undistributed appropriations		300,000
10		Total Other Programs within Department of Health		347,057,000
11				
12		4. Medical Services Administration of Puerto Rico		
13	A.	Payroll and related costs		29,416,000
14	i	Salaries	23,016,000	
15	ii	Salaries for trust employees	-	
16	iii	Overtime	-	
17	iv	Christmas bonus	-	
18	v	Healthcare	-	
19	vi	Other benefits	2,900,000	
20	vii	Early retirement benefits & voluntary transition programs	-	
21	viii	Other payroll	-	
22	ix	To hire clinical staff for 14 new		
23		and 4 existing operating rooms	3,500,000	
24	B.	Payments to PayGo		22,513,000
25	C.	Facilities and utility payments		9,407,000
26	i	Payments to PREPA	5,604,000	
27	ii	Payments to PRASA	3,803,000	
28	D.	Professional services		25,783,000
29	i	Medical professional services	4,357,000	
30	ii	To hire 13 neurosurgeons to attend		
31		night shifts at the Hospital	2,500,000	
32	iii	For an on-call group of neuro-intensive		
33		specialists	1,000,000	
34	iv	To hire additional House Staff to support the continuity of the		
35		UPR Residency Programs	8,809,000	
36	v	For the contracts with Medical Science Campus for		
37		the medical services provided	3,117,000	
38	vi	For the payment of Revenue Cycle Management contract	6,000,000	

GENERAL FUND

1	E.	Materials and supplies		11,970,000
2		Total Medical Services Administration of Puerto Rico		99,089,000
3				
4	5.	Mental Health and Drug Addiction Services Administration		
5	A.	Payroll and related costs		24,818,000
6	i	Salaries	16,622,000	
7	ii	Salaries for trust employees	537,000	
8	iii	Overtime	7,000	
9	iv	Christmas bonus	-	
10	v	Healthcare	1,201,000	
11	vi	Other benefits	2,120,000	
12	vii	Early retirement benefits & voluntary transition programs	1,540,000	
13	viii	Other payroll	332,000	
14	ix	To cover operating expenses of the Specialized Rooms in Cases of		
15		Controlled Substances Program (also known as Drug Courts)	2,459,000	
16	B.	Payments to PayGo		38,034,000
17	C.	Facilities and utility payments		14,693,000
18	i	Payments to PREPA	3,635,000	
19	ii	Payments to PRASA	2,150,000	
20	iii	Payments to PBA	288,000	
21	iv	Payments to GSA (for fuel and lubricants)	190,000	
22	v	Other facilities costs	1,816,000	
23	vi	For payments to Medical Services Administration (ASEM)		
24		for services provided	6,604,000	
25	vii	To cover operating expenses of the Specialized Rooms in Cases of		
26		Controlled Substances Program (also known as Drug Courts)	10,000	
27	D.	Purchased services		8,544,000
28	i	Payments for PRIMAS	548,000	
29	ii	Leases (excluding PBA)	85,000	
30	iii	Maintenance & repairs	153,000	
31	iv	Other purchased services	7,563,000	
32	v	To cover operating expenses of the Specialized Rooms in Cases of		
33		Controlled Substances Program (also known as Drug Courts)	195,000	
34	E.	Transportation		311,000
35	i	Other transportation	276,000	
36	ii	To cover operating expenses of the Specialized Rooms in Cases of		
37		Controlled Substances Program (also known as Drug Courts)	35,000	
38	F.	Professional services		27,419,000

GENERAL FUND

1	i	Medical professional services	7,703,000	
2	ii	Other professional services	6,780,000	
3	iii	To cover operating expenses of the Specialized Rooms in Cases of		
4		Controlled Substances Program (also known as Drug Courts)	1,450,000	
5	iv	For the hiring of specialized mental health professionals for the opening of		
6		two patient care rooms at the San Juan Forensic		
7		Psychiatry Hospital	3,161,000	
8	v	To provide continuity to the professional services of the		
9		Ponce Forensic Psychiatry Hospital	2,035,000	
10	vi	For the opening of the unit that provides services		
11		for alcoholism care	2,880,000	
12	vii	To continue hiring multidisciplinary personnel responsible for		
13		evaluating the movement of patients from hospitals to homes	960,000	
14	viii	To hire direct and specialized professional services for		
15		the treatment of young people and children	2,000,000	
16	ix	To hire inspectors who will be responsible for evaluating and certifying the		
17		proper functioning and compliance with standards of the homes that provide		
18		patient care services	450,000	
19	G.	Other operating expenses		18,873,000
20	i	Other operating expenses	1,175,000	
21	ii	For the payment of services provided by transitional group		
22		homes (Hogares)	16,725,000	
23	iii	To cover operating expenses of the Specialized Rooms in Cases of		
24		Controlled Substances Program (also known as Drug Courts)	973,000	
25	H.	Capital expenditures		140,000
26	i	For Electronic Health Records	140,000	
27	I.	Materials and supplies		3,344,000
28	i	Other materials and supplies	3,110,000	
29	ii	To cover operating expenses of the Specialized Rooms in Cases of		
30		Controlled Substances Program (also known as Drug Courts)	234,000	
31	J.	Equipment purchases		162,000
32	i	To cover operating expenses of the Specialized Rooms in Cases of		
33		Controlled Substances Program (also known as Drug Courts)	162,000	
34	K.	Federal Fund matching		429,000
35	L.	Social well-being for Puerto Rico		1,294,000
36	i	To ensure compliance with Law 36-2021 and finance the "Puerto Rico Drug		
37		Observatory" to observe and prevent the abuse of opioids, fentanyl		
38		and other drugs	1,035,000	

GENERAL FUND

1	ii	For the operating expenses of the Multisectoral Council in Support		
2		of the Population of People without Housing	259,000	
3	M.	Appropriations to non-governmental entities		8,790,000
4	i	Other appropriations to non-governmental entities	619,000	
5	ii	Act 80 Pension Reserve Trust Contribution	306,000	
6	iii	To cover the operating expenses of the Sor Isolina Ferré, Inc.,		
7		Ponce Center, as provided in JR 183-2005	1,900,000	
8	iv	To cover operating expenses of Hogar Crea, Inc., as provided		
9		in JR 157-2005	1,890,000	
10	v	To cover operating expenses of the Community Research		
11		Initiative, Inc.	1,440,000	
12	vi	To cover operating expenses of the UPENS Foundation	950,000	
13	vii	To fund the operating expenses of Centros Sor Isolina Ferré, Inc.	850,000	
14	viii	To cover expenses of Teen Challenge	360,000	
15	ix	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito		
16		Center), as provided in JR 183-2005	250,000	
17	x	To cover operating expenses of the San Francisco Center, Ponce, as		
18		provided in JR 183-2005	200,000	
19	xi	To cover expenses of Hogar La Providencia, in Old San Juan	25,000	
20	N.	Undistributed appropriations		4,121,000
21	i	To support costs for hospital accreditation	4,121,000	
22		Total Mental Health and Drug Addiction Services Administration		150,972,000
23				
24	5.1	Río Piedras Psychiatric Hospital within Mental Health and Drug		
25		Addiction Services Administration		
26	A.	Payroll and related costs		4,734,000
27	i	Salaries	4,246,000	
28	ii	Salaries for trust employees	-	
29	iii	Overtime	-	
30	iv	Christmas bonus	-	
31	v	Healthcare	193,000	
32	vi	Other benefits	295,000	
33	vii	Early retirement benefits & voluntary transition programs	-	
34	viii	Other payroll	-	
35	B.	Facilities and utility payments		3,671,000
36	i	Payments to GSA (for fuel and lubricants)	10,000	
37	ii	Other facilities costs	20,000	
38	iii	For payments to Medical Services Administration (ASEM)		

GENERAL FUND

1		for services provided	3,641,000	
2	C.	Purchased services		1,204,000
3	i	Leases (excluding PBA)	31,000	
4	ii	Maintenance & repairs	66,000	
5	iii	Other purchased services	1,107,000	
6	D.	Transportation		62,000
7	E.	Professional services		8,011,000
8	i	Medical professional services	5,436,000	
9	ii	Other professional services	2,575,000	
10	F.	Other operating expenses		765,000
11	G.	Capital expenditures		140,000
12	i	For Electronic Health Records	140,000	
13	H.	Materials and supplies		596,000
14	I.	Undistributed appropriations		4,121,000
15	i	To support costs for hospital accreditation	4,121,000	
16		Total Río Piedras Psychiatric Hospital within Mental Health and Drug		23,304,000
17		Addiction Services Administration		
18				
19	5.2	Other Programs within Mental Health and Drug Addiction Services		
20		Administration		
21	A.	Payroll and related costs		20,084,000
22	i	Salaries	12,376,000	
23	ii	Salaries for trust employees	537,000	
24	iii	Overtime	7,000	
25	iv	Christmas bonus	-	
26	v	Healthcare	1,008,000	
27	vi	Other benefits	1,825,000	
28	vii	Early retirement benefits & voluntary transition programs	1,540,000	
29	viii	Other payroll	332,000	
30	ix	To cover operating expenses of the Specialized Rooms in Cases of		
31		Controlled Substances Program (also known as Drug Courts)	2,459,000	
32	B.	Payments to PayGo		38,034,000
33	C.	Facilities and utility payments		11,022,000
34	i	Payments to PREPA	3,635,000	
35	ii	Payments to PRASA	2,150,000	
36	iii	Payments to PBA	288,000	
37	iv	Payments to GSA (for fuel and lubricants)	180,000	
38	v	Other facilities costs	1,796,000	

GENERAL FUND

1	vi	For payments to Medical Services Administration (ASEM)		
2		for services provided	2,963,000	
3	vii	To cover operating expenses of the Specialized Rooms in Cases of		
4		Controlled Substances Program (also known as Drug Courts)	10,000	
5	D.	Purchased services		7,340,000
6	i	Payments for PRIMAS	548,000	
7	ii	Leases (excluding PBA)	54,000	
8	iii	Maintenance & repairs	87,000	
9	iv	Other purchased services	6,456,000	
10	v	To cover operating expenses of the Specialized Rooms in Cases of		
11		Controlled Substances Program (also known as Drug Courts)	195,000	
12	E.	Transportation		249,000
13	i	Other transportation	214,000	
14	ii	To cover operating expenses of the Specialized Rooms in Cases of		
15		Controlled Substances Program (also known as Drug Courts)	35,000	
16	F.	Professional services		19,408,000
17	i	Medical professional services	2,267,000	
18	ii	Other professional services	4,205,000	
19	iii	To cover operating expenses of the Specialized Rooms in Cases of		
20		Controlled Substances Program (also known as Drug Courts)	1,450,000	
21	iv	For the hiring of specialized mental health professionals for the opening of		
22		two patient care rooms at the San Juan Forensic		
23		Psychiatry Hospital	3,161,000	
24	v	To provide continuity to the professional services of the		
25		Ponce Forensic Psychiatry Hospital	2,035,000	
26	vi	For the opening of the unit that provides services		
27		for alcoholism care	2,880,000	
28	vii	To continue hiring multidisciplinary personnel responsible for		
29		evaluating the movement of patients from hospitals to homes	960,000	
30	viii	To hire direct and specialized professional services for		
31		the treatment of young people and children	2,000,000	
32	ix	To hire inspectors who will be responsible for evaluating and certifying the		
33		proper functioning and compliance with standards of the homes that provide		
34		patient care services	450,000	
35	G.	Other operating expenses		18,108,000
36	i	Other operating expenses	410,000	
37	ii	For the payment of services provided by transitional group		
38		homes (Hogares)	16,725,000	

GENERAL FUND

1	iii	To cover operating expenses of the Specialized Rooms in Cases of		
2		Controlled Substances Program (also known as Drug Courts)	973,000	
3	H.	Materials and supplies		2,748,000
4	i	Other materials and supplies	2,514,000	
5	ii	To cover operating expenses of the Specialized Rooms in Cases of		
6		Controlled Substances Program (also known as Drug Courts)	234,000	
7	I.	Equipment purchases		162,000
8	i	To cover operating expenses of the Specialized Rooms in Cases of		
9		Controlled Substances Program (also known as Drug Courts)	162,000	
10	J.	Federal Fund matching		429,000
11	K.	Social well-being for Puerto Rico		1,294,000
12	i	To ensure compliance with Law 36-2021 and finance the "Puerto Rico Drug		
13		Observatory" to observe and prevent the abuse of opioids, fentanyl		
14		and other drugs	1,035,000	
15	ii	For the operating expenses of the Multisectoral Council in support		
16		of the population of people without housing	259,000	
17	L.	Appropriations to non-governmental entities		8,790,000
18	i	Other appropriations to non-governmental entities	619,000	
19	ii	Act 80 Pension Reserve Trust Contribution	306,000	
20	iii	To cover the operating expenses of the Sor Isolina Ferré, Inc.,		
21		Ponce Center, as provided in JR 183-2005	1,900,000	
22	iv	To cover operating expenses of Hogar Crea, Inc., as provided		
23		in JR 157-2005	1,890,000	
24	v	To cover operating expenses of the Community Research		
25		Initiative, Inc.	1,440,000	
26	vi	To cover operating expenses of the UPENS Foundation	950,000	
27	vii	To fund the operating expenses of Centros Sor Isolina Ferré, Inc.	850,000	
28	viii	To cover expenses of Teen Challenge	360,000	
29	ix	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito		
30		Center), as provided in JR 183-2005	250,000	
31	x	To cover operating expenses of the San Francisco Center, Ponce, as		
32		provided in JR 183-2005	200,000	
33	xi	To cover expenses of Hogar La Providencia, in Old San Juan	25,000	
34	Total Other Programs within Mental Health and Drug Addiction			127,668,000
35	Services Administration			
36				
37	6. Cardiovascular Center Corporation of Puerto Rico and the Caribbean			
38	A.	Capital expenditures		6,000,000

GENERAL FUND

1	i	Construction / infrastructure	2,650,000	
2	ii	Equipment	3,350,000	
3		Total Cardiovascular Center Corporation of Puerto Rico and the Caribbean		6,000,000
4				
5		7. University of Puerto Rico Comprehensive Cancer Center		
6	A.	Payroll and related costs		9,628,000
7	i	Salaries	6,977,000	
8	ii	Salaries for trust employees	320,000	
9	iii	Overtime	-	
10	iv	Christmas bonus	-	
11	v	Healthcare	834,000	
12	vi	Other benefits	1,398,000	
13	vii	Early retirement benefits & voluntary transition programs	-	
14	viii	Other payroll	99,000	
15	B.	Facilities and utility payments		4,438,000
16	i	Payments to PREPA	2,620,000	
17	ii	Payments to PRASA	288,000	
18	iii	Other facilities costs	1,530,000	
19	C.	Purchased services		781,000
20	i	Payments for PRIMAS	244,000	
21	ii	Other purchased services	537,000	
22	D.	Transportation		10,000
23	E.	Professional services		695,000
24	F.	Other operating expenses		78,000
25	G.	Capital expenditures		5,071,000
26	i	Equipment	5,071,000	
27	H.	Materials and supplies		1,304,000
28	I.	Media and advertisements		180,000
29	J.	Equipment purchases		267,000
30	K.	Federal Fund matching		269,000
31		Total University of Puerto Rico Comprehensive Cancer Center		22,721,000
32				
33		8. Center for Research Education and Medical Services for Diabetes		
34	A.	Payroll and related costs		341,000
35	i	Salaries	286,000	
36	ii	Salaries for trust employees	55,000	
37	iii	Overtime	-	
38	iv	Christmas bonus	-	

GENERAL FUND

1	v	Healthcare	-	
2	vi	Other benefits	-	
3	vii	Early retirement benefits & voluntary transition programs	-	
4	viii	Other payroll	-	
5	B.	Facilities and utility payments		31,000
6	i	Payments to PRASA	11,000	
7	ii	Other facilities costs	20,000	
8	C.	Professional services		362,000
9	i	Information technology (IT) professional services	10,000	
10	ii	Legal professional services	10,000	
11	iii	Finance and accounting professional services	45,000	
12	iv	Other professional services	297,000	
13	D.	Purchased services		11,000
14	i	Leases (excluding PBA)	7,000	
15	ii	Other purchased services	4,000	
16	E.	Other operating expenses		4,000
17	F.	Capital expenditures		334,000
18	i	Construction / infrastructure	334,000	
19	G.	Materials and supplies		12,000
20	H.	Equipment purchases		143,000
21		Total Center for Research Education and Medical Services for Diabetes		1,238,000
22		Subtotal Health		1,646,296,000
23				
24	III	Education		
25		9. Department of Education		
26	A.	Payroll and related costs		1,284,022,000
27	i	Salaries	1,097,362,000	
28	ii	Salaries for trust employees	7,653,000	
29	iii	Overtime	-	
30	iv	Christmas bonus	-	
31	v	Healthcare	23,307,000	
32	vi	Other benefits	151,995,000	
33	vii	Early retirement benefits & voluntary transition programs	1,639,000	
34	viii	Other payroll	2,066,000	
35	B.	Payments to PayGo		1,076,872,000
36	C.	Facilities and utility payments		161,730,000
37	i	Payments to PREPA	45,339,000	
38	ii	Payments to PRASA	32,426,000	

GENERAL FUND

1	iii	Payments to PBA	78,271,000	
2	iv	Payments to GSA (for fuel and lubricants)	510,000	
3	v	Other facilities costs	5,184,000	
4	D.	Purchased services		60,110,000
5	i	Payments for PRIMAS	9,029,000	
6	ii	Leases (excluding PBA)	9,703,000	
7	iii	Maintenance & repairs	2,968,000	
8	iv	Other purchased services	8,781,000	
9	v	Maintenance and monitoring of security cameras	18,222,000	
10	vi	For maintenance and repairs inclusive of		
11		municipalities providing maintenance services		
12		through established MOUs	11,407,000	
13	E.	Transportation		97,170,000
14	i	Other transportation	21,000	
15	ii	For school transportation expenses inclusive		
16		of municipalities providing transportation		
17		services through established MOUs	97,149,000	
18	F.	Professional services		143,981,000
19	i	Information technology (IT) professional services	19,997,000	
20	ii	Legal professional services	180,000	
21	iii	Finance and accounting professional services	40,000	
22	iv	Engineering and architecture professional services	410,000	
23	v	Other professional services	1,819,000	
24	vi	Student therapies and related services	81,268,000	
25	vii	Free College Board tests to students applying for college	8,280,000	
26	viii	Third-Party Fiduciary Agreement	15,462,000	
27	ix	Student tests (META-PR, PIENSE, SAT, PNA,		
28		PCMAS, others)	15,025,000	
29	x	English Teachers Training Program	1,500,000	
30	G.	Other operating expenses		18,320,000
31	H.	Payments of current and prior period obligations		120,000
32	I.	Materials and supplies		16,722,000
33	J.	Equipment purchases		13,777,000
34	K.	Media and advertisements		152,000
35	L.	Federal Fund matching		1,787,000
36	M.	Donations, subsidies and other distributions (including court sentences)		109,684,000
37	i	Other donations and subsidies	228,000	
38	ii	Special Education Technology Assistance Equipment	4,000,000	

GENERAL FUND

1	iii	Special Education Consent Decree costs	3,456,000	
2	iv	Student therapies and related services	102,000,000	
3	N.	Social well-being for Puerto Rico		7,630,000
4	i	Other social well-being for Puerto Rico	1,705,000	
5	ii	Student scholarships	5,925,000	
6	O.	Appropriations to non-governmental entities		52,307,000
7	i	Other appropriations to non-governmental entities	431,000	
8	ii	Act 80 Pension Reserve Trust Contribution	453,000	
9	iii	Program Alliance for Alternative Education Law 213-2012, as amended	15,000,000	
10	iv	Operating expenses for College of San Gabriel Inc.,		
11		specialized in the care of children with hearing problems	450,000	
12	v	Program costs associated with the Community Schools		
13		Program for the New School Institute (Montessori)	9,000,000	
14	vi	Project C. A. S. A. per Law 213-2012, as amended	10,000,000	
15	vii	For Public School Alliance with Charter Schools	16,973,000	
16		Total Department of Education		3,044,384,000

**9.1 Special Education Program within the
Department of Education**

20	A.	Payroll and related costs		341,243,000
21	i	Salaries	304,249,000	
22	ii	Salaries for trust employees	200,000	
23	iii	Overtime	-	
24	iv	Christmas bonus	-	
25	v	Healthcare	8,005,000	
26	vi	Other benefits	28,756,000	
27	vii	Early retirement benefits & voluntary transition programs	-	
28	viii	Other payroll	33,000	
29	B.	Purchased services		165,000
30	i	Maintenance & repairs	124,000	
31	ii	Other purchased services	41,000	
32	C.	Transportation		63,726,000
33	i	For school transportation expenses inclusive		
34		of municipalities providing transportation		
35		services through established MOUs	63,726,000	
36	D.	Professional services		81,268,000
37	i	Student therapies and related services	81,268,000	
38	E.	Other operating expenses		7,903,000

GENERAL FUND

1	F.	Materials and supplies		79,000
2	G.	Equipment purchases		199,000
3	H.	Media and advertisements		145,000
4	I.	Donations, subsidies and other distributions (including court sentences)		7,456,000
5	i	Special Education Technology Assistance Equipment	4,000,000	
6	ii	Special Education Consent Decree costs	3,456,000	
7	J.	Social well-being for Puerto Rico		1,010,000
8	i	Other social well-being for Puerto Rico	10,000	
9	ii	Student scholarships	1,000,000	
10	K.	Appropriations to non-governmental entities		3,343,000
11	i	Operating expenses for College of San Gabriel Inc.,		
12		specialized in the care of children with hearing problems	450,000	
13	ii	For Public School Alliance with Charter Schools	2,893,000	
14		Total Special Education Program within the		506,537,000
15		Department of Education		
16				
17	9.2	Provisional Remedy Program within the		
18		Department of Education		
19	A.	Payroll and related costs		761,000
20	i	Salaries	562,000	
21	ii	Salaries for trust employees	99,000	
22	iii	Overtime	-	
23	iv	Christmas bonus	-	
24	v	Healthcare	24,000	
25	vi	Other benefits	70,000	
26	vii	Early retirement benefits & voluntary transition programs	-	
27	viii	Other payroll	6,000	
28	B.	Purchased services		6,000
29	C.	Professional services		176,000
30	i	Information technology (IT) professional services	26,000	
31	ii	Other professional services	150,000	
32	D.	Other operating expenses		8,000
33	E.	Materials and supplies		12,000
34	F.	Equipment purchases		3,000
35	G.	Donations, subsidies and other distributions (including court sentences)		102,000,000
36	i	Student therapies and related services	102,000,000	
37		Total Provisional Remedy Program within the		102,966,000
38		Department of Education		

GENERAL FUND

1			
2	9.3	Career and Technical Education within the Department	
3		of Education	
4	A.	Payroll and related costs	68,231,000
5	i	Salaries	60,974,000
6	ii	Salaries for trust employees	24,000
7	iii	Overtime	-
8	iv	Christmas bonus	-
9	v	Healthcare	1,332,000
10	vi	Other benefits	5,884,000
11	vii	Early retirement benefits & voluntary transition programs	-
12	viii	Other payroll	17,000
13	B.	Purchased services	10,000
14	C.	Transportation	21,000
15	D.	Other operating expenses	110,000
16	E.	Materials and supplies	304,000
17	F.	Equipment purchases	189,000
18	G.	Federal Fund matching	140,000
19		Total Career and Technical Education within the Department	69,005,000
20		of Education	
21			
22	9.4	Other Programs within the Department of Education	
23	A.	Payroll and related costs	873,787,000
24	i	Salaries	731,577,000
25	ii	Salaries for trust employees	7,330,000
26	iii	Overtime	-
27	iv	Christmas bonus	-
28	v	Healthcare	13,946,000
29	vi	Other benefits	117,285,000
30	vii	Early retirement benefits & voluntary transition programs	1,639,000
31	viii	Other payroll	2,010,000
32	B.	Payments to PayGo	1,076,872,000
33	C.	Facilities and utility payments	161,730,000
34	i	Payments to PREPA	45,339,000
35	ii	Payments to PRASA	32,426,000
36	iii	Payments to PBA	78,271,000
37	iv	Payments to GSA (for fuel and lubricants)	510,000
38	v	Other facilities costs	5,184,000

GENERAL FUND

1	D.	Purchased services		59,929,000
2	i	Payments for PRIMAS	9,029,000	
3	ii	Leases (excluding PBA)	9,703,000	
4	iii	Maintenance & repairs	2,844,000	
5	iv	Other purchased services	8,724,000	
6	v	Maintenance and monitoring of security cameras	18,222,000	
7	vi	For maintenance and repairs inclusive of		
8		municipalities providing maintenance services		
9		through established MOUs	11,407,000	
10	E.	Transportation		33,423,000
11	i	For school transportation expenses inclusive		
12		of municipalities providing transportation		
13		services through established MOUs	33,423,000	
14	F.	Professional services		62,537,000
15	i	Information technology (IT) professional services	19,971,000	
16	ii	Legal professional services	180,000	
17	iii	Finance and accounting professional services	40,000	
18	iv	Engineering and architecture professional services	410,000	
19	v	Other professional services	1,669,000	
20	vi	Third-Party Fiduciary Agreement	15,462,000	
21	vii	Free College Board tests to students applying for college	8,280,000	
22	viii	Student tests (META-PR, PIENSE, SAT, PNA,		
23		PCMAS, others)	15,025,000	
24	ix	English Teachers Training Program	1,500,000	
25	G.	Other operating expenses		10,299,000
26	H.	Payments of current and prior period obligations		120,000
27	I.	Materials and supplies		16,327,000
28	J.	Equipment purchases		13,386,000
29	K.	Media and advertisements		7,000
30	L.	Federal Fund matching		1,647,000
31	M.	Donations, subsidies and other distributions (including court sentences)		228,000
32	N.	Social well-being for Puerto Rico		6,620,000
33	i	Other social well-being for Puerto Rico	1,695,000	
34	ii	Student scholarships	4,925,000	
35	O.	Appropriations to non-governmental entities		48,964,000
36	i	Other appropriations to non-governmental entities	431,000	
37	ii	Act 80 Pension Reserve Trust Contribution	453,000	
38	iii	Program Alliance for Alternative Education Law 213-2012, as amended	15,000,000	

GENERAL FUND

1	iv	Program costs associated with the Community Schools	
2		Program for the New School Institute (Montessori)	9,000,000
3	v	Project C. A. S. A. Law 213-2012, as amended	10,000,000
4	vi	For Public School Alliance with Charter Schools	14,080,000
5	Total Other Programs within the Department of Education		2,365,876,000
6	Subtotal Education		3,044,384,000
7			
8	IV	University of Puerto Rico	
9	10.	University of Puerto Rico	
10	A.	Social well-being for Puerto Rico	560,898,000
11	i	To cover operational expenses of the University of Puerto Rico	441,206,000
12	ii	For operating expenses of Centro Ponceño de Autismo, Inc.	
13		JR 17-2013	87,000
14	iii	For operating expenses of the Technological Assistance Program	
15		of Puerto Rico, as provided in Law 264-2000	855,000
16	iv	For the distribution of scholarships and educational aids to students	
17		according to the provisions of Law 170-2002, as amended	9,501,000
18	v	For the Department of Surgery and / or Trauma Center of the Medical	
19		Sciences Campus, according to Law 105-2013	2,500,000
20	vi	To grant scholarships to students of medicine, dentistry and veterinary	
21		medicine, as provided in Law 17-1948, as amended	500,000
22	vii	To perform studies of the brain tissues of deceased persons diagnosed	
23		with Alzheimer's disease, as provided in Law 237-1999	50,000
24	viii	For operating expenses of the Integrated Services Centers for minors	
25		who are victims of sexual assault, as provided in Law 158-2013	1,330,000
26	ix	For operating expenses of the Center for Advanced Studies for	
27		Medical Emergency Personnel of the Public Sector, as provided	
28		in Law 235-2004	500,000
29	x	For services to indigent medics in the Medical Sciences Campus	1,719,000
30	xi	To cover the salary expenses of residents and interns of the Medical	
31		Sciences Campus, as provided in Law 299-2003, as amended. In case	
32		of interruption of services at the University, said funds will be transferred	
33		to the Department of Health	20,900,000
34	xii	Trainings and Technical Services, as approved by	
35		the Oversight Board	10,000,000
36	xiii	For the training of salaried teachers and directors of the Department of	
37		Education	10,021,000
38	xiv	For expenses related to 24-hour operation of the Seismic Network of	

GENERAL FUND

1		Puerto Rico and the Strong Movement Program as provided in	
2		Law 106-2002	1,662,000
3	xv	To cover operating expenses of the Program for the Prevention and	
4		Surveillance of Medical Emergencies of Children, as provided	
5		in Law 259-2000	67,000
6	xvi	Additional funding to support the UPR's operations	60,000,000
7		Total University of Puerto Rico	560,898,000
8		Subtotal University of Puerto Rico	560,898,000
9			
10	V	Courts & Legislature	
11	11.	The General Court of Justice	
12	A.	Payroll and related costs	242,690,000
13	i	Salaries	210,149,000
14	ii	Salaries for trust employees	-
15	iii	Overtime	95,000
16	iv	Christmas bonus	-
17	v	Healthcare	6,133,000
18	vi	Other benefits	25,103,000
19	vii	Early retirement benefits & voluntary transition programs	-
20	viii	Other payroll	1,210,000
21	B.	Payments to PayGo	73,642,000
22	C.	Facilities and utility payments	23,398,000
23	i	Payments to PREPA	9,507,000
24	ii	Payments to PRASA	1,595,000
25	iii	Payments to PBA	12,102,000
26	iv	Other facilities costs	194,000
27	D.	Purchased services	46,988,000
28	i	Payments for PRIMAS	1,100,000
29	ii	Leases (excluding PBA)	37,075,000
30	iii	Maintenance & repairs	856,000
31	iv	Other purchased services	7,957,000
32	E.	Transportation	467,000
33	F.	Professional services	8,834,000
34	i	Information technology (IT) professional services	6,284,000
35	ii	Legal professional services	600,000
36	iii	Finance and accounting professional services	25,000
37	iv	Other professional services	1,925,000
38	G.	Other operating expenses	1,993,000

GENERAL FUND

1	H.	Capital expenditures		9,226,000
2	i	Hardware / software	2,892,000	
3	ii	Construction / infrastructure	6,334,000	
4	I.	Materials and supplies		1,772,000
5	J.	Equipment purchases		2,617,000
6	K.	Media and advertisements		30,000
7	Total The General Court of Justice			411,657,000
8				
9	12. Legislative Assembly of the Commonwealth			
10	A.	Payments to PayGo		8,098,000
11	B.	Facilities and utility payments		3,663,000
12	i	Superintendence of Capitol payments to PREPA	3,240,000	
13	ii	Superintendence of Capitol payments to PREPA for the Senate	24,000	
14	iii	Superintendence of Capitol payments to PREPA for the		
15		House of Representatives	28,000	
16	iv	Superintendence of Capitol payments to PRASA	360,000	
17	v	Superintendence of Capitol payments to PRASA for the Senate	6,500	
18	vi	Superintendence of Capitol payments to PRASA for the		
19		House of Representatives	4,500	
20	C.	Capital expenditures		8,115,000
21	i	To cover various Senate Capex projects	4,115,000	
22	ii	To cover Superintendence maintenance and		
23		repair expenses of the Capitol District	4,000,000	
24	D.	Donations, subsidies and other distributions (including court sentences)		20,000,000
25	i	Donations to public, semi-public, private, and		
26		not-for-profit institutions	20,000,000	
27	E.	Appropriations to non-governmental entities		40,000
28	i	Act 80 Pension Reserve Trust Contribution	40,000	
29	F.	Undistributed appropriations		97,561,000
30	i	House of Representatives	40,112,000	
31	ii	Senate of the Puerto Rico Commonwealth	29,465,000	
32	iii	For operational expenses of the Superintendence of the Capitol	11,424,000	
33	iv	For operating expenses and information system		
34		of the Office of Legislative Services	7,315,000	
35	v	For the creation of a Congressional Budget Office within Legislative		
36		Assembly	3,193,000	
37	vi	Superintendence of Capitol payments for insurance of the		
38		Capitol District	1,560,000	

GENERAL FUND

1	vii	To cover the operating expenses of the Community	
2		Impact Commission	1,343,000
3	viii	Superintendence of Capitol payments for improvements, works and	
4		maintenance of the House of Representatives and Senate	1,000,000
5	ix	Office of Legislative Services to cover operating expenses of the	
6		Cordova Program of Congressional Interns, as provided in	
7		JR 554-1998	485,000
8	x	For the scholarship program for university students of	
9		communications, as provided in Law 5-2016	20,000
10	xi	Office of Legislative Services to cover expenses and updates of the	
11		electronic voting system and management of sessions and calendars of	
12		the Legislative Assembly	225,000
13	xii	To cover operating expenses of the Joint Commission for	
14		Public-Private Partnerships of the Legislature, as provided in	
15		Law 29-2009, as amended	376,000
16	xiii	For operating expenses of the Joint Commission on Special	
17		Reports of the Comptroller	174,000
18	xiv	Office of Legislative Services to cover the membership of the	
19		National Conference of States Legislatures	196,000
20	xv	Office of Legislative Services to cover the membership of the	
21		Council of State Governments	160,000
22	xvi	Office of Legislative Services to cover operating expenses of the	
23		Ramos Comas Legislative Internship Program	150,000
24	xvii	Office of Legislative Services to cover the membership of the	
25		National Hispanic Caucus of State Legislators (NHCSL)	101,000
26	xviii	Superintendence of Capitol for the Internship of Architecture	
27		Students of Puerto Rico	100,000
28	xix	Office of Legislative Services to cover operating expenses of	
29		the Pilar Barbosa Program for Education Interns,	
30		as provided in Law 53-1997	85,000
31	xx	For operating expenses of the Joint Commission for the Continuous	
32		Review of the Penal Code and for the Reform of Criminal Laws	67,000
33	xxi	For scholarships for graduate studies in disciplines related	
34		to the protection and conservation of the environment,	
35		as provided in Law 157-2007	5,000
36	xxii	For scholarships for graduate studies specializing in	
37		special education for teachers certified by the Department	
38		of Education	5,000

GENERAL FUND

1	Total Legislative Assembly of the Commonwealth		137,477,000
2	Subtotal Courts & Legislature		549,134,000
3			
4	VI Families & Children		
5	13. Family and Children Administration		
6	A. Payroll and related costs		62,884,000
7	i Salaries	52,149,000	
8	ii Salaries for trust employees	951,000	
9	iii Overtime	87,000	
10	iv Christmas bonus	-	
11	v Healthcare	3,210,000	
12	vi Other benefits	6,217,000	
13	vii Early retirement benefits & voluntary transition programs	270,000	
14	viii Other payroll	-	
15	B. Payments to PayGo		16,549,000
16	C. Facilities and utility payments		981,000
17	i Payments to PREPA	147,000	
18	ii Payments to PRASA	65,000	
19	iii Payments to PBA	40,000	
20	iv Payments to GSA (for fuel and lubricants)	592,000	
21	v Other facilities costs	137,000	
22	D. Purchased services		23,561,000
23	i Payments for PRIMAS	230,000	
24	ii Leases (excluding PBA)	2,908,000	
25	iii Maintenance & repairs	325,000	
26	iv Other purchased services	1,997,000	
27	v For Ama de Llaves, Inc services per contract agreement	18,101,000	
28	E. Transportation		1,602,000
29	F. Professional services		1,890,000
30	i Information technology (IT) professional services	300,000	
31	ii Legal professional services	1,590,000	
32	G. Other operating expenses		137,000
33	H. Materials and supplies		805,000
34	I. Equipment purchases		48,000
35	J. Media and advertisements		16,000
36	K. Federal Fund matching		3,377,000
37	L. Donations, subsidies and other distributions (including court sentences)		124,351,000
38	i To provide support to juvenile residential facilities	36,650,000	

GENERAL FUND

1	ii	Social services to support elderly and adults		
2		with disabilities	1,000,000	
3	iii	For the Integrated Service Centers for Minors Victims of		
4		Sexual Assault	350,000	
5	iv	To provide housing to elderly adults under State's custody	85,253,000	
6	v	To cover the Family and Children Administration's operating expenses of the		
7		Integrated Services Centers for Minors and Victims of Sexual		
8		Assault as established by Law 158-2013	1,098,000	
9		Total Family and Children Administration		236,201,000
10				
11		14. Administration for Socioeconomic Development of the Family		
12	A.	Payroll and related costs		36,075,000
13	i	Salaries	29,990,000	
14	ii	Salaries for trust employees	325,000	
15	iii	Overtime	-	
16	iv	Christmas bonus	-	
17	v	Healthcare	2,007,000	
18	vi	Other benefits	3,592,000	
19	vii	Early retirement benefits & voluntary transition programs	161,000	
20	viii	Other payroll	-	
21	B.	Payments to PayGo		36,344,000
22	C.	Facilities and utility payments		863,000
23	i	Payments to PRASA	37,000	
24	ii	Other facilities costs	826,000	
25	D.	Purchased services		4,280,000
26	i	Leases (excluding PBA)	3,202,000	
27	ii	Maintenance & repairs	208,000	
28	iii	Other purchased services	870,000	
29	E.	Transportation		223,000
30	F.	Professional services		10,086,000
31	i	Information technology (IT) professional services	6,771,000	
32	ii	Legal professional services	485,000	
33	iii	Medical professional services	70,000	
34	iv	Other professional services	1,160,000	
35	v	For the Program Integrity Division (DIP)	1,600,000	
36	G.	Other operating expenses		2,117,000
37	i	Other operating expenses	2,117,000	
38	H.	Materials and supplies		255,000

GENERAL FUND

1	I.	Equipment purchases		155,000
2	J.	Media and advertisements		590,000
3	K.	Social well-being for Puerto Rico		14,500,000
4	i	State contributions for TANF	14,500,000	
5	L.	Appropriations to non-governmental entities		53,000
6	i	Act 80 Pension Reserve Trust Contribution	53,000	
7	Total Administration for Socioeconomic Development of the Family			105,541,000
8				
9	15. Secretariat of the Department of the Family			
10	A.	Payroll and related costs		17,587,000
11	i	Salaries	14,369,000	
12	ii	Salaries for trust employees	603,000	
13	iii	Overtime	-	
14	iv	Christmas bonus	-	
15	v	Healthcare	579,000	
16	vi	Other benefits	1,431,000	
17	vii	Early retirement benefits & voluntary transition programs	561,000	
18	viii	Other payroll	44,000	
19	B.	Payments to PayGo		18,280,000
20	C.	Facilities and utility payments		11,032,000
21	i	Payments to PREPA	4,168,000	
22	ii	Payments to PRASA	409,000	
23	iii	Payments to PBA	6,455,000	
24	D.	Purchased services		2,507,000
25	i	Payments for PRIMAS	284,000	
26	ii	Leases (excluding PBA)	2,223,000	
27	E.	Transportation		110,000
28	F.	Professional services		507,000
29	G.	Other operating expenses		70,000
30	H.	Materials and supplies		90,000
31	I.	Equipment purchases		45,000
32	J.	Appropriations to non-governmental entities		1,334,000
33	i	Contributions to Ama de Llaves, Inc.	990,000	
34	ii	Aid to victims of natural disasters and other humanitarian work and operating		
35		expenses of the American Red Cross Chapter of Puerto Rico, as		
36		provided in Law 59-2006, as amended	243,000	
37	iii	Operating expenses of the San Rafael Inc. Geriatric Center, of Arecibo, as		
38		provided in JR 1332-2004	59,000	

GENERAL FUND

1	iv	To cover expenses related to the Commission for the Prevention of Suicide,		
2		according to the provisions of Law 227-1999	30,000	
3	v	Special Council to address social inequality in Puerto Rico	12,000	
4		Total Secretariat of the Department of the Family		51,562,000
5				
6		16. Child Support Administration (ASUME)		
7	A.	Payroll and related costs		7,239,000
8	i	Salaries	5,625,000	
9	ii	Salaries for trust employees	516,000	
10	iii	Overtime	-	
11	iv	Christmas bonus	-	
12	v	Healthcare	312,000	
13	vi	Other benefits	653,000	
14	vii	Early retirement benefits & voluntary transition programs	131,000	
15	viii	Other payroll	2,000	
16	B.	Payments to PayGo		2,950,000
17	C.	Facilities and utility payments		309,000
18	i	Payments to PREPA	87,000	
19	ii	Payments to PBA	24,000	
20	iii	Payments to GSA (for fuel and lubricants)	14,000	
21	iv	Other facilities costs	184,000	
22	D.	Purchased services		2,156,000
23	i	Payments for PRIMAS	33,000	
24	ii	Leases (excluding PBA)	797,000	
25	iii	Maintenance & repairs	68,000	
26	iv	Other purchased services	1,258,000	
27	E.	Transportation		24,000
28	F.	Professional services		321,000
29	i	Information technology (IT) professional services	130,000	
30	ii	Legal professional services	66,000	
31	iii	Other professional services	125,000	
32	G.	Other operating expenses		40,000
33	H.	Materials and supplies		44,000
34	I.	Equipment purchases		18,000
35	J.	Media and advertisements		32,000
36	K.	Federal Fund matching		2,204,000
37	i	Other Federal Fund matching	2,152,000	
38	ii	For PRACSES computer platform	52,000	

GENERAL FUND

1	L.	Undistributed appropriations		2,500,000
2	i	To cover payments per Federal Deficit Reduction Act of 2005	2,500,000	
3		Total Child Support Administration (ASUME)		17,837,000
4				
5		17. Administration for Integral Development of Childhood		
6	A.	Payroll and related costs		3,154,000
7	i	Salaries	1,717,000	
8	ii	Salaries for trust employees	714,000	
9	iii	Overtime	1,000	
10	iv	Christmas bonus	-	
11	v	Healthcare	131,000	
12	vi	Other benefits	459,000	
13	vii	Early retirement benefits & voluntary transition programs	13,000	
14	viii	Other payroll	119,000	
15	B.	Payments to PayGo		3,313,000
16	C.	Facilities and utility payments		326,000
17	i	Payments to PREPA	217,000	
18	ii	Payments to PRASA	39,000	
19	iii	Payments to GSA (for fuel and lubricants)	35,000	
20	iv	Other facilities costs	35,000	
21	D.	Purchased services		690,000
22	i	Payments for PRIMAS	10,000	
23	ii	Leases (excluding PBA)	680,000	
24	E.	Transportation		6,000
25	F.	Professional services		30,000
26	G.	Other operating expenses		23,000
27	H.	Federal Fund matching		1,140,000
28	I.	Donations, subsidies and other distributions (including court sentences)		5,000,000
29	i	For Early Childhood Resource and Referral		
30		Center (2Gen Centers)	5,000,000	
31	J.	Undistributed appropriations		378,000
32	i	Undistributed appropriations	228,000	
33	ii	Governor's Early Childhood Advisory Council	150,000	
34		Total Administration for Integral Development of Childhood		14,060,000
35		Subtotal Families & Children		425,201,000
36				
37	VII	Custody Accounts		
38		18. Appropriations under the custody of the Treasury		

GENERAL FUND

1	A.	Payroll and related costs		21,722,000
2	i	Salaries	-	
3	ii	Salaries for trust employees	-	
4	iii	Overtime	-	
5	iv	Christmas bonus	-	
6	v	Healthcare	-	
7	vi	Other benefits	-	
8	vii	Early retirement benefits & voluntary transition programs	-	
9	viii	Other payroll	-	
10	ix	For the payment of AFSCME Upside Bonus to be paid in accordance		
11		with Exhibit G-19 of the Plan of Adjustment	21,584,000	
12	x	Early retirement benefits for prior employees of the Puerto Rico		
13		Public Broadcasting Corporation	138,000	
14	B.	Payments to PayGo		28,216,000
15	i	PayGo for beneficiaries of dissolved Commonwealth		
16		entities	28,216,000	
17	C.	Purchased services		1,779,000
18	i	For the payment of flood insurance for recipients of federal disaster		
19		assistance	1,779,000	
20	D.	Professional services		130,590,000
21	i	Professional Fees for the calculating agent and trustees	590,000	
22	ii	Plan Implementation and Legal and Regulatory Compliance Expenses	130,000,000	
23	E.	Other operating expenses		280,000
24	i	Other SUT expenses	280,000	
25	F.	Capital expenditures		250,000
26	i	To cover additional project funds needed to complete the repair of		
27		the YMCA San Juan Aquatic Center	250,000	
28	G.	Donations, subsidies and other distributions (including court sentences)		1,168,000
29	i	For the operation and maintenance of the land registry of Puerto Rico,		
30		maintained by the Municipal Revenue Collection Center, pursuant to		
31		Law 184-2014	1,160,000	
32	ii	For the payment of life annuity to Wilfredo Benítez, according to the		
33		provisions of JR 726-1995	8,000	
34	H.	Social well-being for Puerto Rico		344,644,000
35	i	Commonwealth transfer to the Highways and Transportation Authority		
36		for operating expenses of non-toll roads and transit assets	147,699,000	
37	ii	For each municipality's Municipal Development Fund, as provided by		
38		Law 107-2020, to be distributed pursuant to Law 1-2011, as amended	67,965,000	

GENERAL FUND

1	iii	Commonwealth transfer to the Highways and Transportation Authority		
2		for capital expenditures of non-toll roads and transit assets	55,797,000	
3	iv	To capture transfer of cigarette funds to Puerto Rico Integrated		
4		Transit Authority net of administrative fee	34,200,000	
5	v	For each municipality's Municipal Improvement Fund, as provided by		
6		Law 107-2020, to be distributed pursuant to Law 1-2011, as amended	33,983,000	
7	vi	"Rum cover-over" funds in the Economic Incentive Fund,		
8		pursuant to Law 60-2019	5,000,000	
9	I.	Appropriations to non-governmental entities		999,525,000
10	i	For the contribution to the Pension Reserve Trust	970,541,000	
11	ii	Transfer to the Society for Legal Assistance	11,367,000	
12	iii	Contributions to the Science, Technology, & Research Trust		
13		related to the "rum cover-over"	5,000,000	
14	iv	Transfer to Legal Services of Puerto Rico, Inc.	5,173,000	
15	v	Transfer to Boys and Girls Club	2,500,000	
16	vi	For the payment of expenses and fees for ex officio		
17		lawyers appointed by the Court	1,676,000	
18	vii	To fund the operating expenses of Centros Sor Isolina Ferré Inc	1,100,000	
19	viii	Transfer to the Community Legal Office, Inc.	564,000	
20	ix	Transfer to Pro-Bono, Inc.	470,000	
21	x	For operating expenses of the Photojournalism Workshop Program of the		
22		Puerto Rican Athenaeum, as provided in Law 276-1999	325,000	
23	xi	For the payment of the State Global Bond	313,000	
24	xii	Access to Justice	232,000	
25	xiii	Kinesis Foundation	162,000	
26	xiv	To support operating expenses for the Ballet Concert, as provided		
27		in JR 107-2005	102,000	
28	J.	Debt service		1,051,905,000
29	i	For the payment of New GO Bonds -		
30		Capital Investment Bonds	604,003,000	
31	ii	For the payment of Sales and Use Taxes		
32		Contingent Value Instrument	374,300,000	
33	iii	For each municipality's Municipal Redemption Fund, as provided by Law 107-2020		
34		to be distributed pursuant to Law 1-2011, as amended	67,965,000	
35	iv	For the payment of Rum Contingent Value Instrument	5,637,000	
36		Total Appropriations under the custody of the Treasury		2,580,079,000

19. Appropriations under the custody of the OMB

GENERAL FUND

1	A.	Payroll and related costs	155,641,000
2	i	Salaries	-
3	ii	Salaries for trust employees	-
4	iii	Overtime	-
5	iv	Christmas bonus	41,013,000
6	v	Healthcare	-
7	vi	Other benefits	-
8	vii	Early retirement benefits & voluntary transition programs	-
9	viii	Other payroll	-
10	ix	To implement Civil Service Reform	39,506,000
11	x	Salaries for the Family and Children Administration to hire social workers	
12		after Civil Service Reform (CSR) is implemented	2,728,000
13	xi	To fund an increase in salary to the UPR Medical	
14		Residents	2,563,000
15	xii	Milestone Incentive for payroll for Legislative Assembly to	
16		be released following compliance with	
17		monthly reporting requirements	1,538,000
18	xiii	For ASEM's Civil Service Reform and other obligations to cover	
19		current budgeted vacant positions	6,910,000
20	xiv	Funding for UPR Medical Residents subject	
21		to Oversight Board agreement	2,051,000
22	xv	To support cancer research initiatives that will allow the Comprehensive	
23		Cancer Center of Puerto Rico to obtain formal federal	
24		designation of Cancer Center	10,881,000
25	xvi	Payroll Reserve	18,247,000
26	xvii	To align nurses' salary scales at UDH and HOPU	
27		with ASEM's salary scales	5,036,000
28	xviii	To support fiscal plan initiatives for payroll at the	
29		Office of Management and Budget, subject to	
30		Oversight Board approval	3,000,000
31	xix	To provide funding to the Puerto Rico Police Bureau's COPOP	
32		office, subject to section 4 of the Control Language, milestone	
33		completion and Oversight Board approval	2,600,000
34	xx	For the recruitment and hiring of 100 Social Workers	
35		and 100 Social Worker Technicians subject to the Family and Children's	
36		completion of the milestone criteria, Section 4 of the Budget Control	
37		Language, and Oversight Board approval	3,068,000
38	xxi	To cover additional Police Overtime subject to milestone	

GENERAL FUND

1		completion and Oversight Board approval	7,500,000	
2	xxii	Funding for additional Paramedics for a new third shift, subject to		
3		Oversight Board review and approval	9,000,000	
4	B.	Payments to PayGo		31,447,000
5	i	Reserve for non-recurring expenses associated with PayGo	31,447,000	
6	C.	Facilities and utility payments		26,117,000
7	i	PREPA reserve	26,117,000	
8	D.	Purchased services		55,280,000
9	i	Parametric insurance	35,758,000	
10	ii	For the leasing of portable flood pumps	12,388,000	
11	iii	Additional funding to support Public Building		
12		Authority operating expenditures, subject		
13		to Oversight Board approval	6,812,000	
14	iv	For "Ama de Llaves" services subject to the Family and Children Administration's		
15		completion of the milestone criteria and Section 4		
16		of the Budget Control Language and		
17		Oversight Board approval	322,000	
18	E.	Transportation		3,161,000
19	i	Transportation allowance for police officers	3,161,000	
20	F.	Other operating expenses		14,149,000
21	i	Funding for the fight against Gender Violence to support an educational		
22		and/or media campaign, shelters and NGO's, implementation of Gender Violence		
23		legislation, training, and administrative costs for the Committee	7,627,000	
24	ii	Milestone Incentive to establish a Grants Management Office within OMB		
25		that will be released upon the development of a plan to establish		
26		the office and identify agencies that will participate, subject to		
27		Oversight Board approval	2,000,000	
28	iii	Milestone Incentive to cover the Comprehensive Cancer		
29		Center's operating expenses	4,000,000	
30	iv	To fund the reaccreditation licenses needed as part of the		
31		UPR Medical Residents' program	522,000	
32	G.	Capital expenditures		43,006,000
33	i	For ERP Implementation related to GSA's JEDI 1.0 and JEDI 2.0		
34		subject to ERP Steering Committee and		
35		Oversight Board approval	2,500,000	
36	ii	To purchase medical equipment for the CDT of San Lorenzo and Maunabo	5,400,000	
37	iii	For the Department of Treasury ERP implementation	29,106,000	
38	iv	For shelters for high-risk children and elderly individuals at the Secretariat of the		

GENERAL FUND

1		Department of Family Subject to milestone completion and		
2		section 4 of the Budget Control Language	1,000,000	
3	v	Funds for capital improvements related to economic development, critical		
4		infrastructure, health, and public safety in municipal governments,		
5		subject to Oversight Board approval	5,000,000	
6	H.	Federal Fund matching		96,653,000
7	i	Cost share portion of		
8		public assistance funding	86,153,000	
9	ii	10% cost-share for municipal government obligated		
10		projects related to Hurricane Fiona recovery,		
11		subject to the approval of COR3	10,500,000	
12	I.	Donations, subsidies and other distributions (including court sentences)		46,647,000
13	i	For payments of judgements against the State	4,067,000	
14	ii	For residential services for minors under State custody (64 institutions),		
15		subject to the Family and Children Administration's completion of		
16		the milestone criteria, Section 4 of the Budget Control Language		
17		and Oversight Board approval	8,580,000	
18	iii	To support the Family and Children Administration's Substitute Care Services for		
19		seniors and adults with disabilities subject to agency completion of the milestone		
20		criteria and Section 4 of the Budget Control Language,		
21		and Oversight Board approval	34,000,000	
22	J.	Social well-being for Puerto Rico		202,956,000
23	i	Police Retirement Act 106 Defined Contribution	46,000,000	
24	ii	To support the pension obligations of the Puerto Rico Symphonic		
25		Orchestra Corporation	2,000,000	
26	iii	Milestone Incentive for the Poverty Advisory Commission subject to		
27		the submission of its decennial plan	1,273,000	
28	iv	Funding for life insurance coverage for police and other high-risk officers,		
29		including coverage for additional incidents and beneficiary expansion,		
30		regardless of hiring date	2,600,000	
31	v	To support the subsidies for medical residents		
32		provided by the Department of Health	14,834,000	
33	vi	For the standardization of subsidies for the CDT's	3,517,000	
34	vii	Medicaid Reserve	102,732,000	
35	viii	For the Administration for Integral Development of Childhood		
36		Child Care Voucher Initiative subject to Section 4 of the Budget		
37		Control Language, milestone completion and		
38		Oversight Board approval	15,000,000	

GENERAL FUND

1	ix	Social well-being "ama de llaves" services to be provided by municipalities,		
2		subject to Oversight Board review and approval		
3		of distribution plan	15,000,000	
4	K.	Appropriations to non-governmental entities		1,950,000
5	i	Funding for Caribbean preparedness and response efforts, subject to		
6		Oversight Board review and approval of detailed work plan	1,000,000	
7	ii	Funding to Asociación de Puertorriqueños en Marcha to support		
8		affordable housing according to Law 47-1987 and Law 60-2019 directly		
9		benefiting the residents of P.R., subject to agreed upon reporting		
10		requirements submission and Oversight Board approval	950,000	
11	L.	Undistributed appropriations		147,234,000
12	i	Services for prior governors	1,002,000	
13	ii	Payment of outstanding liabilities	8,433,000	
14	iii	Funding for municipalities to support essential services to be released		
15		upon approval on updated		
16		distribution plan by Oversight Board	30,000,000	
17	iv	Funding to develop territorial plans to be released upon		
18		approval on meeting certain eligibility		
19		requirements by Oversight Board	3,051,000	
20	v	Funding for municipalities to be released upon agreement		
21		on initiatives for municipal service		
22		reform and outcomes	30,000,000	
23	vi	For the payment of 330 Med Centers Claims to be paid		
24		in accordance with Section 60.1 of the POA	10,958,000	
25	vii	Funding for Police and Fire Academy	2,500,000	
26	viii	To support fiscal plan initiatives for operating expenses		
27		at the Office of Management and Budget, subject		
28		to Oversight Board approval	3,500,000	
29	ix	To fund Economic Growth and Ease of Doing Business Initiatives,		
30		subject to Oversight Board approval	7,090,000	
31	x	Funding for PREPA to fund pension obligations,		
32		to be loaned subject to agreed upon terms		
33		with the Oversight Board	50,000,000	
34	xi	For operating expenses of the Institute of		
35		Forensic Sciences, subject to Oversight		
36		Board approval	700,000	
37	Total Appropriations under the custody of the OMB			824,241,000
38	Subtotal Custody Accounts			3,404,320,000

GENERAL FUND

1				
2	VIII	Treasury/Office of the Chief Financial Officer		
3		20. Puerto Rico Department of the Treasury		
4	A.	Payroll and related costs		80,485,000
5	i	Salaries	57,109,000	
6	ii	Salaries for trust employees	3,034,000	
7	iii	Overtime	240,000	
8	iv	Christmas bonus	-	
9	v	Healthcare	2,426,000	
10	vi	Other benefits	7,657,000	
11	vii	Early retirement benefits & voluntary transition programs	4,514,000	
12	viii	Other payroll	-	
13	ix	To hire new positions as a result of the implementation of the		
14		Civil Service Reform ("CSR") Pilot Plan	4,990,000	
15	x	To hire Office of the Chief Financial Officer		
16		personnel	515,000	
17	B.	Payments to PayGo		46,194,000
18	C.	Facilities and utility payments		9,702,000
19	i	Payments to PREPA	2,025,000	
20	ii	Payments to PRASA	368,000	
21	iii	Payments to PBA	6,870,000	
22	iv	Payments to GSA (for fuel and lubricants)	136,000	
23	v	Other facilities costs	303,000	
24	D.	Purchased services		22,371,000
25	i	Payments for PRIMAS	5,548,000	
26	ii	Leases (excluding PBA)	1,549,000	
27	iii	Maintenance & repairs	475,000	
28	iv	Other purchased services	14,799,000	
29	E.	Transportation		865,000
30	F.	Professional services		47,083,000
31	i	Information technology (IT) professional services	11,672,000	
32	ii	Legal professional services	835,000	
33	iii	Finance and accounting professional services	420,000	
34	iv	Medical professional services	11,000	
35	v	Other professional services	2,381,000	
36	vi	Expenses for professional and advisory services for the audit		
37		and preparation of Commonwealth financial statements	15,355,000	
38	vii	Costs related to the Unified Internal Revenue System	13,984,000	

GENERAL FUND

1	viii	For professional services of the Office of the Chief Financial Officer	2,425,000	
2	G.	Other operating expenses		2,164,000
3	i	Other operating expenses	1,864,000	
4	ii	For the operating expenses of the Office of the Chief Financial Officer	300,000	
5	H.	Payments of current and prior period obligations		47,000
6	I.	Materials and supplies		300,000
7	J.	Equipment purchases		5,758,000
8	K.	Media and advertisements		310,000
9	L.	Appropriations to non-governmental entities		123,000
10	i	Act 80 Pension Reserve Trust Contribution	123,000	
11		Total Puerto Rico Department of the Treasury		215,402,000
12				
13		21. Office of Management and Budget		
14	A.	Payroll and related costs		11,143,000
15	i	Salaries	5,093,000	
16	ii	Salaries for trust employees	1,602,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	-	
19	v	Healthcare	183,000	
20	vi	Other benefits	678,000	
21	vii	Early retirement benefits & voluntary transition programs	327,000	
22	viii	Other payroll	-	
23	ix	To hire new positions as a result of the implementation of the		
24		Civil Service Reform ("CSR") Pilot Plan	1,985,000	
25	x	To cover new positions upon implementation of the Grants		
26		Management Office (GMO)	225,000	
27	xi	To cover the recruitment of temporary employees for the Enterprise		
28		Resource Planning ("ERP") Management Office	1,050,000	
29	B.	Payments to PayGo		6,427,000
30	C.	Facilities and utility payments		447,000
31	i	Payments to PREPA	164,000	
32	ii	Payments to PRASA	115,000	
33	iii	Payments to GSA (for fuel and lubricants)	38,000	
34	iv	Other facilities costs	130,000	
35	D.	Purchased services		731,000
36	i	Payments for PRIMAS	96,000	
37	ii	Leases (excluding PBA)	186,000	
38	iii	Maintenance & repairs	189,000	

GENERAL FUND

1	iv	Other purchased services	260,000	
2	E.	Transportation		46,000
3	F.	Professional services		3,358,000
4	i	Information technology (IT) professional services	2,233,000	
5	ii	Legal professional services	415,000	
6	iii	Finance and accounting professional services	32,000	
7	iv	Medical professional services	10,000	
8	v	Other professional services	668,000	
9	G.	Other operating expenses		326,000
10	H.	Capital expenditures		3,360,000
11	i	Construction / infrastructure	3,360,000	
12	I.	Materials and supplies		177,000
13	J.	Equipment purchases		121,000
14	K.	Media and advertisements		260,000
15	Total Office of Management and Budget			26,396,000
16				
17	22. Fiscal Agency & Financial Advisory Authority			
18	A.	Payroll and related costs		11,186,000
19	i	Salaries	5,646,000	
20	ii	Salaries for trust employees	3,321,000	
21	iii	Overtime	142,000	
22	iv	Christmas bonus	-	
23	v	Healthcare	920,000	
24	vi	Other benefits	765,000	
25	vii	Early retirement benefits & voluntary transition programs	204,000	
26	viii	Other payroll	188,000	
27	B.	Payments to PayGo		326,000
28	C.	Facilities and utility payments		604,000
29	i	Payments to PBA	589,000	
30	ii	Other facilities costs	15,000	
31	D.	Purchased services		2,540,000
32	i	Other purchased services	2,540,000	
33	E.	Transportation		40,000
34	F.	Professional services		23,305,000
35	i	For Title III and Restructuring		
36		professional fees	23,305,000	
37	G.	Other operating expenses		82,000
38	H.	Materials and supplies		16,000

GENERAL FUND

1	I.	Equipment purchases		243,000
2	i	Other equipment purchases	100,000	
3	ii	DebtBook annual software license	143,000	
4	J.	Appropriations to non-governmental entities		283,000
5	i	Act 80 Pension Reserve Trust Contribution	283,000	
6		Total Fiscal Agency & Financial Advisory Authority		38,625,000
7				
8	23.	General Services Administration		
9	A.	Payroll and related costs		8,672,000
10	i	Salaries	5,300,000	
11	ii	Salaries for trust employees	2,330,000	
12	iii	Overtime	-	
13	iv	Christmas bonus	-	
14	v	Healthcare	268,000	
15	vi	Other benefits	774,000	
16	vii	Early retirement benefits & voluntary transition programs	-	
17	viii	Other payroll	-	
18	B.	Payments to PayGo		5,319,000
19	C.	Facilities and utility payments		106,000
20	i	Other facilities costs	55,000	
21	ii	Payments to GSA (for fuel and lubricants)	51,000	
22	D.	Purchased services		1,070,000
23	i	Leases (excluding PBA)	11,000	
24	ii	Other purchased services	1,059,000	
25	E.	Transportation		50,000
26	F.	Professional services		7,411,000
27	i	Information technology (IT) professional services	2,683,000	
28	ii	Legal professional services	1,580,000	
29	iii	Finance and accounting professional services	1,010,000	
30	iv	Engineering and architecture professional services	600,000	
31	v	Other professional services	1,138,000	
32	vi	To cover maintenance and cybersecurity costs		
33		related to JEDI 1.0 and JEDI 2.0	400,000	
34	G.	Other operating expenses		350,000
35	H.	Capital expenditures		1,000,000
36	i	To cover expenses related to the evaluation of GSA's		
37		centralized supplier contracts	1,000,000	
38	I.	Materials and supplies		100,000

GENERAL FUND

1	J.	Equipment purchases		245,000
2	K.	Media and advertisements		385,000
3		Total General Services Administration		24,708,000
4				
5	24.	Office of Administration and Transformation		
6		of Human Resources		
7	A.	Payroll and related costs		5,198,000
8	i	Salaries	3,944,000	
9	ii	Salaries for trust employees	621,000	
10	iii	Overtime	-	
11	iv	Christmas bonus	-	
12	v	Healthcare	140,000	
13	vi	Other benefits	424,000	
14	vii	Early retirement benefits & voluntary transition programs	69,000	
15	viii	Other payroll	-	
16	B.	Payments to PayGo		3,969,000
17	C.	Facilities and utility payments		69,000
18	i	Payments to GSA (for fuel and lubricants)	5,000	
19	ii	Other facilities costs	64,000	
20	D.	Purchased services		892,000
21	i	Payments for PRIMAS	9,000	
22	ii	Leases (excluding PBA)	847,000	
23	iii	Other purchased services	36,000	
24	E.	Professional services		90,000
25	i	Legal professional services	90,000	
26	F.	Payments of current and prior period obligations		18,000
27	G.	Appropriations to non-governmental entities		108,000
28	i	Other appropriations to non-governmental entities	35,000	
29	ii	Act 80 Pension Reserve Trust Contribution	73,000	
30		Total Office of Administration and Transformation		10,344,000
31		of Human Resources		
32		Subtotal Treasury/Office of the Chief Financial Officer		315,475,000
33				
34	IX	Executive Office		
35	25.	Office of the Governor		
36	A.	Payroll and related costs		10,502,000
37	i	Salaries	2,055,000	
38	ii	Salaries for trust employees	6,884,000	

GENERAL FUND

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	506,000	
4	vi	Other benefits	901,000	
5	vii	Early retirement benefits & voluntary transition programs	149,000	
6	viii	Other payroll	7,000	
7	B.	Payments to PayGo		2,179,000
8	C.	Facilities and utility payments		1,604,000
9	i	Payments to PREPA	1,068,000	
10	ii	Payments to PRASA	298,000	
11	iii	Payments to GSA (for fuel and lubricants)	66,000	
12	iv	Other facilities costs	172,000	
13	D.	Purchased services		2,023,000
14	i	Payments for PRIMAS	123,000	
15	ii	Leases (excluding PBA)	36,000	
16	iii	Maintenance & repairs	36,000	
17	iv	Other purchased services	1,828,000	
18	E.	Transportation		215,000
19	F.	Professional services		1,606,000
20	i	Finance and accounting professional services	16,000	
21	ii	Other professional services	1,590,000	
22	G.	Other operating expenses		597,000
23	H.	Materials and supplies		504,000
24	I.	Equipment purchases		60,000
25	J.	Media and advertisements		500,000
26	i	To cover media expenses for the Governor's		
27		Office Transparency Plan	500,000	
28		Total Office of the Governor		19,790,000
29				
30		26. Puerto Rico Federal Affairs Administration		
31	A.	Payroll and related costs		1,362,000
32	i	Salaries	-	
33	ii	Salaries for trust employees	1,098,000	
34	iii	Overtime	-	
35	iv	Christmas bonus	-	
36	v	Healthcare	101,000	
37	vi	Other benefits	163,000	
38	vii	Early retirement benefits & voluntary transition programs	-	

GENERAL FUND

1	viii	Other payroll	-	
2	B.	Payments to PayGo		522,000
3	C.	Facilities and utility payments		37,000
4	i	Payments to GSA (for fuel and lubricants)	20,000	
5	ii	Other facilities costs	17,000	
6	D.	Purchased services		578,000
7	i	Payments for PRIMAS	1,000	
8	ii	Leases (excluding PBA)	503,000	
9	iii	Maintenance & repairs	10,000	
10	iv	Other purchased services	64,000	
11	E.	Transportation		143,000
12	i	Other transportation	143,000	
13	F.	Professional services		300,000
14	G.	Other operating expenses		87,000
15	H.	Materials and supplies		74,000
16	I.	Equipment purchases		119,000
17	Total Puerto Rico Federal Affairs Administration			3,222,000
18				
19	27. State Historic Preservation Office of Puerto Rico			
20	A.	Payroll and related costs		1,318,000
21	i	Salaries	985,000	
22	ii	Salaries for trust employees	160,000	
23	iii	Overtime	-	
24	iv	Christmas bonus	-	
25	v	Healthcare	28,000	
26	vi	Other benefits	120,000	
27	vii	Early retirement benefits & voluntary transition programs	25,000	
28	viii	Other payroll	-	
29	B.	Payments to PayGo		268,000
30	C.	Facilities and utility payments		572,000
31	i	Payments to PREPA	282,000	
32	ii	Payments to PRASA	287,000	
33	iii	Payments to GSA (for fuel and lubricants)	3,000	
34	D.	Purchased services		1,064,000
35	i	Payments for PRIMAS	904,000	
36	ii	Other purchased services	160,000	
37	E.	Professional services		16,000
38	i	Labor and human resources professional services	2,000	

GENERAL FUND

1	ii	Finance and accounting professional services	14,000	
2	F.	Federal Fund matching		125,000
3	i	For the State Match of the Historic Preservation Fund	125,000	
4		Total State Historic Preservation Office of Puerto Rico		3,363,000
5				
6		28. Puerto Rico Infrastructure Financing Authority		
7	A.	Payroll and related costs		2,171,000
8	i	Salaries	942,000	
9	ii	Salaries for trust employees	681,000	
10	iii	Overtime	30,000	
11	iv	Christmas bonus	-	
12	v	Healthcare	277,000	
13	vi	Other benefits	241,000	
14	vii	Early retirement benefits & voluntary transition programs	-	
15	viii	Other payroll	-	
16	B.	Payments to PayGo		149,000
17	C.	Professional services		85,000
18	i	Legal professional services	28,000	
19	ii	Labor and human resources professional services	10,000	
20	iii	Other professional services	47,000	
21		Total Puerto Rico Infrastructure Financing Authority		2,405,000
22				
23		29. Public Building Authority		
24	A.	Payroll and related costs		5,047,000
25	i	Salaries	3,567,000	
26	ii	Salaries for trust employees	93,000	
27	iii	Overtime	-	
28	iv	Christmas bonus	-	
29	v	Healthcare	840,000	
30	vi	Other benefits	547,000	
31	vii	Early retirement benefits & voluntary transition programs	-	
32	viii	Other payroll	-	
33		Total Public Building Authority		5,047,000
34				
35		30. Puerto Rico Public Private Partnership Authority		
36	A.	Payroll and related costs		3,936,000
37	i	Salaries	1,504,000	
38	ii	Salaries for trust employees	1,763,000	

GENERAL FUND

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	298,000	
4	vi	Other benefits	371,000	
5	vii	Early retirement benefits & voluntary transition programs	-	
6	viii	Other payroll	-	
7	B.	Payments to PayGo		62,000
8	C.	Purchased services		1,060,000
9	D.	Transportation		80,000
10	E.	Professional services		23,055,000
11	i	Development and investment in Public-Private Partnerships,		
12		the Central Office for Recovery and Reconstruction		
13		and related expenses	13,010,000	
14	ii	To cover professional services related to the oversight of the		
15		P3 Power Service Reform	9,630,000	
16	iii	Other professional services	415,000	
17	F.	Other operating expenses		281,000
18	G.	Equipment purchases		116,000
19	H.	Appropriations to non-governmental entities		63,000
20	i	Act 80 Pension Reserve Trust Contribution	63,000	
21	Total Puerto Rico Public Private Partnership Authority			28,653,000
22				
23	31. Office of Socioeconomic and Community Development			
24	A.	Payroll and related costs		2,585,000
25	i	Salaries	1,608,000	
26	ii	Salaries for trust employees	562,000	
27	iii	Overtime	-	
28	iv	Christmas bonus	-	
29	v	Healthcare	141,000	
30	vi	Other benefits	274,000	
31	vii	Early retirement benefits & voluntary transition programs	-	
32	viii	Other payroll	-	
33	B.	Payments to PayGo		2,258,000
34	C.	Facilities and utility payments		168,000
35	i	Payments to PREPA	9,000	
36	ii	Payments to PRASA	4,000	
37	iii	Payments to PBA	94,000	
38	iv	Payments to GSA (for fuel and lubricants)	35,000	

GENERAL FUND

1	v	Other facilities costs	26,000	
2	D.	Purchased services		140,000
3	i	Payments for PRIMAS	16,000	
4	ii	Leases (excluding PBA)	34,000	
5	iii	Maintenance & repairs	5,000	
6	iv	Other purchased services	85,000	
7	E.	Transportation		50,000
8	F.	Professional services		330,000
9	i	Legal professional services	100,000	
10	ii	Finance and accounting professional services	20,000	
11	iii	Engineering and architecture professional services	100,000	
12	iv	Other professional services	110,000	
13	G.	Other operating expenses		67,000
14	H.	Materials and supplies		35,000
15	I.	Equipment purchases		5,000
16	J.	Media and advertisements		5,000
17	K.	Federal Fund matching		60,000
18	i	For the federal fund matching under the Federal Juvenile Justice		
19		and Delinquency Prevention Act	60,000	
20	L.	Social well-being for Puerto Rico		44,000
21		Total Office of Socioeconomic and Community Development		5,747,000
22		Subtotal Executive Office		68,227,000
23				
24	X	Municipalities		
25		32. Contributions to the Municipalities		
26	A.	Social well-being for Puerto Rico		51,840,000
27	i	To provide funding for the Extraordinary Fund to Address the		
28		Collection and Disposal of Residuals, Wastes, and to Implement		
29		Recycling Programs in the Municipalities as provided in Act 53-2021,		
30		which will be within the "Municipalities Equalization Fund" provided		
31		in Article 7.015 of Act 107-2020	51,840,000	
32		Total Contributions to the Municipalities		51,840,000
33		Subtotal Municipalities		51,840,000
34				
35	XI	Transparency & Control Entities		
36		33. Office of the Comptroller		
37	A.	Payroll and related costs		40,181,000
38	i	Salaries	38,515,000	

GENERAL FUND

1	ii	Salaries for trust employees	-	
2	iii	Overtime	-	
3	iv	Christmas bonus	-	
4	v	Healthcare	780,000	
5	vi	Other benefits	-	
6	vii	Early retirement benefits & voluntary transition programs	886,000	
7	viii	Other payroll	-	
8	B.	Payments to PayGo		6,768,000
9	C.	Facilities and utility payments		205,000
10	i	Payments to PREPA	193,000	
11	ii	Payments to PRASA	12,000	
12	D.	Purchased services		3,303,000
13	i	Payments for PRIMAS	100,000	
14	ii	Other purchased services	3,203,000	
15	E.	Other operating expenses		2,375,000
16	F.	Appropriations to non-governmental entities		84,000
17	i	Act 80 Pension Reserve Trust Contribution	84,000	
18	G.	Undistributed appropriations		3,219,000
19		Total Office of the Comptroller		56,135,000
20				
21		34. Office of Government Ethics		
22	A.	Payroll and related costs		7,616,000
23	i	Salaries	7,313,000	
24	ii	Salaries for trust employees	-	
25	iii	Overtime	-	
26	iv	Christmas bonus	-	
27	v	Healthcare	222,000	
28	vi	Other benefits	-	
29	vii	Early retirement benefits & voluntary transition programs	64,000	
30	viii	Other payroll	17,000	
31	B.	Payments to PayGo		821,000
32	C.	Facilities and utility payments		126,000
33	i	Payments to PREPA	52,000	
34	ii	Payments to PRASA	4,000	
35	iii	Other facilities costs	70,000	
36	D.	Purchased services		94,000
37	i	Payments for PRIMAS	94,000	
38	E.	Other operating expenses		5,000

GENERAL FUND

1	F.	Appropriations to non-governmental entities		107,000
2	i	Other appropriations to non-governmental entities	27,000	
3	ii	Act 80 Pension Reserve Trust Contribution	80,000	
4	G.	Undistributed appropriations		1,380,000
5		Total Office of Government Ethics		10,149,000
6		Subtotal Transparency & Control Entities		66,284,000
7				
8	XII	Public Works		
9		35. Department of Transportation and Public Works		
10	A.	Payroll and related costs		26,608,000
11	i	Salaries	18,220,000	
12	ii	Salaries for trust employees	1,744,000	
13	iii	Overtime	-	
14	iv	Christmas bonus	-	
15	v	Healthcare	1,645,000	
16	vi	Other benefits	4,271,000	
17	vii	Early retirement benefits & voluntary transition programs	728,000	
18	viii	Other payroll	-	
19	B.	Payments to PayGo		19,305,000
20	C.	Facilities and utility payments		3,460,000
21	i	Payments to PREPA	1,660,000	
22	ii	Payments to PRASA	263,000	
23	iii	Payments to PBA	1,537,000	
24	D.	Purchased services		5,263,000
25	i	Payments for PRIMAS	684,000	
26	ii	Maintenance & repairs	4,347,000	
27	iii	Other purchased services	232,000	
28	E.	Transportation		112,000
29	F.	Professional services		1,614,000
30	i	Legal professional services	614,000	
31	ii	Other professional services	1,000,000	
32	G.	Capital expenditures		10,000,000
33	i	Project related to Executive Order 2025-004 on		
34		Landslide Mitigation Projects	10,000,000	
35	H.	Payments of current and prior period obligations		2,000
36	I.	Other operating expenses		18,000
37	J.	Materials and supplies		153,000
38	K.	Equipment purchases		811,000

GENERAL FUND

1	L.	Appropriations to non-governmental entities		146,000
2	i	Act 80 Pension Reserve Trust Contribution	146,000	
3		Total Department of Transportation and Public Works		67,492,000
4				
5	36.	Puerto Rico Integrated Transit Authority		
6	A.	Payroll and related costs		2,658,000
7	i	Salaries	2,392,000	
8	ii	Salaries for trust employees	-	
9	iii	Overtime	-	
10	iv	Christmas bonus	-	
11	v	Healthcare	-	
12	vi	Other benefits	266,000	
13	vii	Early retirement benefits & voluntary transition programs	-	
14	viii	Other payroll	-	
15	B.	Payments to PayGo		13,743,000
16	C.	Facilities and utility payments		35,000
17	D.	Purchased services		53,588,000
18	i	Payments for PRIMAS	33,000	
19	ii	Leases (excluding PBA)	486,000	
20	iii	Maintenance & repairs	150,000	
21	iv	Other purchased services	1,919,000	
22	v	To cover HMS Ferries, Inc. operator contract	51,000,000	
23	E.	Transportation		130,000
24	F.	Professional services		7,933,000
25	i	Finance and accounting professional services	1,100,000	
26	ii	Engineering and architecture professional services	900,000	
27	iii	Other professional services	5,933,000	
28	G.	Other operating expenses		537,000
29	H.	Materials and supplies		5,293,000
30	I.	Equipment purchases		10,000
31		Total Puerto Rico Integrated Transit Authority		83,927,000
32		Subtotal Public Works		151,419,000
33				
34	XIII	Economic Development		
35	37.	Department of Economic Development & Commerce		
36	A.	Payroll and related costs		18,799,000
37	i	Salaries	14,611,000	
38	ii	Salaries for trust employees	1,031,000	

GENERAL FUND

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	928,000	
4	vi	Other benefits	1,675,000	
5	vii	Early retirement benefits & voluntary transition programs	501,000	
6	viii	Other payroll	53,000	
7	B.	Payments to PayGo		13,187,000
8	C.	Facilities and utility payments		1,519,000
9	i	Payments to PREPA	184,000	
10	ii	Payments to PBA	1,025,000	
11	iii	Payments to GSA (for fuel and lubricants)	49,000	
12	iv	Other facilities costs	261,000	
13	D.	Purchased services		1,381,000
14	i	Payments for PRIMAS	41,000	
15	ii	Leases (excluding PBA)	514,000	
16	iii	Maintenance & repairs	85,000	
17	iv	Other purchased services	741,000	
18	E.	Transportation		231,000
19	F.	Professional services		3,613,000
20	i	Information technology (IT) professional services	577,000	
21	ii	Legal professional services	171,000	
22	iii	Finance and accounting professional services	45,000	
23	iv	Engineering and architecture professional services	30,000	
24	v	Other professional services	390,000	
25	vi	To prospectively and retroactively publish the national accounts of		
26		Puerto Rico on a quarterly basis	500,000	
27	vii	To develop an Artificial Intelligence Macroeconomic Forecasting Model		
28		Macroeconomic Forecasting Model	1,900,000	
29	G.	Other operating expenses		533,000
30	H.	Materials and supplies		144,000
31	I.	Equipment purchases		340,000
32	J.	Media and advertisements		119,000
33	K.	Social well-being for Puerto Rico		10,000
34	L.	Appropriations to non-governmental entities		1,596,000
35	i	Act 80 Pension Reserve Trust Contribution	1,596,000	
36	M.	Undistributed appropriations		4,015,000
37	i	Undistributed appropriations	15,000	
38	ii	Funding for Biosciences programs at the Molecular		

GENERAL FUND

1	Science Research Center	2,000,000	
2	iii Funding for Aerospace programs at the UPR Aguadilla		
3	Institute of Aeronautics	1,000,000	
4	iv Funding for Agtech programs at the UPRM Food Science and		
5	Technology Institute	1,000,000	
6	Total Department of Economic Development and Commerce of Puerto Rico		45,487,000
7			
8	37.1 Redevelopment Authority of Roosevelt Roads within		
9	Department of Economic Development and Commerce		
10	of Puerto Rico		
11	A. Payroll and related costs		476,000
12	i Salaries	274,000	
13	ii Salaries for trust employees	148,000	
14	iii Overtime	-	
15	iv Christmas bonus	-	
16	v Healthcare	14,000	
17	vi Other benefits	40,000	
18	vii Early retirement benefits & voluntary transition programs	-	
19	viii Other payroll	-	
20	B. Facilities and utility payments		186,000
21	i Payments to PREPA	184,000	
22	ii Payments to GSA (for fuel and lubricants)	2,000	
23	C. Purchased services		235,000
24	D. Professional services		210,000
25	i Legal professional services	30,000	
26	ii Finance and accounting professional services	30,000	
27	iii Engineering and architecture professional services	30,000	
28	iv Other professional services	120,000	
29	E. Equipment purchases		2,000
30	F. Media and advertisements		20,000
31	G. Social well-being for Puerto Rico		10,000
32	Total Redevelopment Authority of Roosevelt Roads within		1,139,000
33	Department of Economic Development and Commerce		
34	of Puerto Rico		
35			
36	37.2 Puerto Rico Planning Board within Department of Economic		
37	Development and Commerce of Puerto Rico		
38	A. Payroll and related costs		12,238,000

GENERAL FUND

1	i	Salaries	9,655,000	
2	ii	Salaries for trust employees	597,000	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	431,000	
6	vi	Other benefits	1,001,000	
7	vii	Early retirement benefits & voluntary transition programs	501,000	
8	viii	Other payroll	53,000	
9	B.	Payments to PayGo		4,948,000
10	C.	Facilities and utility payments		1,044,000
11	i	Payments to PBA	1,025,000	
12	ii	Payments to GSA (for fuel and lubricants)	8,000	
13	iii	Other facilities costs	11,000	
14	D.	Purchased services		272,000
15	i	Payments for PRIMAS	41,000	
16	ii	Leases (excluding PBA)	37,000	
17	iii	Maintenance & repairs	20,000	
18	iv	Other purchased services	174,000	
19	E.	Transportation		46,000
20	F.	Professional services		2,475,000
21	i	Finance and accounting professional services	15,000	
22	ii	Other professional services	60,000	
23	iii	To prospectively and retroactively publish the national accounts of		
24		Puerto Rico on a quarterly basis	500,000	
25	iv	To develop an Artificial Intelligence		
26		Macroeconomic Forecasting Model	1,900,000	
27	G.	Other operating expenses		70,000
28	H.	Materials and supplies		21,000
29	I.	Equipment purchases		99,000
30	J.	Media and advertisements		30,000
31	K.	Appropriations to non-governmental entities		919,000
32	i	Act 80 Pension Reserve Trust Contribution	919,000	
33		Total Puerto Rico Planning Board within Department of Economic		22,162,000
34		Development and Commerce of Puerto Rico		
35				
36		37.3 Other Programs within Department of Economic Development		
37		& Commerce		
38	A.	Payroll and related costs		6,085,000

GENERAL FUND

1	i	Salaries	4,682,000	
2	ii	Salaries for trust employees	286,000	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	483,000	
6	vi	Other benefits	634,000	
7	vii	Early retirement benefits & voluntary transition programs	-	
8	viii	Other payroll	-	
9	B.	Payments to PayGo		8,239,000
10	C.	Facilities and utility payments		289,000
11	i	Payments to GSA (for fuel and lubricants)	39,000	
12	ii	Other facilities costs	250,000	
13	D.	Purchased services		874,000
14	i	Leases (excluding PBA)	452,000	
15	ii	Maintenance & repairs	65,000	
16	iii	Other purchased services	357,000	
17	E.	Transportation		185,000
18	F.	Professional services		928,000
19	i	Information technology (IT) professional services	577,000	
20	ii	Legal professional services	141,000	
21	iii	Other professional services	210,000	
22	G.	Other operating expenses		463,000
23	H.	Materials and supplies		123,000
24	I.	Equipment purchases		239,000
25	J.	Media and advertisements		69,000
26	K.	Appropriations to non-governmental entities		677,000
27	i	Act 80 Pension Reserve Trust Contribution	677,000	
28	L.	Undistributed appropriations		4,015,000
29	i	Undistributed appropriations	15,000	
30	ii	Funding for Biosciences programs at the Molecular		
31		Science Research Center	2,000,000	
32	iii	Funding for Aerospace programs at the UPR Aguadilla		
33		Institute of Aeronautics	1,000,000	
34	iv	Funding for Agtech programs at the UPRM Food Science and		
35		Technology Institute	1,000,000	
36		Total Other Programs within Department of Economic Development		22,186,000
37		& Commerce		
38		Subtotal Economic Development		45,487,000

GENERAL FUND

1				
2	XIV	State		
3		38. Puerto Rico Department of State		
4		A. Payroll and related costs		3,886,000
5		i Salaries	1,841,000	
6		ii Salaries for trust employees	1,385,000	
7		iii Overtime	-	
8		iv Christmas bonus	-	
9		v Healthcare	117,000	
10		vi Other benefits	350,000	
11		vii Early retirement benefits & voluntary transition programs	193,000	
12		viii Other payroll	-	
13		B. Payments to PayGo		2,341,000
14		C. Facilities and utility payments		991,000
15		i Payments to PREPA	256,000	
16		ii Payments to PRASA	39,000	
17		iii Payments to PBA	147,000	
18		iv Payments to GSA (for fuel and lubricants)	30,000	
19		v Other facilities costs	519,000	
20		D. Purchased services		2,846,000
21		i Payments for PRIMAS	218,000	
22		ii Leases (excluding PBA)	158,000	
23		iii Maintenance & repairs	550,000	
24		iv Other purchased services	1,920,000	
25		E. Transportation		53,000
26		F. Professional services		30,000
27		i Legal professional services	20,000	
28		ii Labor and human resources professional services	1,000	
29		iii Medical professional services	4,000	
30		iv Other professional services	5,000	
31		G. Other operating expenses		1,237,000
32		i Other operating expenses	1,237,000	
33		H. Capital expenditures		1,168,000
34		i For the document digitization and automation project	1,168,000	
35		I. Payments of current and prior period obligations		10,000
36		J. Materials and supplies		219,000
37		K. Equipment purchases		80,000
38		L. Donations, subsidies and other distributions (including court sentences)		3,914,000

GENERAL FUND

1	M.	Appropriations to non-governmental entities		132,000
2	i	Act 80 Pension Reserve Trust Contribution	132,000	
3	N.	Undistributed appropriations		50,000
4	i	Undistributed appropriations	50,000	
5		Total Puerto Rico Department of State		16,957,000
6		Subtotal State		16,957,000
7				
8	XV	Labor		
9		39. Commission of Investigation, Processing and Appeals		
10	A.	Payroll and related costs		348,000
11	i	Salaries	126,000	
12	ii	Salaries for trust employees	143,000	
13	iii	Overtime	-	
14	iv	Christmas bonus	-	
15	v	Healthcare	5,000	
16	vi	Other benefits	24,000	
17	vii	Early retirement benefits & voluntary transition programs	-	
18	viii	Other payroll	50,000	
19	B.	Payments to PayGo		101,000
20	C.	Facilities and utility payments		23,000
21	i	Payments to PREPA	13,000	
22	ii	Payments to PRASA	2,000	
23	iii	Payments to GSA (for fuel and lubricants)	1,000	
24	iv	Other facilities costs	7,000	
25	D.	Purchased services		34,000
26	i	Payments for PRIMAS	14,000	
27	ii	Leases (excluding PBA)	7,000	
28	iii	Maintenance & repairs	3,000	
29	iv	Other purchased services	10,000	
30	E.	Transportation		2,000
31	F.	Professional services		1,000
32	i	Information technology (IT) professional services	1,000	
33	G.	Other operating expenses		5,000
34	H.	Equipment purchases		6,000
35	I.	Media and advertisements		2,000
36	J.	Materials and supplies		4,000
37		Total Commission of Investigation, Processing and Appeals		526,000
38				

GENERAL FUND

1	40. Puerto Rico Department of Labor and Human Resources		
2	A. Payroll and related costs		1,127,000
3	i Salaries	454,000	
4	ii Salaries for trust employees	162,000	
5	iii Overtime	-	
6	iv Christmas bonus	-	
7	v Healthcare	97,000	
8	vi Other benefits	81,000	
9	vii Early retirement benefits & voluntary transition programs	128,000	
10	viii Other payroll	-	
11	ix To create the Minimum Wage Commission per Law		
12	No. 47-2021 once the Department of Labor and Human		
13	Resources certifies revenue projections	205,000	
14	B. Payments to PayGo		40,949,000
15	C. Facilities and utility payments		1,219,000
16	i Payments to PREPA	840,000	
17	ii Payments to PRASA	204,000	
18	iii Payments to PBA	75,000	
19	iv Other facilities costs	100,000	
20	D. Purchased services		1,180,000
21	i Payments for PRIMAS	949,000	
22	ii Leases (excluding PBA)	156,000	
23	iii Maintenance & repairs	50,000	
24	iv Other purchased services	25,000	
25	E. Transportation		6,000
26	F. Other operating expenses		76,000
27	G. Payments of current and prior period obligations		46,000
28	H. Materials and supplies		90,000
29	I. Equipment purchases		20,000
30	J. Appropriations to non-governmental entities		100,000
31	i Act 80 Pension Reserve Trust Contribution	100,000	
32	Total Puerto Rico Department of Labor and Human Resources		44,813,000
33			
34	41. Puerto Rico Labor Relations Board		
35	A. Payroll and related costs		705,000
36	i Salaries	425,000	
37	ii Salaries for trust employees	205,000	
38	iii Overtime	-	

GENERAL FUND

1	iv	Christmas bonus	-	
2	v	Healthcare	15,000	
3	vi	Other benefits	60,000	
4	vii	Early retirement benefits & voluntary transition programs	-	
5	viii	Other payroll	-	
6	B.	Payments to PayGo		320,000
7	C.	Facilities and utility payments		36,000
8	i	Payments to PREPA	32,000	
9	ii	Payments to GSA (for fuel and lubricants)	1,000	
10	iii	Other facilities costs	3,000	
11	D.	Purchased services		10,000
12	i	Payments for PRIMAS	5,000	
13	ii	Other purchased services	5,000	
14		Total Puerto Rico Labor Relations Board		1,071,000
15				
16		42. Vocational Rehabilitation Administration		
17	A.	Payroll and related costs		5,090,000
18	i	Salaries	4,289,000	
19	ii	Salaries for trust employees	-	
20	iii	Overtime	-	
21	iv	Christmas bonus	-	
22	v	Healthcare	37,000	
23	vi	Other benefits	658,000	
24	vii	Early retirement benefits & voluntary transition programs	106,000	
25	viii	Other payroll	-	
26	B.	Payments to PayGo		10,578,000
27	C.	Facilities and utility payments		828,000
28	i	Payments to PREPA	358,000	
29	ii	Payments to PRASA	61,000	
30	iii	Payments to PBA	123,000	
31	iv	Payments to GSA (for fuel and lubricants)	47,000	
32	v	Other facilities costs	239,000	
33	D.	Purchased services		4,523,000
34	i	Payments for PRIMAS	362,000	
35	ii	Leases (excluding PBA)	4,097,000	
36	iii	Maintenance & repairs	25,000	
37	iv	Other purchased services	39,000	
38	E.	Other operating expenses		61,000

GENERAL FUND

1	F.	Payments of current and prior period obligations	92,000
2	G.	Equipment purchases	454,000
3	H.	Federal Fund matching	2,106,000
4	I.	Donations, subsidies and other distributions (including court sentences)	47,000
5	J.	Social well-being for Puerto Rico	2,281,000
6	K.	Appropriations to non-governmental entities	2,386,000
7	L.	Undistributed appropriations	374,000
8	Total Vocational Rehabilitation Administration		28,820,000

9			
10	43. Public Service Appeals Commission		
11	A.	Payroll and related costs	2,310,000
12	i	Salaries	1,054,000
13	ii	Salaries for trust employees	962,000
14	iii	Overtime	-
15	iv	Christmas bonus	-
16	v	Healthcare	55,000
17	vi	Other benefits	212,000
18	vii	Early retirement benefits & voluntary transition programs	27,000
19	viii	Other payroll	-
20	B.	Payments to PayGo	147,000
21	C.	Facilities and utility payments	4,000
22	i	Payments to GSA (for fuel and lubricants)	1,000
23	ii	Other facilities costs	3,000
24	D.	Purchased services	323,000
25	i	Leases (excluding PBA)	319,000
26	ii	Maintenance & repairs	4,000
27	E.	Professional services	32,000
28	i	Information technology (IT) professional services	30,000
29	ii	Other professional services	2,000
30	F.	Other operating expenses	2,000
31	G.	Materials and supplies	1,000
32	Total Public Service Appeals Commission		2,819,000

33	Subtotal Labor	78,049,000
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34			
35	XVI Corrections		
36	44. Department of Correction and Rehabilitation		
37	A.	Payroll and related costs	251,784,000
38	i	Salaries	201,115,000

GENERAL FUND

1	ii	Salaries for trust employees	600,000	
2	iii	Overtime	11,000,000	
3	iv	Christmas bonus	-	
4	v	Healthcare	10,111,000	
5	vi	Other benefits	21,815,000	
6	vii	Early retirement benefits & voluntary transition programs	4,500,000	
7	viii	Other payroll	-	
8	ix	To cover expenses related to the recruitment of Correctional Officers	2,643,000	
9	B.	Payments to PayGo		58,324,000
10	C.	Facilities and utility payments		48,137,000
11	i	Payments to PREPA	16,954,000	
12	ii	Payments to PRASA	23,782,000	
13	iii	Payments to PBA	3,422,000	
14	iv	Payments to GSA (for fuel and lubricants)	1,600,000	
15	v	Other facilities costs	2,379,000	
16	D.	Purchased services		68,401,000
17	i	Payments for PRIMAS	4,796,000	
18	ii	Leases (excluding PBA)	9,284,000	
19	iii	Maintenance & repairs	1,516,000	
20	iv	Other purchased services	6,293,000	
21	v	For the provision, management, and administration of healthcare services		
22		to the correctional population under custody of the Department of		
23		Correction and Rehabilitation	11,377,000	
24	vi	For alimentation services provided to correctional population		
25		under custody of the Department of Correction and Rehabilitation	31,001,000	
26	vii	Community programs and rehabilitation centers for correctional population	4,134,000	
27	E.	Transportation		1,294,000
28	F.	Professional services		3,532,000
29	i	Legal professional services	420,000	
30	ii	Engineering and architecture professional services	108,000	
31	iii	Medical professional services	2,954,000	
32	iv	Other professional services	50,000	
33	G.	Other operating expenses		1,002,000
34	H.	Materials and supplies		4,476,000
35	I.	Equipment purchases		3,000,000
36	J.	Federal Fund matching		50,000
37	K.	Appropriations to non-governmental entities		122,000
38	i	Act 80 Pension Reserve Trust Contribution	122,000	

GENERAL FUND

1	Total Department of Correction and Rehabilitation		440,122,000
2			
3	44.1 Juvenile Programs within Department of Correction and		
4	Rehabilitation		
5	A. Payroll and related costs		25,485,000
6	i Salaries	21,315,000	
7	ii Salaries for trust employees	-	
8	iii Overtime	615,000	
9	iv Christmas bonus	-	
10	v Healthcare	1,042,000	
11	vi Other benefits	2,513,000	
12	vii Early retirement benefits & voluntary transition programs	-	
13	viii Other payroll	-	
14	B. Facilities and utility payments		30,000
15	C. Purchased services		1,660,000
16	i Leases (excluding PBA)	58,000	
17	ii Maintenance & repairs	50,000	
18	iii Other purchased services	1,012,000	
19	iv For alimentation services provided to correctional population		
20	under custody of the Department of Correction and Rehabilitation	540,000	
21	D. Transportation		2,000
22	E. Professional services		1,857,000
23	i Legal professional services	420,000	
24	ii Engineering and architecture professional services	108,000	
25	iii Medical professional services	1,279,000	
26	iv Other professional services	50,000	
27	F. Other operating expenses		59,000
28	G. Materials and supplies		531,000
29	Total Juvenile Programs within Department of Correction		29,624,000
30	and Rehabilitation		
31			
32	44.2 Other Programs within Department of Correction and Rehabilitation		
33	A. Payroll and related costs		226,299,000
34	i Salaries	179,800,000	
35	ii Salaries for trust employees	600,000	
36	iii Overtime	10,385,000	
37	iv Christmas bonus	-	
38	v Healthcare	9,069,000	

GENERAL FUND

1	vi	Other benefits	19,302,000	
2	vii	Early retirement benefits & voluntary transition programs	4,500,000	
3	viii	Other payroll	-	
4	ix	To cover expenses related to the recruitment of Correctional Officers	2,643,000	
5	B.	Payments to PayGo		58,324,000
6	C.	Facilities and utility payments		48,107,000
7	i	Payments to PREPA	16,954,000	
8	ii	Payments to PRASA	23,782,000	
9	iii	Payments to PBA	3,422,000	
10	iv	Payments to GSA (for fuel and lubricants)	1,600,000	
11	v	Other facilities costs	2,349,000	
12	D.	Purchased services		66,741,000
13	i	Payments for PRIMAS	4,796,000	
14	ii	Leases (excluding PBA)	9,226,000	
15	iii	Maintenance & repairs	1,466,000	
16	iv	For alimentation services provided to correctional population		
17		under custody of the Department of Correction and Rehabilitation	30,461,000	
18	v	For the provision, management, and administration of healthcare services		
19		to the correctional population under custody of the Department of		
20		Correction and Rehabilitation	11,377,000	
21	vi	Community programs and rehabilitation centers for correctional population	4,134,000	
22	vii	Other purchased services	5,281,000	
23	E.	Transportation		1,292,000
24	F.	Professional services		1,675,000
25	i	Medical professional services	1,675,000	
26	G.	Other operating expenses		943,000
27	H.	Materials and supplies		3,945,000
28	I.	Equipment purchases		3,000,000
29	J.	Federal Fund matching		50,000
30	K.	Appropriations to non-governmental entities		122,000
31	i	Act 80 Pension Reserve Trust Contribution	122,000	
32	Total Other Programs within Department of Correction			410,498,000
33	and Rehabilitation			
34				
35	45. Correctional Health			
36	A.	Payroll and related costs		16,188,000
37	i	Salaries	13,249,000	
38	ii	Salaries for trust employees	-	

GENERAL FUND

1	iii	Overtime	89,000	
2	iv	Christmas bonus	-	
3	v	Healthcare	926,000	
4	vi	Other benefits	1,542,000	
5	vii	Early retirement benefits & voluntary transition programs	256,000	
6	viii	Other payroll	126,000	
7	B.	Payments to PayGo		2,083,000
8	C.	Facilities and utility payments		70,000
9	i	Other facilities costs	70,000	
10	D.	Purchased services		26,610,000
11	i	Other purchased services	4,385,000	
12	ii	Private services	22,225,000	
13	E.	Transportation		10,000
14	F.	Professional services		2,000,000
15	i	Medical professional services	2,000,000	
16	G.	Other operating expenses		155,000
17	H.	Payments of current and prior period obligations		300,000
18	I.	Materials and supplies		7,623,000
19	i	Other materials and supplies	2,123,000	
20	ii	Drugs and Medicines	5,500,000	
21	Total Correctional Health			55,039,000
22	Subtotal Corrections			495,161,000
23				
24	XVII	Justice		
25	46.	Puerto Rico Department of Justice		
26	A.	Payroll and related costs		105,795,000
27	i	Salaries	86,842,000	
28	ii	Salaries for trust employees	2,009,000	
29	iii	Overtime	-	
30	iv	Christmas bonus	-	
31	v	Healthcare	3,154,000	
32	vi	Other benefits	9,968,000	
33	vii	Early retirement benefits & voluntary transition programs	721,000	
34	viii	Other payroll	54,000	
35	ix	For employees of the Witness Shelter	1,660,000	
36	x	For attorneys for Specialized Rooms in Cases of Controlled Substances		
37		or "Drug Court" Program	644,000	
38	xi	Hiring attorneys, agents, and transcribers to address domestic violence,		

GENERAL FUND

1		child abuse, and sexual offenses	588,000	
2	xii	For employees that manage and oversee VOCA state		
3		subsidy projects	155,000	
4	B.	Payments to PayGo		30,366,000
5	C.	Facilities and utility payments		6,057,000
6	i	Payments to PREPA	2,065,000	
7	ii	Payments to PRASA	659,000	
8	iii	Payments to PBA	2,732,000	
9	iv	Payments to GSA (for fuel and lubricants)	150,000	
10	v	Other facilities costs	451,000	
11	D.	Purchased services		8,285,000
12	i	Payments for PRIMAS	313,000	
13	ii	Leases (excluding PBA)	6,441,000	
14	iii	Other purchased services	226,000	
15	iv	Maintenance & repairs	1,305,000	
16	E.	Transportation		315,000
17	F.	Professional services		1,192,000
18	i	Information technology (IT) professional services	100,000	
19	ii	Legal professional services	325,000	
20	iii	Finance and accounting professional services	39,000	
21	iv	Other professional services	728,000	
22	G.	Other operating expenses		166,000
23	i	Other operating expenses	166,000	
24	H.	Capital expenditures		369,000
25	i	To cover relocation expenses of the DOJ's command center,		
26		weapons vault, monitoring center, among others	369,000	
27	I.	Materials and supplies		272,000
28	i	Other materials and supplies	272,000	
29	J.	Equipment purchases		394,000
30	i	Other equipment purchases	394,000	
31	K.	Media and advertisements		138,000
32	L.	Federal Fund matching		35,000
33	i	Other federal Fund matching	35,000	
34	M.	Appropriations to non-governmental entities		115,000
35	i	Act 80 Pension Reserve Trust Contribution	115,000	
36	N.	Undistributed appropriations		6,417,000
37	i	For VOCA funds grant and operating expenses	6,417,000	
38		Total Puerto Rico Department of Justice		159,916,000

GENERAL FUND

1			
2	47. Parole Board		
3	A. Payroll and related costs		2,739,000
4	i Salaries	1,442,000	
5	ii Salaries for trust employees	613,000	
6	iii Overtime	-	
7	iv Christmas bonus	-	
8	v Healthcare	102,000	
9	vi Other benefits	271,000	
10	vii Early retirement benefits & voluntary transition programs	51,000	
11	viii Other payroll	-	
12	ix To hire personnel related to		
13	Carlos Morales consent decree	260,000	
14	B. Payments to PayGo		433,000
15	C. Facilities and utility payments		8,000
16	i Payments to GSA (for fuel and lubricants)	5,000	
17	ii Other facilities costs	3,000	
18	D. Purchased services		97,000
19	i Payments for PRIMAS	17,000	
20	ii Leases (excluding PBA)	65,000	
21	iii Other purchased services	15,000	
22	E. Transportation		8,000
23	F. Other operating expenses		33,000
24	G. Materials and supplies		15,000
25	H. Equipment purchases		30,000
26	I. Media and advertisements		13,000
27	J. Appropriations to non-governmental entities		43,000
28	i Act 80 Pension Reserve Trust Contribution	43,000	
29	Total Parole Board		3,419,000
30	Subtotal Justice		163,335,000

31

XVIII Agriculture

32	48. Agricultural Enterprises Development Administration		
33			
34	A. Payroll and related costs		2,565,000
35	i Salaries	1,357,000	
36	ii Salaries for trust employees	255,000	
37	iii Overtime	-	
38	iv Christmas bonus	-	

GENERAL FUND

1	v	Healthcare	106,000	
2	vi	Other benefits	159,000	
3	vii	Early retirement benefits & voluntary transition programs	688,000	
4	viii	Other payroll	-	
5	B.	Payments to PayGo		8,664,000
6	C.	Facilities and utility payments		658,000
7	i	Payments to PREPA	206,000	
8	ii	Payments to PRASA	142,000	
9	iii	Payments to PBA	14,000	
10	iv	Payments to GSA (for fuel and lubricants)	158,000	
11	v	Other facilities costs	138,000	
12	D.	Purchased services		2,813,000
13	i	Payments for PRIMAS	110,000	
14	ii	Leases (excluding PBA)	85,000	
15	iii	Maintenance & repairs	496,000	
16	iv	Other purchased services	2,122,000	
17	E.	Transportation		1,000,000
18	F.	Professional services		1,105,000
19	i	Information technology (IT) professional services	273,000	
20	ii	Legal professional services	328,000	
21	iii	Finance and accounting professional services	50,000	
22	iv	Other professional services	454,000	
23	G.	Other operating expenses		19,249,000
24	i	For purchases of coffee and other merchandise for resale to Department of		
25		Education and other institutions	19,249,000	
26	H.	Materials and supplies		365,000
27	I.	Equipment purchases		285,000
28	J.	Donations, subsidies and other distributions (including court sentences)		50,000
29	K.	Appropriations to non-governmental entities		36,778,000
30	i	Act 80 Pension Reserve Trust Contribution	386,000	
31	ii	To reimburse farmers for wage subsidies granted to		
32		agricultural workers, as provided in Law 60-2019,		
33		as amended	15,000,000	
34	iii	Matching incentives for investments in agricultural businesses,		
35		as provided in Law 60-2019, as amended	7,934,000	
36	iv	Provision of fertilizer for bona fide farmers per Law 60-2019, as amended	5,404,000	
37	v	Encourage the pineapple, poultry and		
38		related industry projects	1,500,000	

GENERAL FUND

1	vi	Subsidy of Payment of Insurance Premiums, as provided	
2		in Law 12-1966, as amended	1,500,000
3	vii	Technical assistance and economic incentives for bona fide farmers	1,374,000
4	viii	Insurance incentive for farmers' ranches	500,000
5	ix	Incentive of Agricultural Mechanization	400,000
6	x	Incentive Program for the Leasing of Agricultural Machinery	400,000
7	xi	Christmas Bonus for agricultural workers who are eligible,	
8		as provided in Law 60-2019, as amended	2,380,000
9		Total Agricultural Enterprises Development Administration	73,532,000
10			
11		49. Puerto Rico Department of Agriculture	
12	A.	Payroll and related costs	9,832,000
13	i	Salaries	7,079,000
14	ii	Salaries for trust employees	695,000
15	iii	Overtime	-
16	iv	Christmas bonus	-
17	v	Healthcare	505,000
18	vi	Other benefits	925,000
19	vii	Early retirement benefits & voluntary transition programs	628,000
20	viii	Other payroll	-
21	B.	Payments to PayGo	12,338,000
22	C.	Facilities and utility payments	1,050,000
23	i	Payments to PREPA	453,000
24	ii	Payments to PRASA	74,000
25	iii	Payments to PBA	391,000
26	iv	Payments to GSA (for fuel and lubricants)	54,000
27	v	Other facilities costs	78,000
28	D.	Purchased services	1,120,000
29	i	Payments for PRIMAS	195,000
30	ii	Leases (excluding PBA)	254,000
31	iii	Maintenance & repairs	620,000
32	iv	Other purchased services	51,000
33	E.	Transportation	236,000
34	F.	Professional services	1,015,000
35	i	Legal professional services	800,000
36	ii	Finance and accounting professional services	50,000
37	iii	Other professional services	165,000
38	G.	Other operating expenses	536,000

GENERAL FUND

1	H.	Materials and supplies		85,000
2	I.	Equipment purchases		130,000
3	J.	Federal Fund matching		349,000
4	K.	Appropriations to non-governmental entities		12,220,000
5	i	Transfer to the Office for the Regulation of the Dairy		
6		Industry to encourage incentives to farmers, to promote		
7		stability in the price of milk, as provided in Law 72-1962,		
8		as amended	12,207,000	
9	ii	Act 80 Pension Reserve Trust Contribution	13,000	
10		Total Puerto Rico Department of Agriculture		38,911,000
11		Subtotal Agriculture		112,443,000
12				
13	XIX	Environmental		
14		50. Department of Natural and Environmental Resources		
15	A.	Payroll and related costs		42,773,000
16	i	Salaries	32,691,000	
17	ii	Salaries for trust employees	1,116,000	
18	iii	Overtime	9,000	
19	iv	Christmas bonus	-	
20	v	Healthcare	2,540,000	
21	vi	Other benefits	3,739,000	
22	vii	Early retirement benefits & voluntary transition programs	2,535,000	
23	viii	Other payroll	143,000	
24	B.	Payments to PayGo		25,907,000
25	C.	Facilities and utility payments		7,501,000
26	i	Payments to PREPA	2,846,000	
27	ii	Payments to PRASA	4,549,000	
28	iii	Payments to PBA	106,000	
29	D.	Purchased services		26,663,000
30	i	Payments for PRIMAS	8,947,000	
31	ii	Leases (excluding PBA)	276,000	
32	iii	To cover the leasing of portable flood pumps	13,740,000	
33	iv	Maintenance of Pump Houses for flood control in compliance with		
34		the Clean Water Act	2,700,000	
35	v	To comply with the Cooperative Agreement and Special Fund for		
36		USGS services	1,000,000	
37	E.	Transportation		75,000
38	F.	Professional services		2,030,000

GENERAL FUND

1	i	Information technology (IT) professional services	223,000	
2	ii	Legal professional services	100,000	
3	iii	Labor and human resources professional services	20,000	
4	iv	Other professional services	1,687,000	
5	G.	Other operating expenses		22,000
6	H.	Capital expenditures		1,500,000
7	i	Construction / infrastructure	1,500,000	
8	I.	Materials and supplies		1,093,000
9	i	Other materials and supplies	793,000	
10	ii	Funding for materials needed for the Environmental Rangers Program	300,000	
11	J.	Equipment purchases		208,000
12	K.	Media and advertisements		3,000
13	L.	Federal Fund matching		6,459,000
14	i	For the matching of Federal Fund of the Clean Water State Revolving		
15		Fund (CWSRF)	3,459,000	
16	ii	For the matching of Federal Fund of the flood control project		
17		of the Puerto Nuevo River	3,000,000	
18	M.	Donations, subsidies and other distributions (including court sentences)		400,000
19	i	To comply with the Clean Water Act consent decree	400,000	
20	N.	Appropriations to non-governmental entities		507,000
21	i	Act 80 Pension Reserve Trust Contribution	507,000	
22	O.	Debt service		7,077,000
23	i	To comply with the repayment agreement with the U.S. Department		
24		of Treasury regarding the Cerrillos Dam (USACE)	7,077,000	
25	P.	Undistributed appropriations		251,000
26		Total Department of Natural and Environmental Resources		122,469,000
27		Subtotal Environmental		122,469,000
28				
29	XX	Housing		
30		51. Department of Housing		
31	A.	Payroll and related costs		12,984,000
32	i	Salaries	7,407,000	
33	ii	Salaries for trust employees	2,023,000	
34	iii	Overtime	150,000	
35	iv	Christmas bonus	-	
36	v	Healthcare	1,568,000	
37	vi	Other benefits	1,214,000	
38	vii	Early retirement benefits & voluntary transition programs	622,000	

GENERAL FUND

1	viii	Other payroll	-	
2	B.	Payments to PayGo		11,896,000
3	C.	Facilities and utility payments		1,455,000
4	i	Payments to PREPA	1,291,000	
5	ii	Payments to PRASA	156,000	
6	iii	Payments to GSA (for fuel and lubricants)	8,000	
7	D.	Purchased services		842,000
8	i	Payments for PRIMAS	628,000	
9	ii	Leases (excluding PBA)	214,000	
10	Total Department of Housing			27,177,000
11				
12	52. Public Housing Administration			
13	A.	Payroll and related costs		3,082,000
14	i	Salaries	2,043,000	
15	ii	Salaries for trust employees	-	
16	iii	Overtime	-	
17	iv	Christmas bonus	-	
18	v	Healthcare	341,000	
19	vi	Other benefits	498,000	
20	vii	Early retirement benefits & voluntary transition programs	160,000	
21	viii	Other payroll	40,000	
22	B.	Payments to PayGo		2,782,000
23	Total Public Housing Administration			5,864,000
24				
25	53. Puerto Rico Housing Finance Corporation			
26	A.	Purchased services		3,564,000
27	B.	Professional services		2,494,000
28	i	Information technology (IT) professional services	2,494,000	
29	C.	Other operating expenses		2,268,000
30	Total Puerto Rico Housing Finance Corporation			8,326,000
31	Subtotal Housing			41,367,000
32				
33	XXI Culture			
34	54. Institute of Puerto Rican Culture			
35	A.	Payroll and related costs		6,535,000
36	i	Salaries	4,483,000	
37	ii	Salaries for trust employees	1,158,000	
38	iii	Overtime	-	

GENERAL FUND

1	iv	Christmas bonus	-	
2	v	Healthcare	215,000	
3	vi	Other benefits	566,000	
4	vii	Early retirement benefits & voluntary transition programs	113,000	
5	viii	Other payroll	-	
6	B.	Payments to PayGo		3,465,000
7	C.	Facilities and utility payments		2,359,000
8	i	Payments to PREPA	2,041,000	
9	ii	Payments to PRASA	248,000	
10	iii	Payments to GSA (for fuel and lubricants)	20,000	
11	iv	Other facilities costs	50,000	
12	D.	Purchased services		1,655,000
13	i	Payments for PRIMAS	990,000	
14	ii	Leases (excluding PBA)	23,000	
15	iii	Maintenance & repairs	6,000	
16	iv	Other purchased services	636,000	
17	E.	Transportation		60,000
18	F.	Professional services		220,000
19	i	Information technology (IT) professional services	35,000	
20	ii	Legal professional services	60,000	
21	iii	Finance and accounting professional services	55,000	
22	iv	Other professional services	70,000	
23	G.	Other operating expenses		564,000
24	H.	Materials and supplies		123,000
25	I.	Equipment purchases		61,000
26	i	Other equipment purchases	33,000	
27	ii	IT equipment purchases	28,000	
28	J.	Media and advertisements		7,000
29	K.	Federal Fund matching		926,000
30	L.	Donations, subsidies and other distributions (including court sentences)		46,000
31	M.	Appropriations to non-governmental entities		3,577,000
32	i	Transfer to the Art Museum of Puerto Rico to cover operating		
33		expenses	1,299,000	
34	ii	To cover the operating expenses of the Art Museum of Ponce, Inc.		
35		as provided in Law 227-2000	866,000	
36	iii	Operational expenses of the Luis Muñoz Marín Foundation	437,000	
37	iv	Transfer to the Museum of Contemporary Art to promote the		
38		plastic arts, carry out educational and cultural activities, and		

GENERAL FUND

1	maintain a Documentation Center on Contemporary Art,		
2	as provided in Law 91-1994, as amended	346,000	
3	v Operating expenses of the Philharmonic Orchestra	265,000	
4	vi Transfer to the Museum of the Americas for operating expenses	156,000	
5	vii Operating expenses of the Ateneo Puertorriqueño	147,000	
6	viii Bayamón Art Museum	61,000	
7	Total Institute of Puerto Rican Culture		19,598,000
8			
9	55. Musical Arts Corporation		
10	A. Payroll and related costs		7,254,000
11	i Salaries	6,243,000	
12	ii Salaries for trust employees	372,000	
13	iii Overtime	-	
14	iv Christmas bonus	-	
15	v Healthcare	252,000	
16	vi Other benefits	352,000	
17	vii Early retirement benefits & voluntary transition programs	35,000	
18	viii Other payroll	-	
19	B. Payments to PayGo		439,000
20	C. Facilities and utility payments		23,000
21	i Payments to GSA (for fuel and lubricants)	3,000	
22	ii Other facilities costs	20,000	
23	D. Purchased services		180,000
24	i Payments for PRIMAS	77,000	
25	ii Leases (excluding PBA)	65,000	
26	iii Other purchased services	38,000	
27	E. Transportation		6,000
28	F. Professional services		319,000
29	i Legal professional services	30,000	
30	ii Other professional services	289,000	
31	G. Other operating expenses		230,000
32	H. Equipment purchases		5,000
33	I. Media and advertisements		11,000
34	J. Appropriations to non-governmental entities		39,000
35	Total Musical Arts Corporation		8,506,000
36			
37	56. Fine Arts Center Corporation		
38	A. Payroll and related costs		923,000

GENERAL FUND

1	i	Salaries	648,000	
2	ii	Salaries for trust employees	-	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	90,000	
6	vi	Other benefits	83,000	
7	vii	Early retirement benefits & voluntary transition programs	102,000	
8	viii	Other payroll	-	
9	B.	Payments to PayGo		599,000
10	C.	Facilities and utility payments		947,000
11	i	Payments to PREPA	857,000	
12	ii	Payments to PRASA	88,000	
13	iii	Other facilities costs	2,000	
14	D.	Purchased services		1,658,000
15	i	Payments for PRIMAS	736,000	
16	ii	Maintenance & repairs	396,000	
17	iii	Other purchased services	526,000	
18	E.	Equipment purchases		25,000
19	F.	Appropriations to non-governmental entities		110,000
20	i	Act 80 Pension Reserve Trust Contribution	110,000	
21		Total Fine Arts Center Corporation		4,262,000
22		Subtotal Culture		32,366,000
23				
24	XXII	Ombudsman		
25		57. Office of the Women's Advocate		
26	A.	Payroll and related costs		2,196,000
27	i	Salaries	1,201,000	
28	ii	Salaries for trust employees	723,000	
29	iii	Overtime	-	
30	iv	Christmas bonus	-	
31	v	Healthcare	65,000	
32	vi	Other benefits	207,000	
33	vii	Early retirement benefits & voluntary transition programs	-	
34	viii	Other payroll	-	
35	B.	Payments to PayGo		255,000
36	C.	Facilities and utility payments		73,000
37	i	Payments to PREPA	48,000	
38	ii	Payments to GSA (for fuel and lubricants)	5,000	

GENERAL FUND

1	iii	Other facilities costs	20,000	
2	D.	Purchased services		402,000
3	i	Payments for PRIMAS	8,000	
4	ii	Leases (excluding PBA)	363,000	
5	iii	Maintenance & repairs	6,000	
6	iv	Other purchased services	25,000	
7	E.	Transportation		20,000
8	F.	Professional services		495,000
9	i	Legal professional services	310,000	
10	ii	Labor and human resources professional services	5,000	
11	iii	Finance and accounting professional services	10,000	
12	iv	Other professional services	170,000	
13	G.	Other operating expenses		10,000
14	H.	Materials and supplies		15,000
15	I.	Equipment purchases		115,000
16	J.	Media and advertisements		260,000
17	K.	Undistributed appropriations		1,500,000
18	i	To hire professional resources of Legal Intercessors (LI) in		
19		accordance with Law No. 32 of 2021	1,500,000	
20		Total Office of the Women's Advocate		5,341,000
21				
22		58. Veteran's Advocate Office		
23	A.	Payroll and related costs		1,072,000
24	i	Salaries	772,000	
25	ii	Salaries for trust employees	187,000	
26	iii	Overtime	-	
27	iv	Christmas bonus	-	
28	v	Healthcare	30,000	
29	vi	Other benefits	83,000	
30	vii	Early retirement benefits & voluntary transition programs	-	
31	viii	Other payroll	-	
32	B.	Payments to PayGo		216,000
33	C.	Facilities and utility payments		30,000
34	i	Payments to GSA (for fuel and lubricants)	15,000	
35	ii	Other facilities costs	15,000	
36	D.	Purchased services		441,000
37	i	Payments for PRIMAS	89,000	
38	ii	Leases (excluding PBA)	122,000	

GENERAL FUND

1	iii	Maintenance & repairs	24,000	
2	iv	Other purchased services	206,000	
3	E.	Transportation		22,000
4	F.	Professional services		199,000
5	i	Information technology (IT) professional services	7,000	
6	ii	Legal professional services	139,000	
7	iii	Other professional services	53,000	
8	G.	Other operating expenses		280,000
9	H.	Materials and supplies		20,000
10	I.	Equipment purchases		25,000
11	J.	Social well-being for Puerto Rico		150,000
12	K.	Appropriations to non-governmental entities		2,000,000
13	i	To subsidize housing rental costs provided to veterans		
14		to comply with Act 313-2000, as amended	2,000,000	
15		Total Veteran's Advocate Office		4,455,000
16				
17		59. Elderly and Retired People Advocate Office		
18	A.	Payroll and related costs		1,268,000
19	i	Salaries	692,000	
20	ii	Salaries for trust employees	483,000	
21	iii	Overtime	-	
22	iv	Christmas bonus	-	
23	v	Healthcare	23,000	
24	vi	Other benefits	70,000	
25	vii	Early retirement benefits & voluntary transition programs	-	
26	viii	Other payroll	-	
27	B.	Payments to PayGo		375,000
28	C.	Facilities and utility payments		44,000
29	i	Payments to PREPA	9,000	
30	ii	Payments to PRASA	1,000	
31	iii	Payments to GSA (for fuel and lubricants)	3,000	
32	iv	Other facilities costs	31,000	
33	D.	Purchased services		119,000
34	i	Payments for PRIMAS	19,000	
35	ii	Leases (excluding PBA)	95,000	
36	iii	Maintenance & repairs	3,000	
37	iv	Other purchased services	2,000	
38	E.	Transportation		5,000

GENERAL FUND

1	F.	Professional services		18,000
2	i	Legal professional services	5,000	
3	ii	Finance and accounting professional services	13,000	
4	G.	Other operating expenses		33,000
5	H.	Equipment purchases		10,000
6	I.	Federal Fund matching		1,617,000
7	J.	Donations, subsidies and other distributions (including court sentences)		320,000
8	Total Elderly and Retired People Advocate Office			3,809,000
9				
10	60. Office for People with Disabilities			
11	A.	Payroll and related costs		2,739,000
12	i	Salaries	2,558,000	
13	ii	Salaries for trust employees	64,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	-	
16	v	Healthcare	18,000	
17	vi	Other benefits	58,000	
18	vii	Early retirement benefits & voluntary transition programs	41,000	
19	viii	Other payroll	-	
20	B.	Payments to PayGo		420,000
21	C.	Facilities and utility payments		145,000
22	i	Payments to PBA	82,000	
23	ii	Payments to GSA (for fuel and lubricants)	1,000	
24	iii	Other facilities costs	62,000	
25	D.	Purchased services		261,000
26	i	Payments for PRIMAS	14,000	
27	ii	Leases (excluding PBA)	32,000	
28	iii	Maintenance & repairs	1,000	
29	iv	Other purchased services	214,000	
30	E.	Transportation		57,000
31	F.	Professional services		340,000
32	i	Information technology (IT) professional services	120,000	
33	ii	Legal professional services	9,000	
34	iii	Other professional services	211,000	
35	G.	Other operating expenses		4,000
36	H.	Payments of current and prior period obligations		10,000
37	I.	Materials and supplies		9,000
38	J.	Equipment purchases		41,000

GENERAL FUND

1	K.	Media and advertisements		31,000
2		Total Office for People with Disabilities		4,057,000
3				
4	61.	Office of Protection and Defense for People with Disabilities		
5	A.	Payroll and related costs		709,000
6	i	Salaries	540,000	
7	ii	Salaries for trust employees	95,000	
8	iii	Overtime	-	
9	iv	Christmas bonus	-	
10	v	Healthcare	19,000	
11	vi	Other benefits	55,000	
12	vii	Early retirement benefits & voluntary transition programs	-	
13	viii	Other payroll	-	
14	B.	Payments to PayGo		105,000
15	C.	Facilities and utility payments		18,000
16	i	Payments to GSA (for fuel and lubricants)	2,000	
17	ii	Other facilities costs	16,000	
18	D.	Purchased services		233,000
19	i	Leases (excluding PBA)	175,000	
20	ii	Maintenance & Repairs	11,000	
21	iii	Other purchased services	47,000	
22	E.	Transportation		29,000
23	F.	Professional services		94,000
24	i	Information technology (IT) professional services	60,000	
25	ii	Legal professional services	10,000	
26	iii	Finance and accounting professional services	14,000	
27	iv	Other professional services	10,000	
28	G.	Other operating expenses		18,000
29	H.	Capital expenditures		27,000
30	i	For the expenses related to facility improvements		
31		for ADA Law compliance	27,000	
32	I.	Materials and supplies		16,000
33	J.	Equipment purchases		15,000
34		Total Office of Protection and Defense for People with Disabilities		1,264,000
35				
36	62.	Office for the Patient's Advocate		
37	A.	Payroll and related costs		1,516,000
38	i	Salaries	838,000	

GENERAL FUND

1	ii	Salaries for trust employees	466,000	
2	iii	Overtime	-	
3	iv	Christmas bonus	-	
4	v	Healthcare	50,000	
5	vi	Other benefits	162,000	
6	vii	Early retirement benefits & voluntary transition programs	-	
7	viii	Other payroll	-	
8	B.	Payments to PayGo		174,000
9	C.	Facilities and utility payments		39,000
10	i	Payments to GSA (for fuel and lubricants)	2,000	
11	ii	Other facilities costs	37,000	
12	D.	Purchased services		255,000
13	i	Payments for PRIMAS	8,000	
14	ii	Leases (excluding PBA)	223,000	
15	iii	Maintenance & repairs	20,000	
16	iv	Other purchased services	4,000	
17	E.	Transportation		3,000
18	F.	Professional services		96,000
19	i	Legal professional services	60,000	
20	ii	Medical professional services	35,000	
21	iii	Other professional services	1,000	
22	G.	Other operating expenses		1,000
23	H.	Materials and supplies		1,000
24	I.	Equipment purchases		3,000
25	J.	Media and advertisements		1,000
26		Total Office for the Patient's Advocate		2,089,000
27		Subtotal Ombudsman		21,015,000
28				
29	XXIII	Universities		
30	63.	Puerto Rico School of Plastic Arts		
31	A.	Payroll and related costs		1,396,000
32	i	Salaries	818,000	
33	ii	Salaries for trust employees	385,000	
34	iii	Overtime	-	
35	iv	Christmas bonus	-	
36	v	Healthcare	75,000	
37	vi	Other benefits	118,000	
38	vii	Early retirement benefits & voluntary transition programs	-	

GENERAL FUND

1	viii	Other payroll	-	
2	B.	Payments to PayGo		432,000
3	C.	Facilities and utility payments		643,000
4	i	Payments to PREPA	273,000	
5	ii	Payments to PRASA	370,000	
6	D.	Purchased services		334,000
7	i	Payments for PRIMAS	334,000	
8	E.	Other operating expenses		13,000
9	F.	Appropriations to non-governmental entities		89,000
10	i	Act 80 Pension Reserve Trust Contribution	89,000	
11		Total Puerto Rico School of Plastic Arts		2,907,000

64. Puerto Rico Conservatory of Music Corporation

14	A.	Payroll and related costs		6,943,000
15	i	Salaries	5,782,000	
16	ii	Salaries for trust employees	200,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	-	
19	v	Healthcare	212,000	
20	vi	Other benefits	749,000	
21	vii	Early retirement benefits & voluntary transition programs	-	
22	viii	Other payroll	-	
23	B.	Payments to PayGo		317,000
24	C.	Facilities and utility payments		843,000
25	i	Payments to PREPA	788,000	
26	ii	Payments to PRASA	28,000	
27	iii	Other facilities costs	27,000	
28	D.	Purchased services		600,000
29	E.	Other operating expenses		233,000
30		Total Puerto Rico Conservatory of Music Corporation		8,936,000

Subtotal Universities**11,843,000****XXIV Independent Agencies****65. State Elections Commission**

35	A.	Payroll and related costs		18,447,000
36	i	Salaries	3,154,000	
37	ii	Salaries for trust employees	11,829,000	
38	iii	Overtime	-	

GENERAL FUND

1	iv	Christmas bonus	-	
2	v	Healthcare	961,000	
3	vi	Other benefits	1,812,000	
4	vii	Early retirement benefits & voluntary transition programs	43,000	
5	viii	Other payroll	648,000	
6	B.	Payments to PayGo		4,618,000
7	C.	Facilities and utility payments		3,572,000
8	i	Payments to PREPA	1,685,000	
9	ii	Payments to PRASA	130,000	
10	iii	Payments to PBA	1,210,000	
11	iv	Payments to GSA (for fuel and lubricants)	60,000	
12	v	Other facilities costs	487,000	
13	D.	Purchased services		1,951,000
14	i	Payments for PRIMAS	257,000	
15	ii	Leases (excluding PBA)	42,000	
16	iii	Maintenance & repairs	366,000	
17	iv	Other purchased services	1,286,000	
18	E.	Transportation		190,000
19	i	Other transportation	190,000	
20	F.	Professional services		1,683,000
21	i	Information technology (IT) professional services	910,000	
22	ii	Legal professional services	378,000	
23	iii	Finance and accounting professional services	30,000	
24	iv	Other professional services	365,000	
25	G.	Other operating expenses		397,000
26	i	Other operating expenses	397,000	
27	H.	Payments of current and prior period obligations		99,000
28	I.	Materials and supplies		730,000
29	i	Other materials and supplies	730,000	
30	J.	Equipment purchases		666,000
31	K.	Media and advertisements		14,000
32	i	Media and advertisements	14,000	
33	L.	Appropriations to non-governmental entities		33,000
34	i	Act 80 Pension Reserve Trust Contribution	33,000	
35		Total State Elections Commission		32,400,000
36				
37		66. Civil Rights Commission		
38	A.	Payroll and related costs		460,000

GENERAL FUND

1	i	Salaries	382,000	
2	ii	Salaries for trust employees	-	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	29,000	
6	vi	Other benefits	49,000	
7	vii	Early retirement benefits & voluntary transition programs	-	
8	viii	Other payroll	-	
9	B.	Payments to PayGo		40,000
10	C.	Facilities and utility payments		5,000
11	i	Payments to GSA (for fuel and lubricants)	1,000	
12	ii	Other facilities costs	4,000	
13	D.	Purchased services		132,000
14	i	Payments for PRIMAS	7,000	
15	ii	Leases (excluding PBA)	118,000	
16	iii	Other purchased services	7,000	
17	E.	Transportation		5,000
18	F.	Professional services		70,000
19	G.	Other operating expenses		111,000
20	H.	Materials and supplies		5,000
21	I.	Equipment purchases		28,000
22		Total Civil Rights Commission		856,000
23				
24		67. Puerto Rico National Guard		
25	A.	Payroll and related costs		7,267,000
26	i	Salaries	5,866,000	
27	ii	Salaries for trust employees	601,000	
28	iii	Overtime	1,000	
29	iv	Christmas bonus	-	
30	v	Healthcare	132,000	
31	vi	Other benefits	568,000	
32	vii	Early retirement benefits & voluntary transition programs	99,000	
33	viii	Other payroll	-	
34	B.	Payments to PayGo		6,514,000
35	C.	Facilities and utility payments		1,183,000
36	i	Payments to PREPA	902,000	
37	ii	Payments to PRASA	178,000	
38	iii	Payments to GSA (for fuel and lubricants)	57,000	

GENERAL FUND

1	iv	Other facilities costs	46,000	
2	D.	Purchased services		1,608,000
3	i	Payments for PRIMAS	1,397,000	
4	ii	Leases (excluding PBA)	57,000	
5	iii	Other purchased services	154,000	
6	E.	Transportation		15,000
7	F.	Professional services		24,000
8	i	Finance and accounting professional services	24,000	
9	G.	Other operating expenses		14,000
10	H.	Payments of current and prior period obligations		1,000
11	I.	Materials and supplies		33,000
12	J.	Equipment purchases		45,000
13	K.	Federal Fund matching		4,134,000
14	i	Other Federal Fund matching	4,134,000	
15	L.	Donations, subsidies and other distributions (including court sentences)		56,000
16	M.	Appropriations to non-governmental entities		22,000
17	i	Act 80 Pension Reserve Trust Contribution	22,000	
18	Total Puerto Rico National Guard			20,916,000
19				
20	68. Office of the Citizen's Ombudsman			
21	A.	Payroll and related costs		2,362,000
22	i	Salaries	1,532,000	
23	ii	Salaries for trust employees	555,000	
24	iii	Overtime	-	
25	iv	Christmas bonus	-	
26	v	Healthcare	72,000	
27	vi	Other benefits	203,000	
28	vii	Early retirement benefits & voluntary transition programs	-	
29	viii	Other payroll	-	
30	B.	Payments to PayGo		545,000
31	C.	Facilities and utility payments		132,000
32	i	Payments to PREPA	3,000	
33	ii	Payments to PRASA	1,000	
34	iii	Payments to PBA	50,000	
35	iv	Payments to GSA (for fuel and lubricants)	20,000	
36	v	Other facilities costs	58,000	
37	D.	Purchased services		440,000
38	i	Payments for PRIMAS	11,000	

GENERAL FUND

1	ii	Leases (excluding PBA)	313,000	
2	iii	Maintenance & repairs	25,000	
3	iv	Other purchased services	91,000	
4	E.	Transportation		17,000
5	F.	Professional services		83,000
6	i	Information technology (IT) professional services	28,000	
7	ii	Legal professional services	25,000	
8	iii	Other professional services	30,000	
9	G.	Other operating expenses		39,000
10	H.	Capital expenditures		220,000
11	i	For the transition of the MAS system to a new platform	220,000	
12	I.	Materials and supplies		15,000
13	J.	Equipment purchases		110,000
14	K.	Media and advertisements		15,000
15	L.	Appropriations to non-governmental entities		28,000
16	i	Act 80 Pension Reserve Trust Contribution	28,000	
17		Total Office of the Citizen's Ombudsman		4,006,000
18				
19		69. Cooperative Development Commission of Puerto Rico		
20	A.	Payroll and related costs		1,644,000
21	i	Salaries	989,000	
22	ii	Salaries for trust employees	417,000	
23	iii	Overtime	-	
24	iv	Christmas bonus	-	
25	v	Healthcare	80,000	
26	vi	Other benefits	145,000	
27	vii	Early retirement benefits & voluntary transition programs	8,000	
28	viii	Other payroll	5,000	
29	B.	Payments to PayGo		935,000
30	C.	Facilities and utility payments		61,000
31	i	Payments to PBA	44,000	
32	ii	Payments to GSA (for fuel and lubricants)	5,000	
33	iii	Other facilities costs	12,000	
34	D.	Purchased services		221,000
35	i	Payments for PRIMAS	14,000	
36	ii	Leases (excluding PBA)	175,000	
37	iii	Maintenance & repairs	5,000	
38	iv	Other purchased services	27,000	

GENERAL FUND

1	E.	Transportation		22,000
2	F.	Professional services		61,000
3	i	Legal professional services	30,000	
4	ii	Other professional services	31,000	
5	G.	Other operating expenses		24,000
6	H.	Payments of current and prior period obligations		11,000
7	I.	Materials and supplies		8,000
8	J.	Equipment purchases		14,000
9	K.	Media and advertisements		1,000
10		Total Cooperative Development Commission of Puerto Rico		3,002,000

11

12 **70. Puerto Rico Department of Consumer Affairs**

13	A.	Payroll and related costs		8,463,000
14	i	Salaries	6,061,000	
15	ii	Salaries for trust employees	862,000	
16	iii	Overtime	-	
17	iv	Christmas bonus	-	
18	v	Healthcare	333,000	
19	vi	Other benefits	966,000	
20	vii	Early retirement benefits & voluntary transition programs	241,000	
21	viii	Other payroll	-	
22	B.	Payments to PayGo		5,011,000
23	C.	Facilities and utility payments		787,000
24	i	Payments to PREPA	39,000	
25	ii	Payments to PRASA	2,000	
26	iii	Payments to PBA	746,000	
27	D.	Capital expenditures		200,000
28	i	To fund upgrades related to IT, computer hardware, software,		
29		cybersecurity, and telecommunications	200,000	
30	E.	Appropriations to non-governmental entities		56,000
31	i	Act 80 Pension Reserve Trust Contribution	56,000	
32		Total Puerto Rico Department of Consumer Affairs		14,517,000

33

34 **71. Department of Recreation and Sports**

35	A.	Payroll and related costs		17,285,000
36	i	Salaries	11,937,000	
37	ii	Salaries for trust employees	1,572,000	
38	iii	Overtime	-	

GENERAL FUND

1	iv	Christmas bonus	-	
2	v	Healthcare	821,000	
3	vi	Other benefits	1,657,000	
4	vii	Early retirement benefits & voluntary transition programs	1,123,000	
5	viii	Other payroll	175,000	
6	B.	Payments to PayGo		9,831,000
7	C.	Facilities and utility payments		5,290,000
8	i	Payments to PREPA	1,557,000	
9	ii	Payments to PRASA	3,433,000	
10	iii	Payments to GSA (for fuel and lubricants)	160,000	
11	iv	Other facilities costs	140,000	
12	D.	Purchased services		2,936,000
13	i	Payments for PRIMAS	1,786,000	
14	ii	Leases (excluding PBA)	126,000	
15	iii	Other purchased services	1,024,000	
16	E.	Transportation		221,000
17	F.	Professional services		170,000
18	i	Legal professional services	70,000	
19	ii	Other professional services	100,000	
20	G.	Other operating expenses		62,000
21	H.	Materials and supplies		339,000
22	I.	Equipment purchases		162,000
23	J.	Media and advertisements		50,000
24	K.	Social well-being for Puerto Rico		22,000
25	L.	Appropriations to non-governmental entities		976,000
26	i	Act 80 Pension Reserve Trust Contribution	42,000	
27	ii	To cover expenses related to the training of athletes, Law 119-2001		
28		known as the Law of the Fund and the Board for		
29		the Development of the PR Full-Time High-Performance Athlete	404,000	
30	iii	To cover the cost of a Class A baseball tournament, including administrative		
31		expenses, arbitration fees, and franchise fees	222,000	
32	iv	Law 108-2022 for anti-doping organization	158,000	
33	v	For NCAA membership of UPR Bayamon, Rio Piedras and Mayaguez	150,000	
34		Total Department of Recreation and Sports		37,344,000
35				
36		72. Special Independent Prosecutor's Panel		
37	A.	Payroll and related costs		1,428,000
38	i	Salaries	-	

GENERAL FUND

1	ii	Salaries for trust employees	1,140,000	
2	iii	Overtime	-	
3	iv	Christmas bonus	-	
4	v	Healthcare	68,000	
5	vi	Other benefits	146,000	
6	vii	Early retirement benefits & voluntary transition programs	-	
7	viii	Other payroll	74,000	
8	B.	Payments to PayGo		91,000
9	C.	Facilities and utility payments		19,000
10	i	Payments to GSA (for fuel and lubricants)	5,000	
11	ii	Other facilities costs	14,000	
12	D.	Purchased services		380,000
13	i	Payments for PRIMAS	16,000	
14	ii	Leases (excluding PBA)	316,000	
15	iii	Maintenance & repairs	13,000	
16	iv	Other purchased services	35,000	
17	E.	Transportation		140,000
18	F.	Professional services		1,436,000
19	i	Legal professional services	964,000	
20	ii	Finance and accounting professional services	18,000	
21	iii	Other professional services	454,000	
22	G.	Other operating expenses		16,000
23	H.	Materials and supplies		15,000
24	I.	Equipment purchases		63,000
25	Total Special Independent Prosecutor's Panel			3,588,000
26				
27	73. Ponce Authority (Authority of the Port of the Americas)			
28	A.	Payments to PayGo		926,000
29	B.	Professional services		20,000
30	i	Finance and accounting professional services	20,000	
31	C.	Other operating expenses		122,000
32	D.	Undistributed appropriations		33,000
33	Total Ponce Authority (Authority of the Port of the Americas)			1,101,000
34				
35	74. Office of the Inspector General			
36	A.	Payroll and related costs		15,135,000
37	i	Salaries	9,907,000	
38	ii	Salaries for trust employees	2,836,000	

GENERAL FUND

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	380,000	
4	vi	Other benefits	1,815,000	
5	vii	Early retirement benefits & voluntary transition programs	197,000	
6	viii	Other payroll	-	
7	B.	Payments to PayGo		55,000
8	C.	Facilities and utility payments		10,000
9	i	Payments to GSA (for fuel and lubricants)	10,000	
10	D.	Purchased services		1,504,000
11	i	Leases (excluding PBA)	652,000	
12	ii	Maintenance & repairs	228,000	
13	iii	Other purchased services	624,000	
14	E.	Transportation		300,000
15	F.	Professional services		1,420,000
16	i	Information technology (IT) professional services	310,000	
17	ii	Legal professional services	500,000	
18	iii	Finance and accounting professional services	273,000	
19	iv	Other professional services	337,000	
20	G.	Other operating expenses		155,000
21	H.	Materials and supplies		255,000
22	I.	Equipment purchases		610,000
23	J.	Media and advertisements		112,000
24	Total Office of the Inspector General			19,556,000
25				
26	75. Office of the Election Comptroller			
27	A.	Payroll and related costs		2,691,000
28	i	Salaries	-	
29	ii	Salaries for trust employees	2,283,000	
30	iii	Overtime	-	
31	iv	Christmas bonus	-	
32	v	Healthcare	116,000	
33	vi	Other benefits	220,000	
34	vii	Early retirement benefits & voluntary transition programs	-	
35	viii	Other payroll	72,000	
36	B.	Payments to PayGo		36,000
37	C.	Facilities and utility payments		23,000
38	i	Payments to GSA (for fuel and lubricants)	3,000	

GENERAL FUND

1	ii	Other facilities costs	20,000	
2	D.	Purchased services		140,000
3	i	Payments for PRIMAS	9,000	
4	ii	Leases (excluding PBA)	83,000	
5	iii	Maintenance & repairs	43,000	
6	iv	Other purchased services	5,000	
7	E.	Transportation		3,000
8	F.	Professional services		10,000
9	i	Legal professional services	10,000	
10	G.	Other operating expenses		13,000
11	H.	Materials and supplies		7,000
12		Total Office of the Election Comptroller		2,923,000
13				
14		76. Puerto Rico Institute of Statistics		
15	A.	Payroll and related costs		1,569,000
16	i	Salaries	962,000	
17	ii	Salaries for trust employees	288,000	
18	iii	Overtime	-	
19	iv	Christmas bonus	-	
20	v	Healthcare	32,000	
21	vi	Other benefits	144,000	
22	vii	Early retirement benefits & voluntary transition programs	-	
23	viii	Other payroll	143,000	
24	B.	Facilities and utility payments		74,000
25	i	Payments to PREPA	60,000	
26	ii	Payments to PRASA	4,000	
27	iii	Other facilities costs	10,000	
28	C.	Purchased services		391,000
29	i	Leases (excluding PBA)	184,000	
30	ii	Maintenance & repairs	41,000	
31	iii	Other purchased services	166,000	
32	D.	Transportation		9,000
33	E.	Professional services		344,000
34	i	Legal professional services	65,000	
35	ii	Finance and accounting professional services	45,000	
36	iii	Other professional services	234,000	
37	F.	Other operating expenses		39,000
38	G.	Materials and supplies		27,000

GENERAL FUND

1	H.	Equipment purchases		79,000
2	I.	Media and advertisements		5,000
3	J.	Donations, subsidies and other distributions (including court sentences)		83,000
4	K.	Undistributed appropriations		280,000
5	i	Funds for expenditures related to the PARE Initiative	280,000	
6		Total Puerto Rico Institute of Statistics		2,900,000
7				
8		77. Authority of the Port of Ponce		
9	A.	Payroll and related costs		137,000
10	i	Salaries	-	
11	ii	Salaries for trust employees	114,000	
12	iii	Overtime	-	
13	iv	Christmas bonus	-	
14	v	Healthcare	4,000	
15	vi	Other benefits	17,000	
16	vii	Early retirement benefits & voluntary transition programs	-	
17	viii	Other payroll	2,000	
18	B.	Payments to PayGo		241,000
19	C.	Facilities and utility payments		24,000
20	D.	Transportation		10,000
21	E.	Professional services		167,000
22	i	Legal professional services	167,000	
23	F.	Materials and supplies		15,000
24	G.	Equipment purchases		72,000
25	H.	Media and advertisements		25,000
26		Total Authority of the Port of Ponce		691,000
27				
28		78. Company for the Integral Development of the Península de Cantera		
29	A.	Payroll and related costs		452,000
30	i	Salaries	-	
31	ii	Salaries for trust employees	381,000	
32	iii	Overtime	-	
33	iv	Christmas bonus	-	
34	v	Healthcare	20,000	
35	vi	Other benefits	51,000	
36	vii	Early retirement benefits & voluntary transition programs	-	
37	viii	Other payroll	-	
38	B.	Facilities and utility payments		37,000

GENERAL FUND

1	i	Payments to PREPA	29,000	
2	ii	Payments to PRASA	7,000	
3	iii	Payments to GSA (for fuel and lubricants)	1,000	
4	C.	Purchased services		113,000
5	i	Payments for PRIMAS	89,000	
6	ii	Leases (excluding PBA)	14,000	
7	iii	Other purchased services	10,000	
8	Total Company for the Integral Development of the Península de Cantera			602,000
9				
10	79. Corporation for the "Caño Martín Peña" Enlace Project			
11	A.	Payroll and related costs		2,081,000
12	i	Salaries	-	
13	ii	Salaries for trust employees	1,790,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	-	
16	v	Healthcare	71,000	
17	vi	Other benefits	220,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	B.	Facilities and utility payments		64,000
21	i	Payments to PREPA	20,000	
22	ii	Payments to PRASA	9,000	
23	iii	Payments to GSA (for fuel and lubricants)	8,000	
24	iv	Other facilities costs	27,000	
25	C.	Purchased services		621,000
26	i	Payments for PRIMAS	68,000	
27	ii	Leases (excluding PBA)	7,000	
28	iii	Maintenance & repairs	500,000	
29	iv	Other purchased services	46,000	
30	D.	Transportation		37,000
31	E.	Professional services		330,000
32	i	Information technology (IT) professional services	25,000	
33	ii	Legal professional services	125,000	
34	iii	Finance and accounting professional services	40,000	
35	iv	Engineering and architecture professional services	10,000	
36	v	Other professional services	130,000	
37	F.	Other operating expenses		263,000
38	G.	Materials and supplies		10,000

GENERAL FUND

1	H.	Equipment purchases		198,000
2	I.	Media and advertisements		4,000
3	Total Corporation for the "Caño Martín Peña" Enlace Project			3,608,000
4				
5	80. Puerto Rico Innovation and Technology Services			
6	A.	Payroll and related costs		4,402,000
7	i	Salaries	1,885,000	
8	ii	Salaries for trust employees	1,560,000	
9	iii	Overtime	-	
10	iv	Christmas bonus	-	
11	v	Healthcare	98,000	
12	vi	Other benefits	859,000	
13	vii	Early retirement benefits & voluntary transition programs	-	
14	viii	Other payroll	-	
15	B.	Payments to PayGo		23,000
16	C.	Facilities and utility payments		5,125,000
17	i	Payments to PREPA	60,000	
18	ii	Payments to PRASA	2,000	
19	iii	Payments to GSA (for fuel and lubricants)	12,000	
20	iv	Other facilities costs	759,000	
21	v	To pay for telephone lines dedicated to computer equipment	4,292,000	
22	D.	Purchased services		2,927,000
23	i	Payments for PRIMAS	31,000	
24	ii	Leases (excluding PBA)	750,000	
25	iii	Maintenance & repairs	15,000	
26	iv	Other purchased services	2,131,000	
27	E.	Transportation		202,000
28	F.	Professional services		15,939,000
29	i	Information technology (IT) professional services	12,949,000	
30	ii	Legal professional services	1,010,000	
31	iii	Finance and accounting professional services	325,000	
32	iv	Other professional services	1,655,000	
33	G.	Other operating expenses		60,100,000
34	i	For the acquisition of centralized technology licenses		
35		for government entities	60,100,000	
36	H.	Capital expenditures		10,200,000
37	i	To cover expenses related to the development and implementation		
38		of the IDEAL platform initiative	10,200,000	

GENERAL FUND

1	I.	Materials and supplies		31,000
2	J.	Equipment purchases		1,001,000
3	K.	Media and advertisements		950,000
4	L.	Federal Fund matching		2,523,000
5	Total Puerto Rico Innovation and Technology Services			103,423,000
6				
7	81. Puerto Rico Gaming Commission			
8	A.	Payroll and related costs		836,000
9	i	Salaries	534,000	
10	ii	Salaries for trust employees	211,000	
11	iii	Overtime	-	
12	iv	Christmas bonus	-	
13	v	Healthcare	5,000	
14	vi	Other benefits	70,000	
15	vii	Early retirement benefits & voluntary transition programs	16,000	
16	viii	Other payroll	-	
17	B.	Payments to PayGo		1,043,000
18	C.	Facilities and utility payments		72,000
19	i	Payments to PREPA	45,000	
20	ii	Payments to PRASA	9,000	
21	iii	Other facilities costs	18,000	
22	D.	Purchased services		53,000
23	i	Payments for PRIMAS	14,000	
24	ii	Leases (excluding PBA)	16,000	
25	iii	Maintenance & repairs	17,000	
26	iv	Other purchased services	6,000	
27	E.	Transportation		3,000
28	F.	Professional services		79,000
29	i	Medical professional services	73,000	
30	ii	Other professional services	6,000	
31	G.	Other operating expenses		18,000
32	H.	Materials and supplies		34,000
33	I.	Social well-being for Puerto Rico		53,000
34	J.	Appropriations to non-governmental entities		82,000
35	i	Other appropriations to non-governmental entities	1,000	
36	ii	Act 80 Pension Reserve Trust Contribution	81,000	
37	Total Puerto Rico Gaming Commission			2,273,000
38				

GENERAL FUND

1	82. Retirement Board of the Government of Puerto Rico		
2	A. Payroll and related costs		18,035,000
3	i Salaries	11,514,000	
4	ii Salaries for trust employees	2,203,000	
5	iii Overtime	-	
6	iv Christmas bonus	-	
7	v Healthcare	1,839,000	
8	vi Other benefits	1,358,000	
9	vii Early retirement benefits & voluntary transition programs	1,030,000	
10	viii Other payroll	91,000	
11	B. Payments to PayGo		10,705,000
12	C. Facilities and utility payments		1,253,000
13	i Payments to PREPA	615,000	
14	ii Payments to PRASA	28,000	
15	iii Payments to PBA	510,000	
16	iv Other facilities costs	100,000	
17	D. Purchased services		3,890,000
18	i Payments for PRIMAS	931,000	
19	ii Leases (excluding PBA)	169,000	
20	iii Maintenance & repairs	1,758,000	
21	iv Other purchased services	1,032,000	
22	E. Transportation		55,000
23	F. Professional services		20,170,000
24	i Information technology (IT) professional services	2,229,000	
25	ii Legal professional services	3,735,000	
26	iii Finance and accounting professional services	2,363,000	
27	iv Engineering and architecture professional services	30,000	
28	v Medical professional services	109,000	
29	vi To support the pension benefit outsourcing project	11,704,000	
30	G. Other operating expenses		1,391,000
31	H. Capital expenditures		100,000
32	i For the acquisition of a power generator	100,000	
33	I. Payments of current and prior period obligations		64,000
34	J. Materials and supplies		206,000
35	K. Equipment purchases		278,000
36	L. Media and advertisements		26,000
37	M. Undistributed appropriations		276,000
38	Total Retirement Board of the Government of Puerto Rico		56,449,000

GENERAL FUND

1			
2	83. Institute of Forensic Sciences		
3	A. Payroll and related costs		15,671,000
4	i Salaries	12,368,000	
5	ii Salaries for trust employees	1,055,000	
6	iii Overtime	-	
7	iv Christmas bonus	-	
8	v Healthcare	389,000	
9	vi Other benefits	1,567,000	
10	vii Early retirement benefits & voluntary transition programs	292,000	
11	viii Other payroll	-	
12	B. Payments to PayGo		2,285,000
13	C. Facilities and utility payments		1,386,000
14	i Payments to PREPA	1,105,000	
15	ii Payments to PRASA	116,000	
16	iii Payments to GSA (for fuel and lubricants)	50,000	
17	iv Other facilities costs	115,000	
18	D. Purchased services		1,901,000
19	i Payments for PRIMAS	305,000	
20	ii Leases (excluding PBA)	65,000	
21	iii Maintenance & repairs	440,000	
22	iv Other purchased services	1,091,000	
23	E. Transportation		32,000
24	F. Professional services		1,060,000
25	i Information technology (IT) professional services	50,000	
26	ii Legal professional services	100,000	
27	iii Finance and accounting professional services	35,000	
28	iv Medical professional services	825,000	
29	v Other professional services	50,000	
30	G. Other operating expenses		521,000
31	H. Capital expenditures		810,000
32	i For the expansion of the morgue refrigerator capacity	810,000	
33	I. Materials and supplies		723,000
34	J. Equipment purchases		150,000
35	Total Institute of Forensic Sciences		24,539,000
36	Subtotal Independent Agencies		334,694,000
37			
38	XXV Closures - per the government's reorganization plan		

GENERAL FUND

1	84. Culebra Conservation and Development Authority		
2	A. Payroll and related costs		145,000
3	i Salaries	127,000	
4	ii Salaries for trust employees	-	
5	iii Overtime	-	
6	iv Christmas bonus	-	
7	v Healthcare	4,000	
8	vi Other benefits	14,000	
9	vii Early retirement benefits & voluntary transition programs	-	
10	viii Other payroll	-	
11	B. Payments to PayGo		27,000
12	C. Facilities and utility payments		49,000
13	i Payments to PREPA	15,000	
14	ii Payments to PRASA	21,000	
15	iii Other facilities costs	13,000	
16	D. Purchased services		2,000
17	E. Transportation		3,000
18	F. Professional services		5,000
19	i Legal professional services	5,000	
20	G. Other operating expenses		16,000
21	H. Equipment purchases		14,000
22	I. Materials and supplies		3,000
23	Total Culebra Conservation and Development Authority		264,000
24	Subtotal Closures - per the government's reorganization plan		264,000
25			
26	XXVI Utilities Commission		
27	85. Public Service Regulatory Board		
28	A. Payroll and related costs		2,040,000
29	i Salaries	1,286,000	
30	ii Salaries for trust employees	299,000	
31	iii Overtime	-	
32	iv Christmas bonus	-	
33	v Healthcare	48,000	
34	vi Other benefits	190,000	
35	vii Early retirement benefits & voluntary transition programs	217,000	
36	viii Other payroll	-	
37	B. Payments to PayGo		5,299,000
38	C. Facilities and utility payments		10,000

GENERAL FUND

1	i	Payments to GSA (for fuel and lubricants)	10,000	
2	D.	Purchased services		168,000
3	i	Leases (excluding PBA)	10,000	
4	ii	Maintenance & repairs	40,000	
5	iii	Other purchased services	118,000	
6	E.	Other operating expenses		73,000
7	F.	Materials and supplies		32,000
8	G.	Appropriations to non-governmental entities		550,000
9	i	Act 80 Pension Reserve Trust Contribution	550,000	
10		Total Public Service Regulatory Board		8,172,000
11		Subtotal Utilities Commission		8,172,000
12				
13		XXVII Other		
14		86. Financial Oversight and Management Board for Puerto Rico		
15	A.	Other operating expenses		59,323,000
16		Total Financial Oversight and Management Board for Puerto Rico		59,323,000
17		Subtotal Other		59,323,000
18				
19		TOTAL GENERAL FUND		13,095,315,000

Section 2.- The Department of Treasury (“Treasury”) will remit on a monthly and in advance, one-twelfth (1/12) of the budgeted allocations set forth herein to the Legislative Branch and its components, the Judicial Branch, the University of Puerto Rico (“UPR”), and the non-profit entities funded by the General Fund. The one-twelfth monthly allocation to each entity (except with respect to the Judicial Branch) shall be subject to the 5% withholding set forth in the section below during the first three quarters of FY2026.

Section 3.- The Director of the Office of Management and Budget (“OMB”) may authorize the encumbrance and disbursement of up to 95% of each appropriation intended for encumbrance and disbursement during the first three quarters of FY2026. The Director of OMB shall withhold the remaining five percent (5%) of each appropriation until after the end of the third quarter of FY2026. The withheld percentage of each appropriation shall only be encumbered and disbursed during the fourth quarter of FY2026 if (i) during the first eight months of FY2026 the actual General Fund revenues reported to the Oversight Board reach the revenue forecast in the 2024 Commonwealth Fiscal Plan for that period, (ii) there are no material decreases in federal fund revenue that impact recurring disbursements, (iii) Government of Puerto Rico funded Medicaid costs have not materially increased, and (iv) the encumbrance and disbursement is approved by the Oversight Board. If criteria (i) above is met but federal funding that support recurring services materially decrease or Medicaid costs funded by the Government of Puerto Rico materially increase, the withheld percentage of each appropriation may be repurposed subject to the Oversight Board’s approval to support recurring services funded by federal sources or higher Medicaid costs. If actual General Fund revenues for the first eight months of FY2026 fail to reach the revenue forecast for that period, the amount of the withheld percentage of each appropriation that may be encumbered and disbursed shall be reduced proportionally according to the negative budget variance between projected and actual General Fund revenues. Notwithstanding the foregoing, PayGo appropriations, Consent Decree amounts, Highways and Transportation Authority (“HTA”) appropriations, economic incentive funds and distributions, cigarette and rum distributions, allocations of Sales and Use Tax (“SUT”) to the Municipal Administration Fund (“FAM,” for its Spanish acronym), additional appropriations to the General Fund for the milestones and incentives detailed in the following sections, debt service payments under the custody of the Department of Treasury, contributions to the Pension Reserve Trust, Police Retirement Act 106 Defined Contributions, and agencies in the Department of Public Safety (“DPS”) and in the Health groupings, as referenced in the 2024 Commonwealth Fiscal Plan, shall not be subject to the 5% withholding requirement.

Section 4.- Prior to January 1, 2026, milestone funding subject to this section may be released, subject to approval by the Oversight Board, only if the federal government has not made more than \$200 million in unplanned reductions to federal funding that support services, or Medicaid costs have not increased due to Managed Care Organizations (MCOs) contract negotiations and the Government has identified an alternative recurring funding source to support services subject to any unplanned federal funding reduction or otherwise agreed on a plan to adjust spending levels to maintain the certified General Fund spending level. The expenditures and milestone funding subject to this section may be repurposed if an unplanned reduction of more than \$200 million in federal funding for such services or Medicaid costs increases have occurred, and the Government fails to identify an approved alternative plan or funding source to support the services subject to the unplanned federal funding reduction.

Section 5.- Notwithstanding any provision in the 2024 Commonwealth Fiscal Plan to the contrary, each of the appropriations listed in the upcoming FY2026 General Fund Budget under the following sources of revenue is entirely dependent on the level of revenues collected there from: (i) Allocation of SUT to FAM (excluding Debt Portion); (ii) Cigarette and rum distributions; and (iii) The Municipal Revenue Collection Center’s (“CRIM,” for its Spanish acronym) property tax of 1.03%. As such, the disbursements of those appropriations will be gradual and subject to the actual collections thereunder. No expenditure,

disbursement, pledge, or any other encumbrance of any such funds may be made until such time as the revenues are collected and accounted for in the books.

Section 6.- If and when the Government enacts new spending measures (including measures that reduce revenues) that do not provide for a dedicated, permanent source of revenue or rely on funding sources that fail to materialize in violation of the 2024 Commonwealth Fiscal Plan, unless and until the Government (i) amends the law to eliminate the unfunded mandate, or (ii) specifically identifies alternate funding sources, the Oversight Board, in its discretion, and without limiting its rights or other actions it may take, may adopt a revised fiscal plan and budget to provide for a corresponding reduction in the appropriations to one or more governmental agencies to account for the shortfall and balance the budget.

Section 7.- No later than 45 days after the closing of each quarter of FY2026, the Secretary of Treasury shall revise the projected net revenues of the General Fund for FY2026 (the “Quarterly Revision”) and shall provide notice of the revision to the Director of OMB, the Governor, and the Oversight Board, with a copy sent to the Legislative Assembly. The Quarterly Revision shall project future revenues based on actual General Fund revenues and include revisions to the assumptions used to generate the General Fund’s net revenue projections.

Section 8.- All appropriations authorized in any prior fiscal year, including appropriations without a specific fiscal year, are eliminated and no disbursement of public funds may be covered by such appropriations, except the following which the 2024 Commonwealth Fiscal Plan redeploys as current appropriations, subject to Oversight Board adjustment at any time: (i) appropriations authorized in the fiscal year to carry out permanent improvements that have been encumbered, accounted for, and kept on the books, but not exceeding two fiscal years on the books; (ii) appropriations in the certified budget for equipment with procurement cycles that extend beyond the end of the fiscal year, which are encumbered on or before June 30, 2025; (iii) the portion of the appropriations authorized for FY2025 that have been encumbered on or before June 30, 2025, which shall be kept in the books for 60 days after the termination of FY2025 and after those 60 days no amount shall be drawn against such portion for any reason; (iv) all appropriations for the emergency reserve required in the 2024 Commonwealth Fiscal Plan (the “Emergency Reserve”); (v) the unobligated portion of the Public Assistance Federal Fund Matching appropriation; (vi) unused appropriations for use in audit services to prepare Commonwealth financial statements; (vii) unused Title III funds and Plan Implementation and Legal and Regulatory Compliance Expenses; (viii) reported unused funds from Department of Health’s (“DOH”) Intellectual Disability program; (ix) reported unused funds from Department of Correction and Rehabilitation’s (“DCR”) Juvenile program, as certified jointly by Hacienda and DCR; (x) unused appropriations for milestones and incentives held under the custody of OMB as approved by the Oversight Board; (xi) unused General Funds intended for Catastrophic Disease Fund related expenditures; (xii) unused appropriations for the Broadband infrastructure expansion and 21st Century Technical and Business Education Fund; (xiii) unused appropriations for the rural area health professionals scholarship and loan forgiveness endowment; (xiv) unused General Funds from Universal Health Care (“UHC”) contributions; (xv) unused appropriations for the Municipal Development Fund, Municipal Improvement Fund, and Municipal Redemption Fund held under the custody of Treasury; (xvi) the American Federation of State, County and Municipal Employees (“AFSCME”) Bonus floor, the contributions to the Pension Reserve Trust, and the Contingent Value Instruments (“CVIs”) required under the Plan of Adjustment will be made available until June 30, 2026; (xvii) unused funds from the Puerto Rico Police Bureau reform, as jointly certified with the Department of Treasury. In addition, this restriction on the use of appropriations of prior fiscal years shall not apply to: (a) programs financed in whole or in part with federal funds (such programs must follow the established protocol to formally submit requests for extension from the OMB); (b) orders by the United States district court with jurisdiction over all matters under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”); or (c) matters pertaining to any consent decree or injunction, or an administrative order or settlement with a federal agency, with respect to federal programs.

Section 9.- On or before July 31, 2025, the Secretary of Treasury, the Executive Director of the Fiscal Agency and Financial Advisory Authority (“AAFAF,” for its Spanish acronym), and the Director of the OMB shall provide to the Oversight Board, with a copy to the Legislative Assembly, a certification indicating the amounts of unused FY2025 appropriations for all items enumerated in the previous section. If the Government fails to submit said certification, the amount of unused funds in items in Section 8(i) and 8(ii) in the previous section listed above will not carry over to the following fiscal year.

Section 10.- All powers vested in OMB, AAFAF, or the Department of Treasury, including the authorities granted under Act 230-1974, as amended (“Puerto Rico Government Accounting Act” or “Act 230”), to authorize the reprogramming or extension of appropriations of prior fiscal years, is hereby suspended.

Section 11.- The appropriations approved in this budget may only be reprogrammed with the prior approval of the Oversight Board. For the avoidance of doubt, this prohibition includes any reprogramming of any amount, line item or expenditure provided in this budget, regardless of whether it is an intra-agency reprogramming. Reprogramming, also known as reapportionments, may be made into spend concepts and / or objects not explicitly listed in the certified budget resolutions, as long as such requests are submitted to and approved by the Oversight Board in advance. Reprogrammed funds authorized for the hire of personnel in specialized roles are restricted for that specific use only and may not be made available, nor may they be used for any other budgetary needs.

Section 12.- The Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), must submit to the Oversight Board all reporting requirements set forth in Appendix II Exhibit 54 of the 2024 Commonwealth Fiscal Plan according to the reporting cadence described therein. In addition, if the Oversight Board approves a reprogramming pursuant to the sections above, the immediately subsequent report by the Governor through her fiscal component (Department of Treasury, OMB and AAFAF) must illustrate the specific implementation of such reprogramming, including the amount, the source of the reprogrammed amount identified by the Government entity and expenditure concept, the Government entity that received such amount, and the expenditure concept to which it was applied.

In addition, the Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), shall submit to the Oversight Board a comprehensive reporting package in a similar format to that required in accordance with Section 203(a) of PROMESA for the following specified programs within different agencies: (i) Department of Education’s (“PRDE”) Special Education Program; (ii) PRDE’s Remedio Provisional Program; (iii) PRDE’s Career and Technical Education; (iv) DOH Adult University Hospital Program; (v) DOH’s Pediatric University Hospital Program; (vi) DOH’s Bayamón University Hospital Program; (vii) DOH’s Intellectual Disability Program; (viii) Mental Health and Anti-Addiction Services Administration’s (“ASSMCA,” for its Spanish acronym) Río Piedras Psychiatric Hospital Program; and (ix) DCR’s Juvenile Program. Program reporting must include and clearly detail budget to actuals on a concept-level basis, any reprogramming of funds within the program, and any reprogramming of funds to/from other programs or agencies.

In addition, the Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), shall submit to the Oversight Board a monthly reporting package detailing capital expenditure spending by agency and by project, including details for expenditures which have RFPs issued, which contracts have been awarded, and which contracts are in process. To the extent that the Oversight Board requires additional reporting regarding federal funds, it shall notify the Governor.

The Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), shall submit to the Oversight Board a monthly reporting package detailing all of PRDE's salary and other payroll expenses within four categories: (i) Central Administrative Personnel; (ii) Regional Administrative Personnel; (iii) Regional School Support Personnel; and (iv) School Personnel as established in the FY2026 certified budget resolution. In order to assess compliance and maintain accountability, PRDE must submit such monthly reporting detailing salary and payroll expenses by the categories established herein, along with a salaries and payroll reconciliation of funds disbursed and actual expenses recorded.

Section 13.- To obtain better visibility in budget execution, every Corporation, Agency, or Government entity that is outside the centralized financial system of the Department of the Treasury and receives budgetary allocation from the General Fund, including, but not limited to, entities otherwise exempt from OMB's organic law, Act 147-1980, as amended, must send to the OMB reports reflecting the use of the budgetary allocation. These reports shall be submitted on a quarterly basis and must include, at a minimum, a statement of expenditures, obligations, and remaining balances, as well as a narrative summary of programmatic outcomes. The OMB may issue additional guidance specifying further reporting elements or formats as needed. The frequency, format, and content of such reports shall be defined by the OMB through official circulars or memoranda and may be updated periodically to reflect evolving oversight needs. No later than 45 days after the closing of each quarter of FY2026, or as otherwise requested by the Oversight Board, the Director of OMB shall provide such reports to the Oversight Board.

Section 14.- To ensure maximum and proper use of federal funds, the Governor shall submit a work plan before any disbursement of funds from programs such as, but not limited to: (i) the Disaster Relief Fund ("DRF"); (ii) the Coronavirus Aid, Relief, and Economic Security Act ("CARES"); (iii) the Families First Coronavirus Response Act ("FFCRA"); (iv) the Coronavirus Response and Relief Supplemental Appropriations Act ("CRRSAA"); and (v) the American Rescue Plan ("ARP"). Improved reporting will help prevent and combat misuse, fraud, waste, and abuse, or such claims. Therefore, the Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), shall also submit to the Oversight Board any report that the Commonwealth government (i) provides to the federal government or (ii) creates internally. Such reports shall be provided to the Oversight Board at the same time that they are provided to the federal government or circulated internally within the Commonwealth government. The Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), shall also provide, as requested, performance metrics including but not limited to: (i) time required to submit claims; (ii) time required to submit compliance reporting; and (iii) time required to collect reimbursement claims.

The reports required pursuant to this section are in addition to the reports that the Governor, through her fiscal component (Department of Treasury, OMB and AAFAF), must submit to the Oversight Board in accordance with Section 203 of PROMESA.

Section 15.- In conjunction with the reports that the Governor must submit to the Oversight Board no later than 15 days after the last day of each quarter of FY2026, pursuant to Section 203(a) of PROMESA, the Secretary of Treasury, Executive Director of AAFAF, and the Director of OMB shall each certify to the Oversight Board: (i) that no appropriation of any previous fiscal year (except for the appropriations covered by the exceptions in the sections above) has been or will be used to cover any expense; and (ii) the Director of OMB shall certify to the Oversight Board that no amount of the unallocated capital expenditures under the custody of OMB has been obligated, unless authorized in accordance with the section below.

Section 16.- The Emergency Reserve, the unallocated capital expenditures, other funds to be made available to agencies upon reaching specified milestones held under the Custody of OMB, payroll reserve, Civil Service Reform ("CSR") reserve, Puerto Rico Electric Power Authority ("PREPA") reserve, and the economic incentive fund under the custody accounts of OMB and the Department of Treasury, as detailed

in the certified budgets from FY2020 through FY2026 may not be used to cover any allocation or expense whatsoever without the prior written approval of the Oversight Board. If Federal Emergency Management Agency (“FEMA”) funding is not available for capital expenditures, a transfer from unallocated capital expenditures may be requested.

Section 17.- The Emergency Reserve is intended to expedite response activities to emergencies, and, upon request, to provide the Commonwealth Agencies and affected municipal governments with capital in the event of an emergency of such severity and magnitude that effective response exceeds the capacity of current budget resources and federal disaster assistance is not available or not yet available to respond to the emergency. Moreover, the Emergency Reserve is only intended for extraordinary events like natural disasters or as otherwise agreed with the Oversight Board, and that are generally outside of human control and unpreventable. The Emergency Fund is not intended to mitigate emergencies related to operational inefficiencies.

Accessing Emergency Reserve funds shall require: (i) a State of Emergency declaration, by the Governor of the Commonwealth, in accordance with Article 6.10 of Act 20-2017, as amended, known as the “Puerto Rico Public Safety Department Act,” and in accordance with the above description of what constitutes an extraordinary event; (ii) OMB to make a request to the Oversight Board for access to the Emergency Reserve fund for a finite period, and provide updated reports indicating the agency or local government that will receive the advance, the amount of the advance, usage of funds requested, and the PR Emergency Disaster Management (“PREMA”) request number from Web Emergency Operations Center (“WEBEOC”) platform as well as the projected repayment date of the funds; (iii) amounts approved by the Oversight Board and disbursed to the Government shall be replenished not later than the following fiscal year; and (iv) agencies and municipalities that have received state emergency reserve funds shall update OMB about the Public Assistance process with FEMA on a quarterly basis.

OMB shall request Emergency Reserve funds exclusively for the use of Government agencies and affected local governments. The agencies and affected local governments must be in an emergency-declared area as described above and the Emergency Reserve funds must be used for response activities related to the declared event. Non-profits, public corporations outside of the Commonwealth, and individuals are not eligible applicants for advances through the Emergency Reserve fund.

OMB shall submit quarterly reports to the Oversight Board detailing the status of Emergency Reserve funds, amounts provided to agencies and affected local governments, amount of funds expended, amount of funds remaining, and updated projected re-payment dates. Agencies and municipal governments that received funds from the Emergency Reserve are required to file with FEMA a Request for Public Assistance (“RPA”) and a Project Worksheet to ensure maximum federal fund reimbursements are replenished into the Emergency Reserve. As a rule, OMB shall offset late repayment by agencies and local governments with other Commonwealth funding to repay the Emergency Reserve on time.

Section 18.- Cost share matching funds are restricted for use on approved projects / requirements under FEMA’s Individual Assistance, Public Assistance, and Hazard Mitigation programs. Unused cost share matching funds in a given fiscal year may be rolled over to the following fiscal year and are subject to the same restrictions. The use of these funds must be coordinated with Community Development Block Grant Disaster Recovery (“CDBG-DR”) and Community Development Block Grant Mitigation (“CDBG-MIT”) in meeting cost share requirements.

Section 19.- The amount of \$66,000,000 is set aside from the Municipal Consolidation Fund, as established in the 2023 Commonwealth Fiscal Plan, to finance the operation of the municipalities and provide essential services to the residents of the municipalities of Puerto Rico. These services include: safety and security services through the Municipal Police; financing the municipal structure for emergency

management and disaster; delivery of medications and distribution of non-perishable food for the elderly and persons with disabilities; paving secondary and tertiary streets; equipment aimed at the maintenance of health and treatment of adverse health conditions; equipment for persons with mobility impairments; services aimed at serving the population of children, youth and the elderly, such as housekeeping, childcare for working parents, temporary subsidy of electricity costs for assisted breathing equipment, as well as the acquisition of movable equipment in the event of a duly accredited emergency, equipment for the maintenance of infrastructure, natural resources and green areas in the communities, school and sports materials; among others, subject to the enactment of legislation that restructures the current inventory tax model. Funding set aside is intended to assist certain municipalities impacted by the legislative changes to the inventory tax based on a threshold to be determined by the Oversight Board.

Section 20.- The FY2026 total budget allocated for the DOH’s Intellectual Disability program will be the current budget appropriation of \$65,117,000, plus any of the program’s unused “roll-over” funds from prior fiscal years.

Section 21.- Additional General Funds may be made available to agencies upon reaching certain, specified milestones and after written approval and authorization from the Oversight Board. Once respective milestones are achieved, agencies must provide a formal notice and submit supporting data corroborating such achievement to the Oversight Board for its review. The subsections below detail the allowable milestones and incentives for each relevant agency.

A. Public Buildings Authority Milestones and Incentives

1. Milestone: PBA must submit a Prioritization Plan that contains a detailed timeline and details of costs for critical repairs, including police stations and schools, and align available funds with immediate priorities
 - a. Incentive: \$6,812,000 for repairs and maintenance in police stations and school buildings
 - b. Total Available Funds: \$6,812,000

B. Department of Natural and Environmental Resources (“DNER”) Milestones and Incentives

1. Milestone: Provide reports to the Oversight Board demonstrating progress on DNER’s FEMA projects related to water pumps, including the status of request for FEMA to cover the costs of leasing the portable pumps. The progress reports should accompany any Budget Reprograming Request that would be submitted to access these funds. DNER must reimburse the General Fund when FEMA Funds are received
 - a. Incentive: \$12,388,000 to cover the cost of leasing portable water pumps
 - b. Total Available Funds: \$12,388,000

C. University of Puerto Rico Comprehensive Cancer Center Milestone and Incentives

1. Milestone: The Cancer Center must submit a revised action plan outlining the specific initiatives included in the latest Business Plan submitted to the Oversight Board, to be implemented to achieve self-sufficiency by FY2028
 - a. Incentive: \$4,000,000 to support the Cancer Center to become self-sufficient and rely on its own revenues
 - b. Total Available Funds: \$4,000,000

D. Contributions to the Municipalities Milestones and Incentives

1. Milestone: Funding to develop territorial plans to be released to the Planning Board, upon meeting eligibility requirements, subject to approval by the Oversight Board
 - a. Incentive: \$3,051,000 to support the Contributions to Municipalities

- b. Total Available Funds: \$3,051,000
- E. Office of Management and Budget Milestones and Incentives
 - 1. Milestone: Submit a strategic plan and implementation plan to be reviewed and approved by the Oversight Board
 - a. Incentive: \$2,000,000 to establish a Grants Management Office within the Office of Management and Budget
 - b. Total Available Funds: \$2,000,000
- F. Legislative Assembly Milestones and Incentives
 - 1. Milestone: Comply with applicable monthly reporting requirements
 - a. Incentive: \$1,538,000 to continue funding an increase in payroll originally approved in FY2022
 - b. Total Available Funds: \$1,538,000
- G. Poverty and Social Inequality Advisory Commission Milestones and Incentives
 - 1. Milestone: Provide a decennial plan to the Oversight Board
 - a. Incentive: \$1,273,000 to support the operating expenses of the Poverty and Social Inequality Advisory Commission created by Act 84-2021
 - b. Total Available Funds: \$1,273,000
- H. Family and Children Administration Milestones and Incentives
 - 1. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Family and Children Administration program for Services for Seniors and Adults with Disabilities, must provide (i) detailed support to verify the status of active cases, (ii) define the protocols used to identify, validate, and process eligible cases, and (iii) define the protocols used to identify and void non-eligible cases. The documentation must sufficiently support the need for milestone funding, and it is subject to the Oversight Board review and approval.
 - a. Incentive: \$34,000,000 to support Substitute Care Services for seniors and adults with disabilities
 - b. Total Available Funds: \$34,000,000
 - 2. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Family and Children Administration must provide invoices for services incurred in FY25 for each institution and service provider, as well as the quotes for services projected in FY26 for each institution and service provider. Additionally, the agency must define a methodology for validating new cases (i.e., spaces to house minors), and explain the assumptions used to calculate the projected costs for each institution and service provider. The agency's documentation must sufficiently support the need for milestone funding, and it is subject to the Oversight Board review and approval.
 - a. Incentive: \$8,580,000 to support residential services for minors under State custody – 64 institutions
 - b. Total Available Funds: \$8,580,000
 - 3. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Family and Children Administration must demonstrate the need to recruit and hire 100 Social Workers and 100 Social Worker Technicians. The agency must submit its payroll/headcount roster and its analysis of staffing needs, and the agency must state the actual and target number of cases per Social Worker and Social Worker Technician.

The agency's documentation must sufficiently support the need for milestone funding, and it is subject to the Oversight Board review and approval.

- a. Incentive: \$3,068,000 to recruit and hire 100 Social Workers and 100 Social Worker Technicians
- b. Total Available Funds: \$3,068,000

- 4. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Family and Children Administration must provide an analysis of current and projected "Ama de Llaves" cases in FY26, including support demonstrating the vendor has capacity to serve the projected case increases while maintaining consistent service quality. The agency's documentation must sufficiently support the need for milestone funding, and it is subject to the Oversight Board review and approval.

- a. Incentive \$322,000 to support housekeeping services for "Ama de Llaves"
- b. Total Available Funds: \$322,000

I. Puerto Rico Police Bureau ("PRPB") Milestones and Incentives

- 1. Milestone: Provide a detailed Action Plan by October 1, 2025, for the Oversight Board's review and approval, that details what actions the Department of Public Safety ("DPS") and PRPB are taking to control and reduce Police Overtime expenses, with a timeline of steps implemented and to be implemented. Additionally, by the end of each quarter of Fiscal Year 2026, DPS and PRPB must provide the Oversight Board with a report detailing the Police Overtime expense for that quarter and for the full year to date, as well as updated projections for the full fiscal year's expense.

- a. Incentive: \$7,500,000 to cover additional Police Overtime
- b. Total Available Funds: \$7,500,000

- 2. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Puerto Rico Police Bureau must demonstrate the need to recruit and hire additional Social Workers. PRPB must submit its payroll/headcount roster and its analysis of staffing needs and must state the actual and target average number of cases per Social Worker and Social Worker Technician. The agency's documentation must sufficiently support the need for milestone funding per FOMB review.

- a. Incentive: \$2,600,000 to recruit and hire additional Social Workers for the Operations and Protective Order Processing Center ("COPOP", by its Spanish acronym)
- b. Total Available Funds: \$2,600,000

J. Secretariat of the Department of the Family

- 1. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Secretariat of the Department of the Family must submit a multi-year implementation plan for the development and operation of the shelters including investments that must be made in infrastructure, equipment, human capital, among others. Additionally, the plan must include a breakdown by phases of the estimated duration for the full implementation and the fiscal impact per phase including identification of recurring and non-recurring costs.

- a. Incentive: \$1,000,000 for Phase 1, to develop shelters for high-risk children and elderly individuals.
- b. Total Available Funds: \$1,000,000

K. Administration for Integral Development of the Family of Childhood

1. Milestone: Subject to Section 4 of this Joint Resolution and Oversight Board approval. The Administration for Integral Development of the Family of Childhood must provide a comprehensive implementation plan outlining the effective use of funds and the identification of the families to be impacted. Also submit quarterly reports to the Oversight Board reflecting the progress of the project implementation and the use of funds.
 - a. Incentive \$15,000,000 to support Child Care Vouchers
 - b. Total Available Funds: \$15,000,000

Section 22.- Funds to provide support for essential services and programs to the most vulnerable municipalities. Funds will be deployed to address critical community needs. Funds will be made available to OMB to directly distribute to municipalities in accordance with the eligibility guidelines developed by OMB, which shall be subject to written approval and authorization from the Oversight Board.

- A. Develop and propose an updated needs-based assessment and supporting analysis for the equitable distribution of essential service funding for the most vulnerable municipalities. Funds shall be held under the Custody of OMB until a revised proposal of the methodology, eligibility requirements, and fund administration guidelines are submitted to the Oversight Board on or before August 30, 2025, and the proposal is subsequently reviewed and approved by the Oversight Board.

Section 23.- Consistent with the stated requirements in the certified budget resolutions and Certified Fiscal Plan, funds to cover parametric insurance will be made available to renew coverage or purchase additional coverage to comply with FEMA Operations & Maintenance (“O&M”) requirements, after the approval and authorization from the Oversight Board.

Section 24.- As a rule, necessary for the responsible disbursement of budgetary allocations for operating and other expenses, OMB shall withhold from any of the allocations to the agencies of the Executive Branch the amounts necessary to pay for the PayGo contribution, unemployment insurance, taxes withheld from their employees, or payments to PBA when OMB determines that such a withholding is necessary to ensure compliance with these obligations by the agencies concerned. Any such amounts withheld by OMB shall solely be reprogrammed to pay the corresponding outstanding obligations related to PayGo contributions, unemployment insurance, taxes withheld from employees, or payments to PBA.

Section 25.- OMB and the Department of Treasury are authorized to establish the necessary mechanisms to ensure that when implementing the concept of mobility, pursuant to the provisions of Act 8-2017, as amended, known as the “Puerto Rico Human Resources Management and Transformation in the Government Act,” the corresponding transfer of funds allocated to payroll and related costs of said employee are to be carried out simultaneously.

Section 26.- The Secretary of Treasury, the Director of OMB, and the Finance Director and Executive Director of each agency or public corporation covered by the 2024 Commonwealth Fiscal Plan will be responsible for not spending or encumbering during FY2026 any amount that exceeds the appropriations authorized for FY2026. This prohibition applies to every appropriation set forth in a budget certified by the Oversight Board, including appropriations for payroll and related costs. The Executive Director of AAFAF and the Director of OMB shall also certify to the Oversight Board, with a copy to the Legislative Assembly, by September 30, 2025, that no amount was spent or encumbered that exceeded the appropriations in the certified budget for FY2025.

Section 27.- For the avoidance of doubt, any reference within the budget to AAFAF, the Department of Treasury, or OMB, or any of their respective officers, applies to any successor thereof.

Section 28.- On or before July 31, 2025, the Governor shall provide to the Oversight Board budget projections of General Fund revenues and expenditures for each quarter of FY2026, which must be consistent with the corresponding budget certified by the Oversight Board (the “Quarterly Budget”). The Quarterly Budget shall be provided to the Oversight Board in Excel format and include detailed allocations by agency, public corporation, fund type and concept of spend. Together with the report that the Governor must provide under Section 203 of PROMESA not later than 15 days after the last day of each quarter, the Governor shall provide a quarterly variance analysis that is consistent with modified accrual accounting.

Section 29.- Consistent with the stated requirements in the certified budget resolutions, the PREPA Employee Pension funds held under the Custody of OMB shall only be released after AAFAF provides such documentation, to the satisfaction of the Oversight Board.

Section 30.- The Police Retirement Act 106 Defined Contribution held under the Custody of OMB shall only be released upon approval from the Oversight Board.

Section 31.- Pursuant to Section 204(b)(2) of PROMESA, since November 6, 2017 (and as last modified on April 30, 2021), the Oversight Board has maintained a Contract Review Policy (the “Policy”) which requires prior Oversight Board review and approval of certain contracts with an aggregate value of \$10 million or more to assure that they “promote market competition” and “are not inconsistent with the approved fiscal plan.” The Policy applies to any contract or series of related contracts, inclusive of any amendments, modifications or extensions, with an aggregate expected value of \$10 million or more, that is proposed to be entered into by the Commonwealth (which includes the Executive, Legislative, and Judicial branches of government) or any covered instrumentality. The Policy considers (i) the aggregate expected value of contracts or amendments across fiscal years; and (ii) contracts or amendments that cause the aggregate value of active contracts with the same contractor or its affiliates to reach \$10 million or more in a particular fiscal year, regardless of the nature of services. In addition, the Oversight Board may select to review contracts below the \$10 million threshold for these purposes, on a random basis or otherwise in its sole discretion to assure that they promote market competition and are not inconsistent with the approved fiscal plan, including the measures provided therein. Specifically, in the case of PREPA, the contract review threshold has been reduced to \$250,000 exclusively for contracts which are payable from PREPA’s “Professional & Technical Outsourced Services” and “PREPA Restructuring and Title III” budget line items. Consequently, all proposed contracts (or series of related contracts) that meet such threshold and are classified as Consulting Services Contracts by the Office of the Comptroller of Puerto Rico (and any applicable sub-categories) must be submitted to the Oversight Board for review and approval prior to execution. For all other PREPA contracts, the Oversight Board maintains the current \$10 million threshold as well as its ability to review contracts at its discretion. Similarly, in the case of UPR, the Oversight Board lowered the UPR’s contract review threshold to \$2 million for all contracts. Finally, to further ensure certain contracts promote market competition, the Oversight Board may require, at its sole discretion, the Commonwealth or any covered instrumentality, to keep the Oversight Board apprised of the ongoing procurement processes for the execution of new contracts.

Section 32.- This Joint Resolution shall be adopted in both of Puerto Rico’s official languages, Spanish and English. If in the interpretation or application of this Joint Resolution any conflict arises between the English and Spanish texts, the English text shall govern.

Section 33.- Severability.

If any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this Joint Resolution, were to be annulled or declared unconstitutional, the order to such effect will neither affect nor invalidate the remainder of this Joint Resolution. The effect of such an order shall be limited to the clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this Joint Resolution so annulled or declared unconstitutional. If the application to a person or circumstance of any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this Joint Resolution, were to be annulled or declared unconstitutional, the order to such effect will neither affect nor invalidate the application of the remainder of this Joint Resolution to such persons or circumstances to which it may be validly applied. It is the express and unequivocal intent of this Legislative Assembly that the courts of law enforce the provisions and application of this Joint Resolution to the greatest possible extent, even if any of its parts is annulled, invalidated, affected or declared unconstitutional, or even if the application thereof to any person or circumstance are annulled, invalidated or declared unconstitutional. This Legislative Assembly would have passed this Joint Resolution regardless of the ruling on severability that a Court may issue.

Section 34.- This Joint Resolution shall take effect on July 1, 2025.

THE GOVERNMENT OF PUERTO RICO

June 30, 2025

Special Revenue Funds and Federal Funds Budget

The amount of \$5,428,810,000 from Special Revenue Funds and the amount of \$14,188,824,000 from Federal Funds are budgeted for the expenditures of the Government of Puerto Rico set forth in Section 1 and Section 19 herein for the fiscal year ending June 30, 2026.

The following is a summary of the expenditures authorized in this budget organized according to the agency consolidations and fund type as set forth in the fiscal plan certified by the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) on June 5, 2024 (the “2024 Fiscal Plan”):

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SPECIAL REVENUE FUNDS		Payroll	OpEx	PayGo	Total
I	Department of Public Safety				
1	Department of Public Safety	36,469,000	29,196,000	280,000	65,945,000
	Subtotal Department of Public Safety	\$36,469,000	\$29,196,000	\$280,000	\$65,945,000
II	Health				
2	Puerto Rico Health Insurance Administration	-	291,559,000	-	291,559,000
3	Department of Health	14,180,000	165,839,000	1,463,000	181,482,000
4	Medical Services Administration of Puerto Rico	87,164,000	56,586,000	1,992,000	145,742,000
5	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	32,691,000	58,943,000	1,840,000	93,474,000
6	University of Puerto Rico Comprehensive Cancer Center	14,197,000	44,741,000	-	58,938,000
7	Mental Health and Drug Addiction Services Administration	3,000	6,656,000	-	6,659,000
8	Center for Research Education and Medical Services for Diabetes	-	289,000	-	289,000
	Subtotal Health	\$148,235,000	\$624,613,000	\$5,295,000	\$778,143,000
III	Education				
9	Department of Education	1,138,000	8,901,000	-	10,039,000
	Subtotal Education	\$1,138,000	\$8,901,000	\$0	\$10,039,000
IV	Courts & Legislature				
10	The General Court of Justice	4,273,000	14,302,000	-	18,575,000
	Subtotal Courts & Legislature	\$4,273,000	\$14,302,000	\$0	\$18,575,000
V	Custody Accounts				
11	Appropriations under the custody of the Treasury	-	347,481,000	317,881,000	665,362,000
	Subtotal Custody Accounts	\$0	\$347,481,000	\$317,881,000	\$665,362,000
VI	Treasury/Office of the Chief Financial Officer				
12	Puerto Rico Department of the Treasury	9,683,000	809,152,000	-	818,835,000
13	Office of Management and Budget	516,000	739,000	-	1,255,000
14	Fiscal Agency & Financial Advisory Authority	-	8,730,000	-	8,730,000
15	General Services Administration				
	Office of Administration and Transformation	1,375,000	4,280,000	-	5,655,000
16	of Human Resources	861,000	855,000	-	1,716,000
	Subtotal Treasury/Office of the Chief Financial Officer	\$12,435,000	\$823,756,000	\$0	\$836,191,000
VII	Executive Office				
17	Public Building Authority	69,216,000	57,957,000	23,894,000	151,067,000
18	Puerto Rico Infrastructure Financing Authority	-	1,346,000	-	1,346,000
19	State Historic Preservation Office of Puerto Rico	-	1,207,000	-	1,207,000
	Subtotal Executive Office	\$69,216,000	\$60,510,000	\$23,894,000	\$153,620,000
VIII	Public Works				
20	Puerto Rico Ports Authority	18,304,000	40,692,000	25,269,000	84,265,000
21	Department of Transportation and Public Works	25,813,000	107,612,000	2,059,000	135,484,000
22	Puerto Rico Integrated Transit Authority	25,709,000	14,469,000	-	40,178,000
23	Puerto Rico Traffic Safety Commission	1,430,000	226,000	258,000	1,914,000
	Subtotal Public Works	\$71,256,000	\$162,999,000	\$27,586,000	\$261,841,000
IX	Economic Development				
24	Department of Economic Development & Commerce	39,015,000	157,431,000	11,319,000	207,765,000
	Subtotal Economic Development	\$39,015,000	\$157,431,000	\$11,319,000	\$207,765,000
X	State				
25	Puerto Rico Department of State	2,394,000	2,396,000	-	4,790,000
	Subtotal State	\$2,394,000	\$2,396,000	\$0	\$4,790,000
XI	Labor				
26	Puerto Rico Department of Labor and Human Resources	33,297,000	276,103,000	5,172,000	314,572,000
27	Vocational Rehabilitation Administration	501,000	350,000	-	851,000
28	Puerto Rico Labor Relations Board	168,000	319,000	-	487,000
	Subtotal Labor	\$33,966,000	\$276,772,000	\$5,172,000	\$315,910,000

SPECIAL REVENUE FUNDS		Payroll	OpEx	PayGo	Total
XII	Corrections				
29	Department of Correction and Rehabilitation	-	23,925,000	-	23,925,000
	Subtotal Corrections	\$0	\$23,925,000	\$0	\$23,925,000
XIII	Justice				
30	Puerto Rico Department of Justice	1,277,000	5,555,000	-	6,832,000
	Subtotal Justice	\$1,277,000	\$5,555,000	\$0	\$6,832,000
XIV	Agriculture				
31	Agricultural Enterprises Development Administration	9,634,000	73,683,000	3,760,000	87,077,000
32	Agricultural Insurance Corporation	1,576,000	1,660,000	180,000	3,416,000
33	Puerto Rico Department of Agriculture	2,550,000	1,008,000	-	3,558,000
	Subtotal Agriculture	\$13,760,000	\$76,351,000	\$3,940,000	\$94,051,000
XV	Environmental				
34	Department of Natural and Environmental Resources	8,205,000	39,041,000	-	47,246,000
	Subtotal Environmental	\$8,205,000	\$39,041,000	\$0	\$47,246,000
XVI	Housing				
35	Puerto Rico Housing Finance Corporation	11,963,000	85,864,000	170,000	97,997,000
36	Department of Housing	1,033,000	25,822,000	1,074,000	27,929,000
37	Public Housing Administration	435,000	16,163,000	-	16,598,000
	Subtotal Housing	\$13,431,000	\$127,849,000	\$1,244,000	\$142,524,000
XVII	Culture				
38	Fine Arts Center Corporation	1,171,000	1,597,000	-	2,768,000
39	Musical Arts Corporation	585,000	1,431,000	-	2,016,000
40	Institute of Puerto Rican Culture	-	1,353,000	-	1,353,000
	Subtotal Culture	\$1,756,000	\$4,381,000	\$0	\$6,137,000
XVIII	Universities				
41	Puerto Rico Conservatory of Music Corporation	2,514,000	1,859,000	192,000	4,565,000
42	Puerto Rico School of Plastic Arts	466,000	1,968,000	-	2,434,000
	Subtotal Universities	\$2,980,000	\$3,827,000	\$192,000	\$6,999,000
XIX	Independent Agencies				
43	Convention Center of District Authority	1,370,000	57,107,000	-	58,477,000
44	Industrial Commission	12,224,000	6,038,000	5,094,000	23,356,000
45	Puerto Rico Department of Consumer Affairs	603,000	1,492,000	-	2,095,000
46	Integral Development of the "Peninsula de Cantera"	67,000	190,000	-	257,000
47	Department of Recreation and Sports	-	22,347,000	-	22,347,000
48	Authority of the Port of Ponce	1,904,000	311,000	-	2,215,000
49	Puerto Rico Gaming Commission	14,200,000	435,442,000	-	449,642,000
50	Retirement Board of the Government of Puerto Rico	-	3,397,000	-	3,397,000
51	Institute of Forensic Sciences	-	523,000	-	523,000
52	Puerto Rico Innovation and Technology Services	-	9,897,000	-	9,897,000
53	Institutional Trust of the National Guard of Puerto Rico	740,000	7,486,000	44,000	8,270,000
54	Economic Development Bank of PR	8,275,000	4,868,000	1,856,000	14,999,000
	Subtotal Independent Agencies	\$39,383,000	\$549,098,000	\$6,994,000	\$595,475,000
XX	Closures - per the government's reorganization plan				
55	Culebra Conservation and Development Authority	221,000	98,000	-	319,000
56	Puerto Rico Public Broadcasting Corporation	-	142,000	-	142,000
	Subtotal Closures - per the government's reorganization plan	\$221,000	\$240,000	\$0	\$461,000
XXI	Utilities Commission				
57	Public Service Regulatory Board	10,803,000	20,641,000	655,000	32,099,000
	Subtotal Utilities Commission	\$10,803,000	\$20,641,000	\$655,000	\$32,099,000
XXII	Other				
58	State Insurance Fund Corporation	189,727,000	290,318,000	108,987,000	589,032,000
59	Automobile Accidents Compensation Administration	28,972,000	56,294,000	12,821,000	98,087,000
	Subtotal Other	\$218,699,000	\$346,612,000	\$121,808,000	\$687,119,000

SPECIAL REVENUE FUNDS		<u>Payroll</u>	<u>OpEx</u>	<u>PayGo</u>	<u>Total</u>
XXIII	Finance Commission				
60	Office of the Commissioner of Insurance	6,720,000	3,897,000	1,316,000	11,933,000
61	Office of the Financial Institutions Commissioner	9,179,000	3,562,000	2,328,000	15,069,000
	Subtotal Finance Commission	\$15,899,000	\$7,459,000	\$3,644,000	\$27,002,000
XXIV	Land				
62	Land Authority of Puerto Rico	5,918,000	2,608,000	3,669,000	12,195,000
63	Land Administration of Puerto Rico	4,371,000	3,164,000	2,452,000	9,987,000
64	Innovation Fund for Agricultural Development of Puerto Rico	1,410,000	12,416,000	86,000	13,912,000
	Subtotal Land	\$11,699,000	\$18,188,000	\$6,207,000	\$36,094,000
XXV	Instrumentality				
65	Municipal Finance Corporation	645,000	404,020,000	-	404,665,000
	Subtotal Instrumentality	\$645,000	\$404,020,000	\$0	\$404,665,000
TOTAL SPECIAL REVENUE FUNDS		<u>\$757,155,000</u>	<u>\$4,135,544,000</u>	<u>\$536,111,000</u>	<u>\$5,428,810,000</u>

FEDERAL FUNDS		Payroll	OpEx	PayGo	Total
I	Department of Public Safety				
1	Department of Public Safety	3,182,000	7,826,000	-	11,008,000
	Subtotal Department of Public Safety	\$3,182,000	\$7,826,000	\$0	\$11,008,000
II	Health				
2	Puerto Rico Health Insurance Administration	3,801,000	4,013,540,000	-	4,017,341,000
3	Department of Health	47,930,000	594,160,000	-	642,090,000
4	Mental Health and Drug Addiction Services Administration	7,070,000	54,835,000	-	61,905,000
5	University of Puerto Rico Comprehensive Cancer Center	4,342,000	5,378,000	-	9,720,000
	Subtotal Health	\$63,143,000	\$4,667,913,000	\$0	\$4,731,056,000
III	Education				
6	Department of Education	501,696,000	1,648,975,000	-	2,150,671,000
	Subtotal Education	\$501,696,000	\$1,648,975,000	\$0	\$2,150,671,000
IV	Courts & Legislature				
7	The General Court of Justice	95,000	499,000	-	594,000
	Subtotal Courts & Legislature	\$95,000	\$499,000	\$0	\$594,000
V	Families & Children				
8	Administration for Socioeconomic Development of the Family	32,154,000	3,071,077,000	-	3,103,231,000
9	Administration for Integral Development of Childhood	10,957,000	126,953,000	-	137,910,000
10	Family and Children Administration	24,284,000	45,381,000	-	69,665,000
11	Child Support Administration (ASUME)	12,623,000	11,260,000	-	23,883,000
12	Secretariat of the Department of the Family	6,122,000	13,625,000	-	19,747,000
	Subtotal Families & Children	\$86,140,000	\$3,268,296,000	\$0	\$3,354,436,000
VI	Executive Office				
13	Puerto Rico Public Private Partnership Authority	30,200,000	129,055,000	-	159,255,000
14	Office of Socioeconomic and Community Development	737,000	32,285,000	-	33,022,000
15	State Historic Preservation Office of Puerto Rico	482,000	388,000	-	870,000
	Subtotal Executive Office	\$31,419,000	\$161,728,000	\$0	\$193,147,000
VII	Public Works				
16	Puerto Rico Integrated Transit Authority	3,643,000	60,910,000	-	64,553,000
17	Puerto Rico Traffic Safety Commission	902,000	9,455,000	-	10,357,000
	Subtotal Public Works	\$4,545,000	\$70,365,000	\$0	\$74,910,000
VIII	Economic Development				
18	Department of Economic Development & Commerce	25,640,000	173,671,000	-	199,311,000
	Subtotal	\$25,640,000	\$173,671,000	\$0	\$199,311,000
IX	Labor				
19	Vocational Rehabilitation Administration	29,546,000	21,550,000	-	51,096,000
20	Puerto Rico Department of Labor and Human Resources	24,701,000	9,319,000	-	34,020,000
	Subtotal Labor	\$54,247,000	\$30,869,000	\$0	\$85,116,000
X	Corrections				
21	Department of Correction and Rehabilitation	-	510,000	-	510,000
	Subtotal Corrections	\$0	\$510,000	\$0	\$510,000
XI	Justice				
22	Puerto Rico Department of Justice	6,374,000	13,409,000	-	19,783,000
	Subtotal Justice	\$6,374,000	\$13,409,000	\$0	\$19,783,000
XII	Agriculture				
23	Puerto Rico Department of Agriculture	833,000	114,000	-	947,000
	Subtotal Agriculture	\$833,000	\$114,000	\$0	\$947,000
XIII	Environmental				
24	Department of Natural and Environmental Resources	12,585,000	118,585,000	-	131,170,000
	Subtotal Environmental	\$12,585,000	\$118,585,000	\$0	\$131,170,000
XIV	Housing				
25	Department of Housing	43,419,000	2,178,061,000	-	2,221,480,000

FEDERAL FUNDS		Payroll	OpEx	PayGo	Total
	26 Public Housing Administration	52,481,000	683,295,000	-	735,776,000
	27 Puerto Rico Housing Finance Corporation	1,751,000	165,899,000	-	167,650,000
	Subtotal Housing	\$97,651,000	\$3,027,255,000	\$0	\$3,124,906,000
XV	Culture				
	28 Institute of Puerto Rican Culture	251,000	675,000	-	926,000
	Subtotal Culture	\$251,000	\$675,000	\$0	\$926,000
XVI	Independent Agencies				
	29 Integral Development of the "Península de Cantera"	917,000	8,386,000	-	9,303,000
	30 Corporation for the "Caño Martin Peña" Enlace Project	176,000	3,034,000	-	3,210,000
	31 Office of Public Safety Affairs	762,000	16,043,000	-	16,805,000
	32 Puerto Rico National Guard	11,316,000	35,753,000	-	47,069,000
	Subtotal Independent Agencies	\$13,171,000	\$63,216,000	\$0	\$76,387,000
XVII	Utilities Commission				
	33 Public Service Regulatory Board	1,468,000	621,000	-	2,089,000
	Subtotal Utilities Commission	\$1,468,000	\$621,000	\$0	\$2,089,000
XVIII	Ombudsman				
	34 Office of the Women's Advocate	-	855,000	-	855,000
	35 Elderly and Retired People Advocate Office	4,263,000	23,822,000	-	28,085,000
	36 Office of Protection and Defense for People with Disabilities	1,616,000	801,000	-	2,417,000
	Subtotal Ombudsman	\$5,879,000	\$25,478,000	\$0	\$31,357,000
XIX	Treasury/Office of the Chief Financial Officer				
	37 Puerto Rico Department of the Treasury	-	500,000	-	500,000
	Subtotal Treasury/Office of the Chief Financial Officer	\$0	\$500,000	\$0	\$500,000
TOTAL FEDERAL FUNDS		\$908,319,000	\$13,280,505,000	-	\$14,188,824,000

Section 1.- The following Special Revenue Fund (“SRF”) amounts are authorized for the expenditures of the Government of Puerto Rico set forth herein for the fiscal year ending June 30, 2026. To the extent any inconsistency exists between this Joint Resolution and any other Puerto Rico law including any standing appropriations, the Joint Resolution shall govern pursuant to PROMESA.

SPECIAL REVENUE FUNDS

1 I Department of Public Safety

2 1. Department of Public Safety

3	A.	Payroll and related costs		36,469,000
4	i	Salaries	25,285,000	
5	ii	Salaries for trust employees	1,287,000	
6	iii	Overtime	5,121,000	
7	iv	Christmas bonus	155,000	
8	v	Healthcare	918,000	
9	vi	Other benefits	3,703,000	
10	vii	Early retirement benefits & voluntary transition programs	-	
11	viii	Other payroll	-	
12	B.	Payments to PayGo		280,000
13	C.	Facilities and utility payments		3,550,000
14	i	Payments to PREPA	1,522,000	
15	ii	Payments to PRASA	117,000	
16	iii	Payments to GSA (for fuel and lubricants)	1,128,000	
17	iv	Other facilities costs	783,000	
18	D.	Purchased services		7,424,000
19	i	Payments for PRIMAS	259,000	
20	ii	Leases (excluding PBA)	1,395,000	
21	iii	Maintenance & repairs	720,000	
22	iv	Other purchased services	5,050,000	
23	E.	Transportation		215,000
24	F.	Professional services		2,635,000
25	i	Information technology (IT) professional services	136,000	
26	ii	Legal professional services	120,000	
27	iii	Finance and accounting professional services	40,000	
28	iv	Other professional services	2,339,000	
29	G.	Other operating expenses		4,165,000
30	H.	Payments of current and prior period obligations		355,000
31	I.	Materials and supplies		3,712,000
32	J.	Equipment purchases		2,163,000
33	K.	Donations, subsidies and other distributions (including court sentences)		4,915,000
34	L.	Appropriations to non-governmental entities		62,000
35	i	Act 80 Pension Reserve Trust Contribution	62,000	
36	Total Department of Public Safety			65,945,000

37

38 1.1 Puerto Rico Police Bureau

SPECIAL REVENUE FUNDS

1	A.	Payroll and related costs		8,332,000
2	i	Salaries	4,116,000	
3	ii	Salaries for trust employees	-	
4	iii	Overtime	4,216,000	
5	iv	Christmas bonus	-	
6	v	Healthcare	-	
7	vi	Other benefits	-	
8	vii	Early retirement benefits & voluntary transition programs	-	
9	viii	Other payroll	-	
10	B.	Facilities and utility payments		1,245,000
11	i	Payments to PREPA	1,156,000	
12	ii	Payments to PRASA	89,000	
13	C.	Purchased services		3,018,000
14	D.	Transportation		203,000
15	E.	Professional services		736,000
16	F.	Other operating expenses		1,126,000
17	G.	Payments of current and prior period obligations		355,000
18	H.	Materials and supplies		2,008,000
19	I.	Equipment purchases		1,876,000
20		Total Puerto Rico Police Bureau		18,899,000
21				
22	1.2	Puerto Rico Fire Department Bureau		
23	A.	Payroll and related costs		15,103,000
24	i	Salaries	13,486,000	
25	ii	Salaries for trust employees	6,000	
26	iii	Overtime	-	
27	iv	Christmas bonus	-	
28	v	Healthcare	-	
29	vi	Other benefits	1,611,000	
30	vii	Early retirement benefits & voluntary transition programs	-	
31	viii	Other payroll	-	
32	B.	Facilities and utility payments		332,000
33	i	Payments to PREPA	122,000	
34	ii	Payments to PRASA	24,000	
35	iii	Other facilities costs	186,000	
36	C.	Purchased services		25,000
37	i	Payments for PRIMAS	25,000	
38		Total Puerto Rico Fire Department Bureau		15,460,000

SPECIAL REVENUE FUNDS

1			
2	1.3 Medical Emergency Corps Bureau		
3	A. Payroll and related costs		2,008,000
4	i Salaries	118,000	
5	ii Salaries for trust employees	143,000	
6	iii Overtime	905,000	
7	iv Christmas bonus	2,000	
8	v Healthcare	5,000	
9	vi Other benefits	835,000	
10	vii Early retirement benefits & voluntary transition programs	-	
11	viii Other payroll	-	
12	B. Facilities and utility payments		1,342,000
13	i Payments to PREPA	21,000	
14	ii Payments to PRASA	1,000	
15	iii Payments to GSA (for fuel and lubricants)	1,100,000	
16	iv Other facilities costs	220,000	
17	C. Purchased services		1,888,000
18	i Leases (excluding PBA)	698,000	
19	ii Maintenance & repairs	55,000	
20	iii Other purchased services	1,135,000	
21	D. Professional services		1,350,000
22	i Information technology (IT) professional services	40,000	
23	ii Other professional services	1,310,000	
24	E. Other operating expenses		140,000
25	F. Materials and supplies		1,400,000
26	G. Equipment purchases		287,000
27	Total Medical Emergency Corps Bureau		8,415,000
28			
29	1.4 Emergency and Disaster Management Bureau		
30	A. Facilities and utility payments		3,000
31	i Payments to PRASA	3,000	
32	B. Other operating expenses		100,000
33	C. Materials and supplies		244,000
34	Total Emergency and Disaster Management Bureau		347,000
35			
36	1.5 Government Board of the 911 Service		
37	A. Payroll and related costs		10,833,000
38	i Salaries	7,565,000	

SPECIAL REVENUE FUNDS

1	ii	Salaries for trust employees	966,000	
2	iii	Overtime	-	
3	iv	Christmas bonus	153,000	
4	v	Healthcare	911,000	
5	vi	Other benefits	1,238,000	
6	vii	Early retirement benefits & voluntary transition programs	-	
7	viii	Other payroll	-	
8	B.	Payments to PayGo		280,000
9	C.	Facilities and utility payments		628,000
10	i	Payments to PREPA	223,000	
11	ii	Payments to GSA (for fuel and lubricants)	28,000	
12	iii	Other facilities costs	377,000	
13	D.	Purchased services		2,459,000
14	i	Payments for PRIMAS	234,000	
15	ii	Leases (excluding PBA)	697,000	
16	iii	Maintenance & repairs	665,000	
17	iv	Other purchased services	863,000	
18	E.	Transportation		12,000
19	F.	Professional services		549,000
20	i	Information technology (IT) professional services	96,000	
21	ii	Legal professional services	120,000	
22	iii	Finance and accounting professional services	40,000	
23	iv	Other professional services	293,000	
24	G.	Other operating expenses		2,799,000
25	H.	Materials and supplies		60,000
26	I.	Appropriations to non-governmental entities		62,000
27	i	Act 80 Pension Reserve Trust Contribution	62,000	
28	J.	Donations, subsidies and other distributions (including court sentences)		4,915,000
29		Total Government Board of the 911 Service		22,597,000
30				
31		1.6 Shared Services for the Department of Public Safety		
32	A.	Payroll and related costs		193,000
33	i	Salaries	-	
34	ii	Salaries for trust employees	172,000	
35	iii	Overtime	-	
36	iv	Christmas bonus	-	
37	v	Healthcare	2,000	
38	vi	Other benefits	19,000	

SPECIAL REVENUE FUNDS

1	vii	Early retirement benefits & voluntary transition programs	-	
2	viii	Other payroll	-	
3	B.	Purchased services		34,000
4		Total Shared Services for the Department of Public Safety		227,000
5		Subtotal Department of Public Safety		65,945,000
6				
7	II	Health		
8	2.	Puerto Rico Health Insurance Administration		
9	A.	Social well-being for Puerto Rico		291,559,000
10	i	To pay for health insurance as provided in Law 72-1993,		
11		as amended	291,559,000	
12		Total Puerto Rico Health Insurance Administration		291,559,000
13				
14	3.	Department of Health		
15	A.	Payroll and related costs		14,180,000
16	i	Salaries	9,243,000	
17	ii	Salaries for trust employees	548,000	
18	iii	Overtime	69,000	
19	iv	Christmas bonus	83,000	
20	v	Healthcare	920,000	
21	vi	Other benefits	2,515,000	
22	vii	Early retirement benefits & voluntary transition programs	-	
23	viii	Other payroll	802,000	
24	B.	Payments to PayGo		1,463,000
25	C.	Facilities and utility payments		21,501,000
26	i	Payments to PREPA	416,000	
27	ii	Payments to PRASA	7,000	
28	iii	Payments to PBA	36,000	
29	iv	Payments to GSA (for fuel and lubricants)	20,000	
30	v	Other facilities costs	487,000	
31	vi	For payments to Medical Services Administration		
32		(ASEM) for invoiced services provided	20,535,000	
33	D.	Purchased services		52,273,000
34	i	Payments for PRIMAS	270,000	
35	ii	Leases (excluding PBA)	5,348,000	
36	iii	Maintenance & repairs	3,834,000	
37	iv	Other purchased services	42,821,000	
38	E.	Transportation		1,557,000

SPECIAL REVENUE FUNDS

1	F.	Professional services		42,736,000
2	i	Information technology (IT) professional services	1,779,000	
3	ii	Legal professional services	505,000	
4	iii	Labor and human resources professional services	5,000	
5	iv	Finance and accounting professional services	195,000	
6	v	Engineering and architecture professional services	107,000	
7	vi	Medical professional services	5,775,000	
8	vii	Other professional services	32,400,000	
9	viii	For air ambulance services	1,970,000	
10	G.	Other operating expenses		5,753,000
11	H.	Payments of current and prior period obligations		2,892,000
12	I.	Materials and supplies		18,828,000
13	i	Other materials and supplies	17,828,000	
14	ii	Drugs and medicines	1,000,000	
15	J.	Equipment purchases		5,114,000
16	K.	Media and advertisements		1,575,000
17	L.	Federal Fund matching		2,000
18	M.	Social well-being for Puerto Rico		1,500,000
19	N.	Appropriations to non-governmental entities		4,900,000
20	i	Other appropriations to non-governmental entities	1,900,000	
21	ii	For the Catastrophic Disease Fund, as provided in Law 150-1996,		
22		as amended	3,000,000	
23	O.	Undistributed appropriations		7,208,000
24	i	For the car registration payments collected by the Puerto Rico		
25		Department of Transportation and Public Works, destined for the Trauma Center,		
26		according to the Law 24-2017	7,208,000	
27		Total Department of Health		181,482,000
28				
29	3.1	Pediatric University Hospital within Department of Health		
30	A.	Payroll and related costs		1,229,000
31	i	Salaries	838,000	
32	ii	Salaries for trust employees	-	
33	iii	Overtime	-	
34	iv	Christmas bonus	22,000	
35	v	Healthcare	63,000	
36	vi	Other benefits	306,000	
37	vii	Early retirement benefits & voluntary transition programs	-	
38	viii	Other payroll	-	

SPECIAL REVENUE FUNDS

1	B.	Facilities and utility payments		223,000
2	C.	Purchased services		24,566,000
3	i	Leases (excluding PBA)	334,000	
4	ii	Maintenance & repairs	2,174,000	
5	iii	Other purchased services	22,058,000	
6	D.	Transportation		27,000
7	E.	Professional services		5,276,000
8	i	Information technology (IT) professional services	144,000	
9	ii	Finance and accounting professional services	95,000	
10	iii	Engineering and architecture professional services	7,000	
11	iv	Medical professional services	3,263,000	
12	v	Other professional services	1,178,000	
13	vi	For air ambulance services	589,000	
14	F.	Other operating expenses		2,535,000
15	G.	Payments of current and prior period obligations		581,000
16	H.	Materials and supplies		4,960,000
17	i	Other materials and supplies	3,960,000	
18	ii	Drugs and medicines	1,000,000	
19	I.	Equipment purchases		439,000
20	Total Pediatric University Hospital within Department of			39,836,000
21	Health			
22				
23	3.2 Adults University Hospital within Department of Health			
24	A.	Payroll and related costs		4,096,000
25	i	Salaries	2,774,000	
26	ii	Salaries for trust employees	-	
27	iii	Overtime	69,000	
28	iv	Christmas bonus	-	
29	v	Healthcare	212,000	
30	vi	Other benefits	505,000	
31	vii	Early retirement benefits & voluntary transition programs	-	
32	viii	Other payroll	536,000	
33	B.	Facilities and utility payments		20,958,000
34	i	Payments to PREPA	416,000	
35	ii	Payments to PRASA	7,000	
36	iii	For payments to Medical Services Administration		
37		(ASEM) for invoiced services provided	20,535,000	
38	C.	Purchased services		10,866,000

SPECIAL REVENUE FUNDS

1	i	Leases (excluding PBA)	396,000	
2	ii	Maintenance & repairs	165,000	
3	iii	Other purchased services	10,305,000	
4	D.	Transportation		17,000
5	E.	Professional services		13,489,000
6	i	Information technology (IT) professional services	126,000	
7	ii	Medical professional services	2,484,000	
8	iii	Other professional services	9,598,000	
9	iv	For air ambulance services	1,281,000	
10	F.	Other operating expenses		1,452,000
11	G.	Payments of current and prior period obligations		449,000
12	H.	Materials and supplies		6,954,000
13	Total Adults University Hospital within Department of			58,281,000
14	Health			
15				
16	3.3 Bayamón University Hospital within Department of Health			
17	A.	Payroll and related costs		1,511,000
18	i	Salaries	1,027,000	
19	ii	Salaries for trust employees	-	
20	iii	Overtime	-	
21	iv	Christmas bonus	58,000	
22	v	Healthcare	18,000	
23	vi	Other benefits	408,000	
24	vii	Early retirement benefits & voluntary transition programs	-	
25	viii	Other payroll	-	
26	B.	Facilities and utility payments		50,000
27	C.	Purchased services		4,764,000
28	i	Leases (excluding PBA)	819,000	
29	ii	Maintenance & repairs	1,038,000	
30	iii	Other purchased services	2,907,000	
31	D.	Transportation		14,000
32	E.	Professional services		9,187,000
33	i	Information technology (IT) professional services	314,000	
34	ii	Legal professional services	5,000	
35	iii	Labor and human resources professional services	5,000	
36	iv	Medical professional services	10,000	
37	v	Other professional services	8,753,000	
38	vi	For air ambulance services	100,000	

SPECIAL REVENUE FUNDS

1	F.	Other operating expenses		787,000
2	G.	Payments of current and prior period obligations		375,000
3	H.	Materials and supplies		2,042,000
4	I.	Equipment purchases		199,000
5	Total Bayamón University Hospital within Department of			18,929,000
6	Health			
7				
8	3.4 Other Programs within Department of Health			
9	A.	Payroll and related costs		7,344,000
10	i	Salaries	4,604,000	
11	ii	Salaries for trust employees	548,000	
12	iii	Overtime	-	
13	iv	Christmas bonus	3,000	
14	v	Healthcare	627,000	
15	vi	Other benefits	1,296,000	
16	vii	Early retirement benefits & voluntary transition programs	-	
17	viii	Other payroll	266,000	
18	B.	Payments to PayGo		1,463,000
19	C.	Facilities and utility payments		270,000
20	i	Payments to PBA	36,000	
21	ii	Payments to GSA (for fuel and lubricants)	20,000	
22	iii	Other facilities costs	214,000	
23	D.	Purchased services		12,077,000
24	i	Payments for PRIMAS	270,000	
25	ii	Leases (excluding PBA)	3,799,000	
26	iii	Maintenance & repairs	457,000	
27	iv	Other purchased services	7,551,000	
28	E.	Transportation		1,499,000
29	F.	Professional services		14,784,000
30	i	Information technology (IT) professional services	1,195,000	
31	ii	Legal professional services	500,000	
32	iii	Finance and accounting professional services	100,000	
33	iv	Engineering and architecture professional services	100,000	
34	v	Medical professional services	18,000	
35	vi	Other professional services	12,871,000	
36	G.	Other operating expenses		979,000
37	H.	Payments of current and prior period obligations		1,487,000
38	I.	Materials and supplies		4,872,000

SPECIAL REVENUE FUNDS

1	J.	Equipment purchases		4,476,000
2	K.	Media and advertisements		1,575,000
3	L.	Federal Fund matching		2,000
4	M.	Social well-being for Puerto Rico		1,500,000
5	N.	Appropriations to non-governmental entities		4,900,000
6	i	Other appropriations to non-governmental entities	1,900,000	
7	ii	For the Catastrophic Disease Fund, as provided in Law 150-1996,		
8		as amended	3,000,000	
9	O.	Undistributed appropriations		7,208,000
10	i	For the car registration payments collected by the Puerto Rico		
11		Department of Transportation and Public Works, destined for the Trauma Center,		
12		according to the Law 24-2017	7,208,000	
13	Total Other Programs within Department of Health			64,436,000
14				
15	4. Medical Services Administration of Puerto Rico			
16	A.	Payroll and related costs		87,164,000
17	i	Salaries	54,522,000	
18	ii	Salaries for trust employees	1,856,000	
19	iii	Overtime	6,612,000	
20	iv	Christmas bonus	-	
21	v	Healthcare	9,982,000	
22	vi	Other benefits	7,820,000	
23	vii	Early retirement benefits & voluntary transition programs	1,541,000	
24	viii	Other payroll	4,831,000	
25	B.	Payments to PayGo		1,992,000
26	C.	Facilities and utility payments		596,000
27	i	Payments to PREPA	193,000	
28	ii	Other facilities costs	403,000	
29	D.	Purchased services		20,343,000
30	i	Payments for PRIMAS	1,360,000	
31	ii	Leases (excluding PBA)	4,099,000	
32	iii	Maintenance & repairs	5,630,000	
33	iv	Other purchased services	9,254,000	
34	E.	Transportation		194,000
35	F.	Professional services		10,386,000
36	i	Information technology (IT) professional services	146,000	
37	ii	Legal professional services	216,000	
38	iii	Medical professional services	9,110,000	

SPECIAL REVENUE FUNDS

1	iv	Other professional services	914,000	
2	G.	Other operating expenses		5,430,000
3	H.	Materials and supplies		17,753,000
4	I.	Equipment purchases		1,817,000
5	J.	Media and advertisements		67,000
6	Total Medical Services Administration of Puerto Rico			145,742,000
7				
8	5. Cardiovascular Center Corporation of Puerto Rico and the Caribbean			
9	A.	Payroll and related costs		32,691,000
10	i	Salaries	22,587,000	
11	ii	Salaries for trust employees	1,310,000	
12	iii	Overtime	900,000	
13	iv	Christmas bonus	-	
14	v	Healthcare	3,106,000	
15	vi	Other benefits	3,714,000	
16	vii	Early retirement benefits & voluntary transition programs	-	
17	viii	Other payroll	1,074,000	
18	B.	Payments to PayGo		1,840,000
19	C.	Facilities and utility payments		5,497,000
20	i	Payments to PREPA	3,587,000	
21	ii	Payments to PRASA	859,000	
22	iii	Payments to GSA (for fuel and lubricants)	1,000,000	
23	iv	Other facilities costs	51,000	
24	D.	Purchased services		9,627,000
25	i	Leases (excluding PBA)	1,850,000	
26	ii	Maintenance & repairs	2,151,000	
27	iii	Other purchased services	5,626,000	
28	E.	Transportation		1,000
29	F.	Professional services		12,680,000
30	i	Information technology (IT) professional services	991,000	
31	ii	Legal professional services	216,000	
32	iii	Finance and accounting professional services	1,333,000	
33	iv	Engineering and architecture professional services	300,000	
34	v	Medical professional services	9,474,000	
35	vi	Other professional services	366,000	
36	G.	Other operating expenses		1,788,000
37	H.	Materials and supplies		28,429,000
38	i	Other materials and supplies	629,000	

SPECIAL REVENUE FUNDS

1	ii	Surgical materials and supplies	23,500,000	
2	iii	Drugs and medicines	4,300,000	
3	I.	Equipment purchases		700,000
4	J.	Media and advertisements		100,000
5	K.	Donations, subsidies and other distributions (including court sentences)		121,000
6		Total Cardiovascular Center Corporation of Puerto Rico and the Caribbean		93,474,000
7				
8		6. University of Puerto Rico Comprehensive Cancer Center		
9	A.	Payroll and related costs		14,197,000
10	i	Salaries	11,975,000	
11	ii	Salaries for trust employees	-	
12	iii	Overtime	-	
13	iv	Christmas bonus	120,000	
14	v	Healthcare	1,183,000	
15	vi	Other benefits	724,000	
16	vii	Early retirement benefits & voluntary transition programs	-	
17	viii	Other payroll	195,000	
18	B.	Facilities and utility payments		3,079,000
19	i	Payments to PREPA	1,464,000	
20	ii	Payments to PRASA	112,000	
21	iii	Other facilities costs	1,503,000	
22	C.	Purchased services		8,384,000
23	i	Leases (excluding PBA)	259,000	
24	ii	Maintenance & repairs	722,000	
25	iii	Other purchased services	7,403,000	
26	D.	Professional services		21,234,000
27	i	Medical professional services	17,219,000	
28	ii	Other professional services	4,015,000	
29	E.	Other operating expenses		2,000,000
30	F.	Materials and supplies		9,771,000
31	G.	Equipment purchases		251,000
32	H.	Media and advertisements		22,000
33		Total University of Puerto Rico Comprehensive Cancer Center		58,938,000
34				
35		7. Mental Health and Drug Addiction Services Administration		
36	A.	Payroll and related costs		3,000
37	i	Salaries	3,000	
38	ii	Salaries for trust employees	-	

SPECIAL REVENUE FUNDS

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	-	
4	vi	Other benefits	-	
5	vii	Early retirement benefits & voluntary transition programs	-	
6	viii	Other payroll	-	
7	B.	Purchased services		350,000
8	C.	Professional services		5,406,000
9	D.	Other operating expenses		530,000
10	E.	Materials and supplies		310,000
11	F.	Equipment purchases		30,000
12	G.	Media and advertisements		30,000
13		Total Mental Health and Drug Addiction Services Administration		6,659,000
14				
15	7.1	Río Piedras Psychiatric Hospital within Mental Health and Drug		
16		Addiction Services Administration		
17	A.	Payroll and related costs		3,000
18	i	Salaries	3,000	
19	ii	Salaries for trust employees	-	
20	iii	Overtime	-	
21	iv	Christmas bonus	-	
22	v	Healthcare	-	
23	vi	Other benefits	-	
24	vii	Early retirement benefits & voluntary transition programs	-	
25	viii	Other payroll	-	
26	B.	Professional services		4,341,000
27		Total Río Piedras Psychiatric Hospital within Mental Health and Drug		4,344,000
28		Addiction Services Administration		
29				
30	7.2	Other Programs within Mental Health and Drug Addiction Services		
31		Administration		
32	A.	Purchased services		350,000
33	B.	Professional services		1,065,000
34	C.	Other operating expenses		530,000
35	D.	Materials and supplies		310,000
36	E.	Equipment purchases		30,000
37	F.	Media and advertisements		30,000
38		Total Other Programs within Mental Health and Drug Addiction		2,315,000

SPECIAL REVENUE FUNDS

1	Services Administration		
2			
3	8. Center for Research Education and Medical Services for		
4	Diabetes		
5	A. Professional services		289,000
6	i Medical professional services	289,000	
7	Total Center for Research Education and Medical Services for		289,000
8	Diabetes		
9	Subtotal Health		778,143,000
10			
11	III Education		
12	9. Department of Education		
13	A. Payroll and related costs		1,138,000
14	i Salaries	1,049,000	
15	ii Salaries for trust employees	-	
16	iii Overtime	-	
17	iv Christmas bonus	-	
18	v Healthcare	12,000	
19	vi Other benefits	77,000	
20	vii Early retirement benefits & voluntary transition programs	-	
21	viii Other payroll	-	
22	B. Facilities and utility payments		1,000
23	C. Purchased services		4,929,000
24	i Maintenance & repairs	40,000	
25	ii Other purchased services	4,889,000	
26	D. Transportation		139,000
27	E. Professional services		934,000
28	i Information technology (IT) professional services	643,000	
29	ii Other professional services	291,000	
30	F. Other operating expenses		1,721,000
31	G. Materials and supplies		631,000
32	H. Equipment purchases		346,000
33	I. Media and advertisements		50,000
34	J. Social well-being for Puerto Rico		150,000
35	i Scholarships for community schools	150,000	
36	Total Department of Education		10,039,000
37	Subtotal Education		10,039,000
38			

SPECIAL REVENUE FUNDS

1	IV	Courts & Legislature		
2		10. The General Court of Justice		
3	A.	Payroll and related costs		4,273,000
4	i	Salaries	4,240,000	
5	ii	Salaries for trust employees	-	
6	iii	Overtime	-	
7	iv	Christmas bonus	-	
8	v	Healthcare	30,000	
9	vi	Other benefits	3,000	
10	vii	Early retirement benefits & voluntary transition programs	-	
11	viii	Other payroll	-	
12	B.	Facilities and utility payments		1,535,000
13	i	Payments to PREPA	1,227,000	
14	ii	Payments to PRASA	276,000	
15	iii	Other facilities costs	32,000	
16	C.	Purchased Services		5,783,000
17	i	Payments for PRIMAS	983,000	
18	ii	Leases (excluding PBA)	4,800,000	
19	D.	Undistributed appropriations		6,984,000
20		Total The General Court of Justice		18,575,000
21		Subtotal Courts & Legislature		18,575,000
22				
23	V	Custody Accounts		
24		11. Appropriations under the custody of the Treasury		
25	A.	Payments to PayGo		317,881,000
26	B.	Purchased Services		1,017,000
27	i	Geological Survey for water monitoring service	1,017,000	
28	C.	Other operating expenses		45,760,000
29	i	For expenses incurred by centralized banking services and internal		
30		revenue stamps and vouchers digital platform	45,760,000	
31	D.	Social well-being for Puerto Rico		22,549,000
32	i	Green Energy incentives in the Economic Incentive Fund,		
33		pursuant to law 60-2019	2,476,000	
34	ii	Development funds in the Economic Incentive Fund,		
35		pursuant to law 60-2019	7,224,000	
36	iii	Export Development in the Economic Incentive Fund,		
37		pursuant to law 60-2019	12,849,000	
38	E.	Appropriations to non-governmental entities		253,424,000

SPECIAL REVENUE FUNDS

1	i	Transfers to Access to Justice and Public Defenders pursuant to		
2		Act 51-2017	335,000	
3	ii	Contributions to the Corporation for the Conservation of the		
4		San Juan Bay Estuary per Law 48-2009	2,000	
5	iii	FEDE portion of corporate income taxes and non-resident		
6		withholdings in the Economic Incentive Fund,		
7		pursuant to law 60-2019	89,995,000	
8	iv	Contributions to rum producers related to the "rum cover-over"		
9		collected by the US Treasury	163,092,000	
10	F.	Undistributed appropriations		24,731,000
11	i	Transfers to the motor vehicle insurance providers related to the		
12		compulsory insurance coverage premiums paid by citizens pursuant to		
13		Law 253-1995	24,731,000	
14		Total Appropriations under the custody of the Treasury		665,362,000
15		Subtotal Custody Accounts		665,362,000
16				
17	VI	Treasury/Office of the Chief Financial Officer		
18		12. Puerto Rico Department of the Treasury		
19	A.	Payroll and related costs		9,683,000
20	i	Salaries	7,142,000	
21	ii	Salaries for trust employees	1,072,000	
22	iii	Overtime	20,000	
23	iv	Christmas bonus	121,000	
24	v	Healthcare	349,000	
25	vi	Other benefits	896,000	
26	vii	Early retirement benefits & voluntary transition programs	52,000	
27	viii	Other payroll	31,000	
28	B.	Facilities and utility payments		2,742,000
29	i	Payments to PREPA	840,000	
30	ii	Payments to PRASA	123,000	
31	iii	Payments to PBA	1,541,000	
32	iv	Payments to GSA (for fuel and lubricants)	40,000	
33	v	Other facilities costs	198,000	
34	C.	Purchased services		7,996,000
35	i	Leases (excluding PBA)	143,000	
36	ii	Maintenance & repairs	3,216,000	
37	iii	Other purchased services	4,637,000	
38	D.	Transportation		409,000

SPECIAL REVENUE FUNDS

1	E.	Professional services		27,975,000
2	i	Information technology (IT) professional services	1,105,000	
3	ii	Finance and accounting professional services	352,000	
4	iii	Engineering and architecture professional services	100,000	
5	iv	Other professional services	6,409,000	
6	v	For the Electronic Lottery Operator	20,009,000	
7	F.	Other operating expenses		2,958,000
8	G.	Materials and supplies		3,160,000
9	H.	Equipment purchases		3,562,000
10	I.	Media and advertisements		17,096,000
11	J.	Undistributed appropriations		743,254,000
12	i	Undistributed appropriations	250,000	
13	ii	For payout of Traditional Lottery Prizes	198,420,000	
14	iii	To be distributed to the Compulsive Players Fund	500,000	
15	iv	To be distributed to the Olympic Fund in accordance to		
16		Act 5-2022	13,000,000	
17	v	For net transfer to the General Fund	135,121,000	
18	vi	Lottery Distributions to the Municipal Equalization Fund pursuant to		
19		Law 10-1989	65,618,000	
20	vii	For payout of Electronic Lottery Prizes	281,354,000	
21	viii	Payment of commissions and incentives to sellers	27,514,000	
22	ix	To be distributed to the Housing Fund in accordance with		
23		Act 23-1997	10,000,000	
24	x	To be distributed to Special Fund for the Development of Minor Categories		
25		in accordance with Act 258-2006	3,000,000	
26	xi	To be distributed to the Housing Instantaneous Fund in accordance		
27		to Act 286-2011	2,456,000	
28	xii	To be distributed to the Catastrophic Fund in accordance to		
29		Act 176-2010	2,438,000	
30	xiii	To be distributed to the UPR Special Scholarship Fund in accordance		
31		with Act 44-2018	3,583,000	
32	Total Puerto Rico Department of the Treasury			818,835,000
33				
34	12.1 Traditional Lottery within Department of the Treasury			
35	A.	Payroll and related costs		6,614,000
36	i	Salaries	4,828,000	
37	ii	Salaries for trust employees	744,000	
38	iii	Overtime	20,000	

SPECIAL REVENUE FUNDS

1	iv	Christmas bonus	84,000	
2	v	Healthcare	249,000	
3	vi	Other benefits	630,000	
4	vii	Early retirement benefits & voluntary transition programs	28,000	
5	viii	Other payroll	31,000	
6	B.	Facilities and utility payments		2,617,000
7	i	Payments to PREPA	840,000	
8	ii	Payments to PRASA	123,000	
9	iii	Payments to PBA	1,541,000	
10	iv	Payments to GSA (for fuel and lubricants)	30,000	
11	v	Other facilities costs	83,000	
12	C.	Purchased services		6,770,000
13	i	Leases (excluding PBA)	115,000	
14	ii	Maintenance & repairs	3,147,000	
15	iii	Other purchased services	3,508,000	
16	D.	Transportation		274,000
17	E.	Professional services		761,000
18	i	Information technology (IT) professional services	350,000	
19	ii	Finance and accounting professional services	311,000	
20	iii	Engineering and architecture professional services	100,000	
21	F.	Other operating expenses		1,976,000
22	G.	Materials and supplies		3,001,000
23	H.	Equipment purchases		2,550,000
24	I.	Media and advertisements		5,660,000
25	J.	Undistributed appropriations		218,900,000
26	i	For payout of Traditional Lottery Prizes	198,420,000	
27	ii	To be distributed to the Compulsive Players Fund	250,000	
28	iii	To be distributed to the Olympic Fund in accordance to		
29		Act 5-2022	6,500,000	
30	iv	For net transfer to the General Fund	13,730,000	
31	Total Traditional Lottery within Department of the Treasury			249,123,000

12.2 Electronic Lottery within Department of the Treasury

34	A.	Payroll and related costs		3,069,000
35	i	Salaries	2,314,000	
36	ii	Salaries for trust employees	328,000	
37	iii	Overtime	-	
38	iv	Christmas bonus	37,000	

SPECIAL REVENUE FUNDS

1	v	Healthcare	100,000	
2	vi	Other benefits	266,000	
3	vii	Early retirement benefits & voluntary transition programs	24,000	
4	viii	Other payroll	-	
5	B.	Facilities and utility payments		125,000
6	i	Payments to GSA (for fuel and lubricants)	10,000	
7	ii	Other facilities costs	115,000	
8	C.	Purchased services		595,000
9	i	Leases (excluding PBA)	28,000	
10	ii	Maintenance & repairs	69,000	
11	iii	Other purchased services	498,000	
12	D.	Transportation		135,000
13	E.	Professional services		23,869,000
14	i	Information technology (IT) professional services	755,000	
15	ii	Finance and accounting professional services	41,000	
16	iii	Other professional services	3,064,000	
17	iv	For the Electronic Lottery Operator	20,009,000	
18	F.	Other operating expenses		982,000
19	G.	Materials and supplies		159,000
20	H.	Equipment purchases		1,012,000
21	I.	Media and advertisements		11,436,000
22	J.	Undistributed appropriations		524,354,000
23	i	Undistributed appropriations	250,000	
24	ii	Lottery Distributions to the Municipal Equalization Fund pursuant to		
25		Law 10-1989	65,618,000	
26	iii	For payout of Electronic Lottery Prizes	281,354,000	
27	iv	Payment of commissions and incentives to sellers	27,514,000	
28	v	To be distributed to the Housing Fund in accordance with		
29		Act 23-1997	10,000,000	
30	vi	To be distributed to Special Fund for the Development of Minor Categories		
31		in accordance with Act 258-2006	3,000,000	
32	vii	To be distributed to the Housing Instantaneous Fund in accordance		
33		to Act 286-2011	2,456,000	
34	viii	To be distributed to the Catastrophic Fund in accordance to		
35		Act 176-2010	2,438,000	
36	ix	To be distributed to the UPR Special Scholarship Fund in accordance		
37		with Act 44-2018	3,583,000	
38	x	To be distributed to the Compulsive Players Fund	250,000	

SPECIAL REVENUE FUNDS

1	xi	To be distributed to the Olympic Fund in accordance to	
2		Act 5-2022	6,500,000
3	xii	For net transfer to the General Fund	121,391,000
4		Total Electronic Lottery within Department of the Treasury	565,736,000
5			
6		12.3 Other programs within the Department of the Treasury	
7	A.	Purchased services	631,000
8	B.	Professional services	3,345,000
9		Total Other programs within the Department of the Treasury	3,976,000
10			
11		13. Office of Management and Budget	
12	A.	Payroll and related costs	516,000
13	i	Salaries	305,000
14	ii	Salaries for trust employees	151,000
15	iii	Overtime	-
16	iv	Christmas bonus	-
17	v	Healthcare	13,000
18	vi	Other benefits	47,000
19	vii	Early retirement benefits & voluntary transition programs	-
20	viii	Other payroll	-
21	B.	Facilities and utility payments	4,000
22	C.	Purchased services	7,000
23	D.	Transportation	5,000
24	E.	Professional services	723,000
25	i	Information technology (IT) professional services	493,000
26	ii	Legal professional services	60,000
27	iii	Finance and accounting professional services	80,000
28	iv	Other professional services	90,000
29		Total Office of Management and Budget	1,255,000
30			
31		14. Fiscal Agency & Financial Advisory Authority	
32	A.	Purchased Services	1,145,000
33	B.	Professional Services	6,680,000
34	C.	Other operating expenses	500,000
35	D.	Materials and supplies	55,000
36	E.	Equipment purchases	350,000
37		Total Fiscal Agency & Financial Advisory Authority	8,730,000
38			

SPECIAL REVENUE FUNDS

1	15. General Services Administration		
2	A. Payroll and related costs		1,375,000
3	i Salaries	1,076,000	
4	ii Salaries for trust employees	-	
5	iii Overtime	-	
6	iv Christmas bonus	-	
7	v Healthcare	56,000	
8	vi Other benefits	121,000	
9	vii Early retirement benefits & voluntary transition programs	122,000	
10	viii Other payroll	-	
11	B. Facilities and utility payments		401,000
12	i Payments to PBA	401,000	
13	C. Purchased services		1,254,000
14	i Payments for PRIMAS	341,000	
15	ii Other purchased services	913,000	
16	D. Professional services		2,000,000
17	i Other professional services	750,000	
18	ii Consulting professional services	1,000,000	
19	iii To cover services related to monitoring the procurement transactions of		
20	exempt entities in accordance with Act 73-2019	250,000	
21	E. Other operating expenses		300,000
22	F. Materials and supplies		50,000
23	G. Equipment purchases		175,000
24	H. Media and advertisements		100,000
25	Total General Services Administration		5,655,000
26			
27	16. Office of Administration and Transformation		
28	of Human Resources		
29	A. Payroll and related costs		861,000
30	i Salaries	366,000	
31	ii Salaries for trust employees	269,000	
32	iii Overtime	-	
33	iv Christmas bonus	3,000	
34	v Healthcare	9,000	
35	vi Other benefits	71,000	
36	vii Early retirement benefits & voluntary transition programs	-	
37	viii Other payroll	143,000	
38	B. Facilities and utility payments		21,000

SPECIAL REVENUE FUNDS

1	i	Payments to GSA (for fuel and lubricants)	3,000	
2	ii	Other facilities costs	18,000	
3	C.	Purchased services		350,000
4	i	Payments for PRIMAS	9,000	
5	ii	Leases (excluding PBA)	102,000	
6	iii	Maintenance & repairs	7,000	
7	iv	Other purchased services	232,000	
8	D.	Transportation		6,000
9	E.	Professional services		298,000
10	i	Legal professional services	225,000	
11	ii	Medical professional services	3,000	
12	iii	Other professional services	70,000	
13	F.	Other operating expenses		49,000
14	G.	Materials and supplies		82,000
15	H.	Equipment purchases		30,000
16	I.	Media and advertisements		19,000
17		Total Office of Administration and Transformation		1,716,000
18		of Human Resources		
19		Subtotal Treasury/Office of the Chief Financial Officer		836,191,000
20				
21	VII	Executive Office		
22		17. Public Building Authority		
23	A.	Payroll and related costs		69,216,000
24	i	Salaries	45,854,000	
25	ii	Salaries for trust employees	1,841,000	
26	iii	Overtime	-	
27	iv	Christmas bonus	886,000	
28	v	Healthcare	11,987,000	
29	vi	Other benefits	7,348,000	
30	vii	Early retirement benefits & voluntary transition programs	1,300,000	
31	viii	Other payroll	-	
32	B.	Payments to PayGo		23,894,000
33	C.	Facilities and utility payments		17,070,000
34	i	Payments to PREPA	14,131,000	
35	ii	Payments to PRASA	2,028,000	
36	iii	Payments to GSA (for fuel and lubricants)	730,000	
37	iv	Other facilities costs	181,000	
38	D.	Purchased services		30,662,000

SPECIAL REVENUE FUNDS

1	i	Payments for PRIMAS	16,140,000	
2	ii	Leases (excluding PBA)	124,000	
3	iii	Maintenance & repairs	11,327,000	
4	iv	Other purchased services	3,071,000	
5	E.	Transportation		235,000
6	F.	Professional services		6,427,000
7	i	Information technology (IT) professional services	2,000,000	
8	ii	Legal professional services	571,000	
9	iii	Labor and human resources professional services	325,000	
10	iv	Finance and accounting professional services	1,495,000	
11	v	Engineering and architecture professional services	1,000,000	
12	vi	Title III professional fees	350,000	
13	vii	Other professional services	686,000	
14	G.	Other operating expenses		885,000
15	H.	Materials and supplies		1,264,000
16	I.	Equipment purchases		542,000
17	J.	Appropriations to non-governmental entities		872,000
18	i	Act 80 Pension Reserve Trust Contribution	872,000	
19	Total Public Building Authority			151,067,000
20				
21	18. Puerto Rico Infrastructure Financing Authority			
22	A.	Facilities and utility payments		11,000
23	i	Payments to GSA (for fuel and lubricants)	8,000	
24	ii	Other facilities costs	3,000	
25	B.	Purchased services		262,000
26	i	Leases (excluding PBA)	204,000	
27	ii	Maintenance & repairs	12,000	
28	iii	Other purchased services	46,000	
29	C.	Professional services		856,000
30	i	Information technology (IT) professional services	125,000	
31	ii	Legal professional services	255,000	
32	iii	Finance and accounting professional services	390,000	
33	iv	Engineering and architecture professional services	10,000	
34	v	Other professional services	76,000	
35	D.	Other operating expenses		15,000
36	E.	Materials and supplies		22,000
37	F.	Equipment purchases		180,000
38	Total Puerto Rico Infrastructure Financing Authority			1,346,000

SPECIAL REVENUE FUNDS

1			
2	19. State Historic Preservation Office of Puerto Rico		
3	A. Facilities and utility payments		216,000
4	i Payments to PREPA	119,000	
5	ii Payments to PRASA	94,000	
6	iii Payments to GSA (for fuel and lubricants)	3,000	
7	B. Purchased services		422,000
8	i Leases (excluding PBA)	7,000	
9	ii Maintenance & repairs	415,000	
10	C. Professional services		102,000
11	i Legal professional services	50,000	
12	ii Labor and human resources professional services	2,000	
13	iii Other professional services	50,000	
14	D. Other operating expenses		341,000
15	E. Materials and supplies		75,000
16	F. Equipment purchases		48,000
17	G. Media and advertisements		3,000
18	Total State Historic Preservation Office of Puerto Rico		1,207,000
19	Subtotal Executive Office		153,620,000
20			
21	VIII Public Works		
22	20. Puerto Rico Ports Authority		
23	A. Payroll and related costs		18,304,000
24	i Salaries	9,780,000	
25	ii Salaries for trust employees	983,000	
26	iii Overtime	1,900,000	
27	iv Christmas bonus	252,000	
28	v Healthcare	2,799,000	
29	vi Other benefits	1,680,000	
30	vii Early retirement benefits & voluntary transition programs	564,000	
31	viii Other payroll	346,000	
32	B. Payments to PayGo		25,269,000
33	C. Facilities and utility payments		8,749,000
34	i Payments to PREPA	3,736,000	
35	ii Payments to PRASA	4,694,000	
36	iii Other facilities costs	319,000	
37	D. Purchased services		16,341,000
38	i Payments for PRIMAS	14,220,000	

SPECIAL REVENUE FUNDS

1	ii	Leases (excluding PBA)	398,000	
2	iii	Maintenance & repairs	1,599,000	
3	iv	Other purchased services	124,000	
4	E.	Transportation		370,000
5	F.	Professional services		8,238,000
6	i	Information technology (IT) professional services	395,000	
7	ii	Legal professional services	760,000	
8	iii	Finance and accounting professional services	170,000	
9	iv	Medical professional services	12,000	
10	v	Other professional services	6,901,000	
11	G.	Other operating expenses		1,000,000
12	H.	Materials and supplies		2,549,000
13	I.	Equipment purchases		1,089,000
14	J.	Media and advertisements		10,000
15	K.	Appropriations to non-governmental entities		2,346,000
16	i	Act 80 Pension Reserve Trust Contribution	2,346,000	
17		Total Puerto Rico Ports Authority		84,265,000
18				
19		21. Department of Transportation and Public Works		
20	A.	Payroll and related costs		25,813,000
21	i	Salaries	18,443,000	
22	ii	Salaries for trust employees	1,758,000	
23	iii	Overtime	11,000	
24	iv	Christmas bonus	544,000	
25	v	Healthcare	1,442,000	
26	vi	Other benefits	3,445,000	
27	vii	Early retirement benefits & voluntary transition programs	150,000	
28	viii	Other payroll	20,000	
29	B.	Payments to PayGo		2,059,000
30	C.	Facilities and utility payments		2,912,000
31	i	Payments to PREPA	433,000	
32	ii	Payments to PRASA	433,000	
33	iii	Payments to GSA (for fuel and lubricants)	1,500,000	
34	iv	Other facilities costs	546,000	
35	D.	Purchased services		56,328,000
36	i	Payments for PRIMAS	113,000	
37	ii	Leases (excluding PBA)	5,487,000	
38	iii	Maintenance & repairs	2,000,000	

SPECIAL REVENUE FUNDS

1	iv	Other purchased services	3,000,000	
2	v	For the program "Cambiando Carriles"	45,728,000	
3	E.	Transportation		883,000
4	F.	Professional services		37,236,000
5	i	Information technology (IT) professional services	7,535,000	
6	ii	Legal professional services	1,217,000	
7	iii	Labor and human resources professional services	5,000	
8	iv	Finance and accounting professional services	1,841,000	
9	v	Engineering and architecture professional services	1,101,000	
10	vi	Medical professional services	39,000	
11	vii	Other professional services	6,591,000	
12	viii	Electronic Ticketing Program	18,907,000	
13	G.	Other operating expenses		2,135,000
14	H.	Payments of current and prior period obligations		194,000
15	I.	Materials and supplies		5,089,000
16	J.	Equipment purchases		2,720,000
17	K.	Media and advertisements		115,000
18	Total Department of Transportation and Public Works			135,484,000
19				
20	22. Puerto Rico Integrated Transit Authority			
21	A.	Payroll and related costs		25,709,000
22	i	Salaries	13,694,000	
23	ii	Salaries for trust employees	2,043,000	
24	iii	Overtime	800,000	
25	iv	Christmas bonus	420,000	
26	v	Healthcare	6,463,000	
27	vi	Other benefits	1,980,000	
28	vii	Early retirement benefits & voluntary transition programs	309,000	
29	viii	Other payroll	-	
30	B.	Facilities and utility payments		1,450,000
31	i	Payments to PREPA	1,000,000	
32	ii	Payments to PRASA	325,000	
33	iii	Payments to GSA (for fuel and lubricants)	50,000	
34	iv	Other facilities costs	75,000	
35	C.	Purchased services		4,514,000
36	i	Payments for PRIMAS	2,000,000	
37	ii	Maintenance & Repairs	100,000	
38	iii	Other purchased services	2,414,000	

SPECIAL REVENUE FUNDS

1	D.	Transportation		31,000
2	E.	Professional services		1,731,000
3	F.	Other operating expenses		1,299,000
4	G.	Materials and supplies		4,367,000
5	H.	Equipment purchases		1,017,000
6	I.	Media and advertisements		20,000
7	J.	Donations, subsidies and other distributions (including court sentences)		40,000
8	Total Puerto Rico Integrated Transit Authority			40,178,000
9				
10	23. Puerto Rico Traffic Safety Commission			
11	A.	Payroll and related costs		1,430,000
12	i	Salaries	753,000	
13	ii	Salaries for trust employees	474,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	-	
16	v	Healthcare	63,000	
17	vi	Other benefits	140,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	B.	Payments to PayGo		258,000
21	C.	Facilities and utility payments		21,000
22	i	Payments to PBA	12,000	
23	ii	Other facilities costs	9,000	
24	D.	Purchased services		45,000
25	i	Payments for PRIMAS	12,000	
26	ii	Maintenance & repairs	10,000	
27	iii	Other purchased services	23,000	
28	E.	Professional services		100,000
29	i	Legal professional services	48,000	
30	ii	Labor and human resources professional services	2,000	
31	iii	Finance and accounting professional services	5,000	
32	iv	Medical professional services	4,000	
33	v	Other professional services	41,000	
34	F.	Other operating expenses		20,000
35	G.	Materials and supplies		3,000
36	H.	Equipment purchases		6,000
37	I.	Media and advertisements		31,000
38	Total Puerto Rico Traffic Safety Commission			1,914,000

SPECIAL REVENUE FUNDS

1	Subtotal Public Works		261,841,000
2			
3	IX Economic Development		
4	24. Department of Economic Development & Commerce		
5	A. Payroll and related costs		39,015,000
6	i Salaries	25,265,000	
7	ii Salaries for trust employees	3,947,000	
8	iii Overtime	224,000	
9	iv Christmas bonus	359,000	
10	v Healthcare	3,855,000	
11	vi Other benefits	4,224,000	
12	vii Early retirement benefits & voluntary transition programs	942,000	
13	viii Other payroll	199,000	
14	B. Payments to PayGo		11,319,000
15	C. Facilities and utility payments		3,052,000
16	i Payments to PREPA	899,000	
17	ii Payments to PRASA	835,000	
18	iii Payments to PBA	764,000	
19	iv Other facilities costs	554,000	
20	D. Purchased services		14,821,000
21	i Payments for PRIMAS	961,000	
22	ii Leases (excluding PBA)	4,178,000	
23	iii Maintenance & repairs	3,258,000	
24	iv Other purchased services	6,424,000	
25	E. Transportation		986,000
26	F. Professional services		9,706,000
27	i Information technology (IT) professional services	2,480,000	
28	ii Legal professional services	1,750,000	
29	iii Finance and accounting professional services	949,000	
30	iv Engineering and architecture professional services	20,000	
31	v Other professional services	4,507,000	
32	G. Other operating expenses		16,553,000
33	i Other operating expenses	5,991,000	
34	ii Incentives paid to airlines to increase tourism in Puerto		
35	Rico	5,000,000	
36	iii To increase exposure on the island for the Puerto Rico		
37	Tourism Company at major special events	2,500,000	
38	iv To comply with the four-year contract with the PGA		

SPECIAL REVENUE FUNDS

1		tour played in Puerto Rico	1,800,000	
2	v	To comply with the four-year contract with the		
3		Florida Caribbean Cruise Association yearly event	750,000	
4	vi	To contribute to the Caribbean Classic Equestrian Event,		
5		as provided by Law 192-2004	512,000	
6	H.	Materials and supplies		398,000
7	I.	Equipment purchases		1,253,000
8	J.	Media and advertisements		7,616,000
9	K.	Social well-being for Puerto Rico		5,868,000
10	i	Distributions to the Convention Center District Authority		
11		associated with room tax collections, as provided in		
12		in Law 272-2003	5,868,000	
13	L.	Appropriations to non-governmental entities		66,844,000
14	i	Administrative and contract costs associated with payments to		
15		a destination marketing organization for Puerto Rico, as provided		
16		by Law 17-2017	53,000,000	
17	ii	Cruise ships incentives in the Economic Incentive		
18		Fund, pursuant to law 60-2019	12,000,000	
19	iii	Act 80 Pension Reserve Trust Contribution	1,844,000	
20	M.	Undistributed appropriations		30,334,000
21	i	Transfer to the Department of Treasury for the		
22		Room Tax	30,334,000	
23		Total Department of Economic Development & Commerce		207,765,000
24				
25		24.1 Puerto Rico Tourism Company within Department of Economic		
26		Development and Commerce of Puerto Rico		
27	A.	Payroll and related costs		12,171,000
28	i	Salaries	8,160,000	
29	ii	Salaries for trust employees	-	
30	iii	Overtime	224,000	
31	iv	Christmas bonus	130,000	
32	v	Healthcare	1,528,000	
33	vi	Other benefits	1,535,000	
34	vii	Early retirement benefits & voluntary transition programs	395,000	
35	viii	Other payroll	199,000	
36	B.	Payments to PayGo		5,937,000
37	C.	Facilities and utility payments		1,037,000
38	i	Payments to PREPA	410,000	

SPECIAL REVENUE FUNDS

1	ii	Payments to PRASA	176,000	
2	iii	Other facilities costs	451,000	
3	D.	Purchased services		5,289,000
4	i	Payments for PRIMAS	511,000	
5	ii	Leases (excluding PBA)	938,000	
6	iii	Maintenance & repairs	2,115,000	
7	iv	Other purchased services	1,725,000	
8	E.	Transportation		448,000
9	F.	Professional services		3,979,000
10	i	Information technology (IT) professional services	243,000	
11	ii	Legal professional services	955,000	
12	iii	Finance and accounting professional services	49,000	
13	iv	Other professional services	2,732,000	
14	G.	Other operating expenses		15,033,000
15	i	Other operating expenses	4,471,000	
16	ii	Incentives paid to airlines to increase tourism in Puerto		
17		Rico	5,000,000	
18	iii	To increase exposure on the island for the Puerto Rico		
19		Tourism Company at major special events	2,500,000	
20	iv	To comply with the four-year contract with the PGA		
21		tour played in Puerto Rico	1,800,000	
22	v	To comply with the four-year contract with the		
23		Florida Caribbean Cruise Association yearly event	750,000	
24	vi	To contribute to the Caribbean Classic Equestrian Event,		
25		as provided by Law 192-2004	512,000	
26	H.	Materials and supplies		146,000
27	I.	Equipment purchases		680,000
28	J.	Media and advertisements		5,884,000
29	K.	Social well-being for Puerto Rico		5,868,000
30	i	Distributions to the Convention Center District Authority		
31		associated with room tax collections, as provided in		
32		in Law 272-2003	5,868,000	
33	L.	Appropriations to non-governmental entities		65,405,000
34	i	Administrative and contract costs associated with payments to		
35		a destination marketing organization for Puerto Rico, as provided		
36		by Law 17-2017	53,000,000	
37	ii	Cruise ships incentives in the Economic Incentive		
38		Fund, pursuant to law 60-2019	12,000,000	

SPECIAL REVENUE FUNDS

1	iii	Act 80 Pension Reserve Trust Contribution	405,000	
2	M.	Undistributed appropriations		30,334,000
3	i	Transfer to the Department of Treasury for the		
4		Room Tax	30,334,000	
5	Total Puerto Rico Tourism Company within Department of			152,211,000
6	Economic Development and Commerce of Puerto Rico			
7				
8	24.2 Redevelopment Authority of Roosevelt Roads within			
9	Department of Economic Development and Commerce			
10	of Puerto Rico			
11	A.	Payroll and related costs		510,000
12	i	Salaries	209,000	
13	ii	Salaries for trust employees	209,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	-	
16	v	Healthcare	23,000	
17	vi	Other benefits	69,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	B.	Facilities and utility payments		30,000
21	C.	Purchased services		736,000
22	i	Leases (excluding PBA)	113,000	
23	ii	Maintenance & repairs	23,000	
24	iii	Other purchased services	600,000	
25	D.	Transportation		30,000
26	E.	Professional services		195,000
27	i	Information technology (IT) professional services	20,000	
28	ii	Legal professional services	115,000	
29	iii	Engineering and architecture professional services	20,000	
30	iv	Other professional services	40,000	
31	F.	Other operating expenses		364,000
32	G.	Materials and supplies		17,000
33	H.	Equipment purchases		18,000
34	I.	Media and advertisements		20,000
35	Total Redevelopment Authority of Roosevelt Roads within			1,920,000
36	Department of Economic Development and Commerce			
37	of Puerto Rico			
38				

SPECIAL REVENUE FUNDS

1	24.3 Other Programs within Department of Economic Development		
2	& Commerce		
3	A. Payroll and related costs		26,334,000
4	i Salaries	16,896,000	
5	ii Salaries for trust employees	3,738,000	
6	iii Overtime	-	
7	iv Christmas bonus	229,000	
8	v Healthcare	2,304,000	
9	vi Other benefits	2,620,000	
10	vii Early retirement benefits & voluntary transition programs	547,000	
11	viii Other payroll	-	
12	B. Payments to PayGo		5,382,000
13	C. Facilities and utility payments		1,985,000
14	i Payments to PREPA	489,000	
15	ii Payments to PRASA	659,000	
16	iii Payments to PBA	764,000	
17	iv Other facilities costs	73,000	
18	D. Purchased services		8,796,000
19	i Payments for PRIMAS	450,000	
20	ii Leases (excluding PBA)	3,127,000	
21	iii Maintenance & repairs	1,120,000	
22	iv Other purchased services	4,099,000	
23	E. Transportation		508,000
24	F. Professional services		5,532,000
25	i Information technology (IT) professional services	2,217,000	
26	ii Legal professional services	680,000	
27	iii Finance and accounting professional services	900,000	
28	iv Other professional services	1,735,000	
29	G. Other operating expenses		1,156,000
30	H. Materials and supplies		235,000
31	I. Equipment purchases		555,000
32	J. Media and advertisements		1,712,000
33	K. Appropriations to non-governmental entities		1,439,000
34	i Act 80 Pension Reserve Trust Contribution	1,439,000	
35	Total Other Programs within Department of Economic Development		53,634,000
36	& Commerce		
37	Subtotal Economic Development		207,765,000
38			

SPECIAL REVENUE FUNDS

1	X	State		
2		25. Puerto Rico Department of State		
3		A. Payroll and related costs		2,394,000
4		i Salaries	1,760,000	
5		ii Salaries for trust employees	84,000	
6		iii Overtime	-	
7		iv Christmas bonus	80,000	
8		v Healthcare	75,000	
9		vi Other benefits	205,000	
10		vii Early retirement benefits & voluntary transition programs	-	
11		viii Other payroll	190,000	
12		B. Facilities and utility payments		45,000
13		C. Purchased services		951,000
14		i Leases (excluding PBA)	371,000	
15		ii Maintenance & repairs	245,000	
16		iii Other purchased services	335,000	
17		D. Transportation		17,000
18		E. Professional services		869,000
19		i Information technology (IT) professional services	100,000	
20		ii Legal professional services	649,000	
21		iii Finance and accounting professional services	30,000	
22		iv Other professional services	90,000	
23		F. Other operating expenses		419,000
24		G. Materials and supplies		5,000
25		H. Equipment purchases		10,000
26		I. Media and advertisements		80,000
27		Total Puerto Rico Department of State		4,790,000
28		Subtotal State		4,790,000
29				
30	XI	Labor		
31		26. Puerto Rico Department of Labor and Human Resources		
32		A. Payroll and related costs		33,297,000
33		i Salaries	25,632,000	
34		ii Salaries for trust employees	2,270,000	
35		iii Overtime	-	
36		iv Christmas bonus	368,000	
37		v Healthcare	1,551,000	
38		vi Other benefits	2,881,000	

SPECIAL REVENUE FUNDS

1	vii	Early retirement benefits & voluntary transition programs	501,000	
2	viii	Other payroll	94,000	
3	B.	Payments to PayGo		5,172,000
4	C.	Facilities and utility payments		3,239,000
5	i	Payments to PREPA	383,000	
6	ii	Payments to PRASA	124,000	
7	iii	Payments to PBA	372,000	
8	iv	Payments to GSA (for fuel and lubricants)	30,000	
9	v	Other facilities costs	2,330,000	
10	D.	Purchased services		8,146,000
11	i	Payments for PRIMAS	58,000	
12	ii	Leases (excluding PBA)	1,316,000	
13	iii	Maintenance & repairs	6,267,000	
14	iv	Other purchased services	505,000	
15	E.	Transportation		292,000
16	F.	Professional services		19,198,000
17	i	Information technology (IT) professional services	7,545,000	
18	ii	Legal professional services	1,500,000	
19	iii	Other professional services	10,153,000	
20	G.	Other operating expenses		7,316,000
21	H.	Materials and supplies		1,651,000
22	I.	Equipment purchases		1,977,000
23	J.	Media and advertisements		110,000
24	K.	Federal Fund matching		5,868,000
25	L.	Donations, subsidies and other distributions (including court sentences)		15,658,000
26	i	Contributions to municipalities, as provided in Law 52-1991	15,658,000	
27	M.	Appropriations to non-governmental entities		15,708,000
28	i	Contributions to private entities, as provided in Law 52-1991	15,708,000	
29	N.	Undistributed appropriations		196,940,000
30	i	Federal unemployment funds collected and managed		
31		by the Commonwealth	194,840,000	
32	ii	Payments for disability insurance benefits for unemployment workers,		
33		as provided by Law 139-1968	1,500,000	
34	iii	Payments for social security benefits for drivers and other workers,		
35		as provided by Law 428-1950	600,000	
36		Total Puerto Rico Department of Labor and Human Resources		314,572,000

27. Vocational Rehabilitation Administration

SPECIAL REVENUE FUNDS

1	A.	Payroll and related costs		501,000
2	i	Salaries	501,000	
3	ii	Salaries for trust employees	-	
4	iii	Overtime	-	
5	iv	Christmas bonus	-	
6	v	Healthcare	-	
7	vi	Other benefits	-	
8	vii	Early retirement benefits & voluntary transition programs	-	
9	viii	Other payroll	-	
10	B.	Purchased services		76,000
11	C.	Other operating expenses		145,000
12	D.	Materials and supplies		119,000
13	E.	Appropriations to non-governmental entities		10,000
14		Total Vocational Rehabilitation Administration		851,000
15				
16	28.	Puerto Rico Labor Relations Board		
17	A.	Payroll and related costs		168,000
18	i	Salaries	50,000	
19	ii	Salaries for trust employees	91,000	
20	iii	Overtime	-	
21	iv	Christmas bonus	-	
22	v	Healthcare	5,000	
23	vi	Other benefits	16,000	
24	vii	Early retirement benefits & voluntary transition programs	-	
25	viii	Other payroll	6,000	
26	B.	Facilities and utility payments		6,000
27	i	Payments to GSA (for fuel and lubricants)	1,000	
28	ii	Other facilities costs	5,000	
29	C.	Purchased services		238,000
30	i	Leases (excluding PBA)	192,000	
31	ii	Maintenance & repairs	14,000	
32	iii	Other purchased services	32,000	
33	D.	Transportation		2,000
34	E.	Professional services		35,000
35	i	Information technology (IT) professional services	33,000	
36	ii	Labor and human resources professional services	1,000	
37	iii	Other professional services	1,000	
38	F.	Other operating expenses		8,000

SPECIAL REVENUE FUNDS

1	G.	Materials and supplies		4,000
2	H.	Equipment purchases		26,000
3		Total Puerto Rico Labor Relations Board		487,000
4		Subtotal Labor		315,910,000
5				
6	XII	Corrections		
7		29. Department of Correction and Rehabilitation		
8	A.	Facilities and utility payments		300,000
9	B.	Purchased services		6,111,000
10	C.	Transportation		90,000
11	D.	Professional services		7,636,000
12	i	Information technology (IT) professional services	2,202,000	
13	ii	Legal professional services	790,000	
14	iii	Finance and accounting professional services	88,000	
15	iv	Engineering and architecture professional services	146,000	
16	v	Medical professional services	36,000	
17	vi	Other professional services	4,374,000	
18	E.	Other operating expenses		789,000
19	F.	Payments of current and prior period obligations		2,054,000
20	G.	Materials and supplies		5,845,000
21	H.	Equipment purchases		1,100,000
22		Total Department of Correction and Rehabilitation		23,925,000
23		Subtotal Corrections		23,925,000
24				
25	XIII	Justice		
26		30. Puerto Rico Department of Justice		
27	A.	Payroll and related costs		1,277,000
28	i	Salaries	1,217,000	
29	ii	Salaries for trust employees	-	
30	iii	Overtime	-	
31	iv	Christmas bonus	6,000	
32	v	Healthcare	20,000	
33	vi	Other benefits	34,000	
34	vii	Early retirement benefits & voluntary transition programs	-	
35	viii	Other payroll	-	
36	B.	Facilities and utility payments		165,000
37	C.	Purchased services		1,905,000
38	i	Leases (excluding PBA)	492,000	

SPECIAL REVENUE FUNDS

1	ii	Maintenance & repairs	55,000	
2	iii	Other purchased services	1,358,000	
3	D.	Transportation		15,000
4	E.	Professional services		648,000
5	i	Information technology (IT) professional services	488,000	
6	ii	Legal professional services	4,000	
7	iii	Other professional services	156,000	
8	F.	Other operating expenses		494,000
9	G.	Materials and supplies		402,000
10	H.	Equipment purchases		531,000
11	I.	Donations, subsidies and other distributions (including court sentences)		795,000
12	i	Sentence payments to the Confiscation Board	795,000	
13	J.	Appropriations to non-governmental entities		600,000
14		Total Puerto Rico Department of Justice		6,832,000
15		Subtotal Justice		6,832,000
16				
17	XIV	Agriculture		
18		31. Agricultural Enterprises Development Administration		
19	A.	Payroll and related costs		9,634,000
20	i	Salaries	7,381,000	
21	ii	Salaries for trust employees	496,000	
22	iii	Overtime	-	
23	iv	Christmas bonus	-	
24	v	Healthcare	265,000	
25	vi	Other benefits	513,000	
26	vii	Early retirement benefits & voluntary transition programs	979,000	
27	viii	Other payroll	-	
28	B.	Payments to PayGo		3,760,000
29	C.	Facilities and utility payments		288,000
30	i	Payments to PREPA	117,000	
31	ii	Payments to PRASA	84,000	
32	iii	Payments to GSA (for fuel and lubricants)	50,000	
33	iv	Other facilities costs	37,000	
34	D.	Purchased services		2,570,000
35	i	Leases (excluding PBA)	157,000	
36	ii	Maintenance & repairs	413,000	
37	iii	Other purchased services	2,000,000	
38	E.	Transportation		3,249,000

SPECIAL REVENUE FUNDS

1	F.	Professional services		510,000
2	G.	Other operating expenses		47,291,000
3	i	Other operating expenses	46,091,000	
4	ii	Payment to the Department of Agriculture per Executive Order 2018-039	1,200,000	
5	H.	Materials and supplies		240,000
6	I.	Equipment Purchases		270,000
7	J.	Donations, subsidies and other distributions (including court sentences)		43,000
8	K.	Appropriations to Non-Governmental entities		19,222,000
9	i	Other appropriations to non-governmental entities	18,000,000	
10	ii	Act 80 Pension Reserve Trust Contribution	1,222,000	
11		Total Agricultural Enterprises Development Administration		87,077,000
12				
13		32. Agricultural Insurance Corporation		
14	A.	Payroll and related costs		1,576,000
15	i	Salaries	906,000	
16	ii	Salaries for trust employees	346,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	17,000	
19	v	Healthcare	112,000	
20	vi	Other benefits	140,000	
21	vii	Early retirement benefits & voluntary transition programs	55,000	
22	viii	Other payroll	-	
23	B.	Payments to PayGo		180,000
24	C.	Facilities and utility payments		80,000
25	i	Payments to GSA (for fuel and lubricants)	12,000	
26	ii	Other facilities costs	68,000	
27	D.	Purchased services		358,000
28	i	Payments for PRIMAS	204,000	
29	ii	Leases (excluding PBA)	60,000	
30	iii	Other purchased services	94,000	
31	E.	Transportation		6,000
32	F.	Professional services		588,000
33	i	Information technology (IT) professional services	15,000	
34	ii	Legal professional services	45,000	
35	iii	Finance and accounting professional services	40,000	
36	iv	Other professional services	488,000	
37	G.	Other operating expenses		458,000
38	H.	Materials and supplies		110,000

SPECIAL REVENUE FUNDS

1	I.	Equipment purchases		11,000
2	J.	Media and advertisements		14,000
3	K.	Appropriations to non-governmental entities		35,000
4	i	Act 80 Pension Reserve Trust Contribution	35,000	
5		Total Agricultural Insurance Corporation		3,416,000
6				
7		33. Puerto Rico Department of Agriculture		
8	A.	Payroll and related costs		2,550,000
9	i	Salaries	2,402,000	
10	ii	Salaries for trust employees	-	
11	iii	Overtime	-	
12	iv	Christmas bonus	-	
13	v	Healthcare	47,000	
14	vi	Other benefits	101,000	
15	vii	Early retirement benefits & voluntary transition programs	-	
16	viii	Other payroll	-	
17	B.	Facilities and utility payments		72,000
18	i	Payments to GSA (for fuel and lubricants)	72,000	
19	C.	Purchased services		321,000
20	i	Leases (excluding PBA)	40,000	
21	ii	Maintenance & repairs	112,000	
22	iii	Other purchased services	169,000	
23	D.	Transportation		128,000
24	E.	Other operating expenses		124,000
25	F.	Materials and supplies		167,000
26	G.	Equipment purchases		196,000
27		Total Puerto Rico Department of Agriculture		3,558,000
28		Subtotal Agriculture		94,051,000
29				
30	XV	Environmental		
31		34. Department of Natural and Environmental Resources		
32	A.	Payroll and related costs		8,205,000
33	i	Salaries	6,843,000	
34	ii	Salaries for trust employees	160,000	
35	iii	Overtime	-	
36	iv	Christmas bonus	48,000	
37	v	Healthcare	306,000	
38	vi	Other benefits	848,000	

SPECIAL REVENUE FUNDS

1	vii	Early retirement benefits & voluntary transition programs	-	
2	viii	Other payroll	-	
3	B.	Facilities and utility payments		610,000
4	i	Payments to PREPA	123,000	
5	ii	Payments to PRASA	51,000	
6	iii	Payments to GSA (for fuel and lubricants)	436,000	
7	C.	Purchased services		7,733,000
8	i	Payments for PRIMAS	13,000	
9	ii	Leases (excluding PBA)	491,000	
10	iii	Maintenance & repairs	1,622,000	
11	iv	Other purchased services	5,607,000	
12	D.	Transportation		926,000
13	E.	Professional services		1,683,000
14	i	Information technology (IT) professional services	257,000	
15	ii	Finance and accounting professional services	622,000	
16	iii	Legal professional services	113,000	
17	iv	Labor and human resources professional services	23,000	
18	v	Medical professional services	6,000	
19	vi	Other professional services	662,000	
20	F.	Other operating expenses		925,000
21	G.	Materials and supplies		2,831,000
22	H.	Equipment purchases		3,657,000
23	I.	Media and advertisements		294,000
24	J.	Undistributed appropriations		20,382,000
25	i	Undistributed appropriations	7,068,000	
26	ii	Integral use planning for conservation and development of		
27		natural resources	2,226,000	
28	iii	Reforestation, administration and conservation of living resources	534,000	
29	iv	Tire Removal Management Program as provided		
30		in Law 41 - 2009	10,554,000	
31		Total Department of Natural and Environmental Resources		47,246,000
32		Subtotal Environmental		47,246,000
33				
34	XVI	Housing		
35		35. Puerto Rico Housing Finance Corporation		
36	A.	Payroll and related costs		11,963,000
37	i	Salaries	8,075,000	
38	ii	Salaries for trust employees	-	

SPECIAL REVENUE FUNDS

1	iii	Overtime	-	
2	iv	Christmas bonus	180,000	
3	v	Healthcare	2,160,000	
4	vi	Other benefits	1,548,000	
5	vii	Early retirement benefits & voluntary transition programs	-	
6	viii	Other payroll	-	
7	B.	Payments to PayGo		170,000
8	C.	Purchased services		2,426,000
9	D.	Professional services		5,168,000
10	i	Legal professional services	982,000	
11	ii	Finance and accounting professional services	878,000	
12	iii	Engineering and architecture professional services	50,000	
13	iv	Other professional services	3,258,000	
14	E.	Other operating expenses		2,075,000
15	F.	Materials and supplies		119,000
16	G.	Donations, subsidies and other distributions (including court sentences)		5,034,000
17	H.	Undistributed appropriations		71,042,000
18	i	Undistributed appropriations	2,850,000	
19	ii	Purchase of investments	36,206,000	
20	iii	Payments for the originations of mortgage and construction loans	17,820,000	
21	iv	Acquisition of real estate held for sale	11,131,000	
22	v	Balance sheet disbursements	3,035,000	
23	Total Puerto Rico Housing Finance Corporation			97,997,000
24				
25	36. Department of Housing			
26	A.	Payroll and related costs		1,033,000
27	i	Salaries	918,000	
28	ii	Salaries for trust employees	-	
29	iii	Overtime	-	
30	iv	Christmas bonus	-	
31	v	Healthcare	29,000	
32	vi	Other benefits	86,000	
33	vii	Early retirement benefits & voluntary transition programs	-	
34	viii	Other payroll	-	
35	B.	Payments to PayGo		1,074,000
36	C.	Facilities and utility payments		1,217,000
37	i	Payments to PREPA	208,000	
38	ii	Payments to PRASA	555,000	

SPECIAL REVENUE FUNDS

1	iii	Payments to GSA (for fuel and lubricants)	75,000	
2	iv	Other facilities costs	379,000	
3	D.	Purchased services		1,924,000
4	i	Leases (excluding PBA)	436,000	
5	ii	Maintenance & repairs	60,000	
6	iii	Other purchased services	1,428,000	
7	E.	Transportation		76,000
8	F.	Professional services		3,815,000
9	i	Information technology (IT) professional services	918,000	
10	ii	Legal professional services	472,000	
11	iii	Finance and accounting professional services	901,000	
12	iv	Engineering and architecture professional services	347,000	
13	v	Medical professional services	70,000	
14	vi	Other professional services	1,107,000	
15	G.	Other operating expenses		2,498,000
16	H.	Materials and supplies		745,000
17	I.	Equipment purchases		505,000
18	J.	Media and advertisements		42,000
19	K.	Social well-being for Puerto Rico		15,000,000
20		Total Department of Housing		27,929,000
21				
22		37. Public Housing Administration		
23	A.	Payroll and related costs		435,000
24	i	Salaries	435,000	
25	ii	Salaries for trust employees	-	
26	iii	Overtime	-	
27	iv	Christmas bonus	-	
28	v	Healthcare	-	
29	vi	Other benefits	-	
30	vii	Early retirement benefits & voluntary transition programs	-	
31	viii	Other payroll	-	
32	B.	Purchased services		16,163,000
33		Total Public Housing Administration		16,598,000
34		Subtotal Housing		142,524,000
35				
36		XVII Culture		
37		38. Fine Arts Center Corporation		
38	A.	Payroll and related costs		1,171,000

SPECIAL REVENUE FUNDS

1	i	Salaries	914,000	
2	ii	Salaries for trust employees	-	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	169,000	
6	vi	Other benefits	88,000	
7	vii	Early retirement benefits & voluntary transition programs	-	
8	viii	Other payroll	-	
9	B.	Facilities and utility payments		546,000
10	i	Payments to PREPA	419,000	
11	ii	Payments to PRASA	127,000	
12	C.	Purchased services		785,000
13	i	Payments for PRIMAS	272,000	
14	ii	Other purchased services	513,000	
15	D.	Professional services		55,000
16	i	Legal professional services	25,000	
17	ii	Other professional services	30,000	
18	E.	Materials and supplies		181,000
19	F.	Equipment purchases		30,000
20		Total Fine Arts Center Corporation		2,768,000
21				
22		39. Musical Arts Corporation		
23	A.	Payroll and related costs		585,000
24	i	Salaries	431,000	
25	ii	Salaries for trust employees	-	
26	iii	Overtime	-	
27	iv	Christmas bonus	-	
28	v	Healthcare	37,000	
29	vi	Other benefits	117,000	
30	vii	Early retirement benefits & voluntary transition programs	-	
31	viii	Other payroll	-	
32	B.	Facilities and utility payments		6,000
33	i	Payments to GSA (for fuel and lubricants)	2,000	
34	ii	Other facilities costs	4,000	
35	C.	Purchased services		252,000
36	i	Leases (excluding PBA)	56,000	
37	ii	Maintenance & Repairs	8,000	
38	iii	Other purchased services	188,000	

SPECIAL REVENUE FUNDS

1	D.	Transportation		43,000
2	E.	Professional services		771,000
3	i	Legal professional services	45,000	
4	ii	Other professional services	726,000	
5	F.	Other operating expenses		66,000
6	G.	Materials and supplies		19,000
7	H.	Equipment purchases		21,000
8	I.	Media and advertisements		42,000
9	J.	Donations, subsidies and other distributions (including court sentences)		1,000
10	K.	Undistributed appropriations		210,000
11	i	Undistributed appropriations	154,000	
12	ii	For the Symphony Orchestra concerts	56,000	
13		Total Musical Arts Corporation		2,016,000
14				
15		40. Institute of Puerto Rican Culture		
16	A.	Purchased services		420,000
17	i	Maintenance & repairs	38,000	
18	ii	Other purchased services	382,000	
19	B.	Transportation		16,000
20	C.	Other operating expenses		470,000
21	D.	Materials and supplies		35,000
22	E.	Equipment purchases		112,000
23	F.	Donations, subsidies and other distributions (including court sentences)		300,000
24		Total Institute of Puerto Rican Culture		1,353,000
25		Subtotal Culture		6,137,000
26				
27		XVIII Universities		
28		41. Puerto Rico Conservatory of Music Corporation		
29	A.	Payroll and related costs		2,514,000
30	i	Salaries	1,754,000	
31	ii	Salaries for trust employees	217,000	
32	iii	Overtime	-	
33	iv	Christmas bonus	-	
34	v	Healthcare	326,000	
35	vi	Other benefits	217,000	
36	vii	Early retirement benefits & voluntary transition programs	-	
37	viii	Other payroll	-	
38	B.	Payments to PayGo		192,000

SPECIAL REVENUE FUNDS

1	C.	Facilities and utility payments		26,000
2	i	Payments to PREPA	16,000	
3	ii	Payments to PRASA	5,000	
4	iii	Other facilities costs	5,000	
5	D.	Purchased services		437,000
6	i	Leases (excluding PBA)	45,000	
7	ii	Maintenance & repairs	365,000	
8	iii	Other purchased services	27,000	
9	E.	Professional services		498,000
10	F.	Other operating expenses		492,000
11	G.	Materials and supplies		62,000
12	H.	Equipment purchases		190,000
13	I.	Media and advertisements		4,000
14	J.	Donations, subsidies and other distributions (including court sentences)		150,000
15		Total Puerto Rico Conservatory of Music Corporation		4,565,000
16				
17	42.	Puerto Rico School of Plastic Arts		
18	A.	Payroll and related costs		466,000
19	i	Salaries	369,000	
20	ii	Salaries for trust employees	-	
21	iii	Overtime	-	
22	iv	Christmas bonus	9,000	
23	v	Healthcare	52,000	
24	vi	Other benefits	36,000	
25	vii	Early retirement benefits & voluntary transition programs	-	
26	viii	Other payroll	-	
27	B.	Facilities and utility payments		125,000
28	i	Payments to PREPA	17,000	
29	ii	Payments to PRASA	38,000	
30	iii	Other facilities costs	70,000	
31	C.	Purchased services		565,000
32	i	Leases (excluding PBA)	22,000	
33	ii	Maintenance & repairs	173,000	
34	iii	Other purchased services	370,000	
35	D.	Transportation		20,000
36	E.	Professional services		1,038,000
37	i	Legal professional services	50,000	
38	ii	Finance and accounting professional services	100,000	

SPECIAL REVENUE FUNDS

1	iii	Other professional services	888,000	
2	F.	Other operating expenses		118,000
3	G.	Materials and supplies		45,000
4	H.	Equipment purchases		42,000
5	I.	Donations, subsidies and other distributions (including court sentences)		15,000
6		Total Puerto Rico School of Plastic Arts		2,434,000
7		Subtotal Universities		6,999,000
8				
9	XIX	Independent Agencies		
10		43. Convention Center of District Authority		
11	A.	Payroll and related costs		1,370,000
12	i	Salaries	359,000	
13	ii	Salaries for trust employees	838,000	
14	iii	Overtime	-	
15	iv	Christmas bonus	9,000	
16	v	Healthcare	75,000	
17	vi	Other benefits	89,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	B.	Facilities and utility payments		6,837,000
21	i	Payments to PREPA	4,017,000	
22	ii	Payments to PRASA	2,820,000	
23	C.	Purchased services		49,261,000
24	i	Payments for PRIMAS	7,282,000	
25	ii	Leases (excluding PBA)	100,000	
26	iii	Maintenance & repairs	2,834,000	
27	iv	Other purchased services	23,383,000	
28	v	Venues management contracts	734,000	
29	vi	Event related expenses	8,182,000	
30	vii	External employee expenses	6,746,000	
31	D.	Transportation		8,000
32	E.	Professional services		973,000
33	i	Information technology (IT) professional services	55,000	
34	ii	Legal professional services	380,000	
35	iii	Finance and accounting professional services	425,000	
36	iv	Engineering and architecture professional services	113,000	
37	F.	Other operating expenses		20,000
38	G.	Materials and supplies		8,000

SPECIAL REVENUE FUNDS

1	Total Convention Center of District Authority	58,477,000
2		
3	44. Industrial Commission	
4	A. Payroll and related costs	12,224,000
5	i Salaries	7,717,000
6	ii Salaries for trust employees	1,414,000
7	iii Overtime	-
8	iv Christmas bonus	138,000
9	v Healthcare	1,511,000
10	vi Other benefits	1,031,000
11	vii Early retirement benefits & voluntary transition programs	413,000
12	viii Other payroll	-
13	B. Payments to PayGo	5,094,000
14	C. Facilities and utility payments	249,000
15	i Payments to PREPA	137,000
16	ii Payments to GSA (for fuel and lubricants)	9,000
17	iii Other facilities costs	103,000
18	D. Purchased services	2,306,000
19	i Payments for PRIMAS	71,000
20	ii Leases (excluding PBA)	1,469,000
21	iii Maintenance & repairs	136,000
22	iv Other purchased services	630,000
23	E. Transportation	90,000
24	F. Professional Services	2,073,000
25	i Information technology (IT) professional services	370,000
26	ii Legal professional services	162,000
27	iii Labor and human resources professional services	15,000
28	iv Medical professional services	528,000
29	v Other professional services	618,000
30	vi For medical consultants and specialists, to assess and streamline the	
31	injury claim review process	380,000
32	G. Other operating expenses	603,000
33	H. Materials and supplies	98,000
34	I. Equipment purchases	410,000
35	J. Media and advertisements	25,000
36	K. Appropriations to non-governmental entities	184,000
37	i Act 80 Pension Reserve Trust Contribution	184,000
38	Total Industrial Commission	23,356,000

SPECIAL REVENUE FUNDS

1			
2	45. Puerto Rico Department of Consumer Affairs		
3	A. Payroll and related costs		603,000
4	i Salaries	511,000	
5	ii Salaries for trust employees	-	
6	iii Overtime	-	
7	iv Christmas bonus	10,000	
8	v Healthcare	33,000	
9	vi Other benefits	49,000	
10	vii Early retirement benefits & voluntary transition programs	-	
11	viii Other payroll	-	
12	B. Facilities and utility payments		116,000
13	i Payments to GSA (for fuel and lubricants)	19,000	
14	ii Other facilities costs	97,000	
15	C. Purchased services		622,000
16	i Payments for PRIMAS	49,000	
17	ii Leases (excluding PBA)	294,000	
18	iii Maintenance & repairs	25,000	
19	iv Other purchased services	254,000	
20	D. Transportation		237,000
21	E. Professional services		271,000
22	i Information technology (IT) professional services	19,000	
23	ii Legal professional services	60,000	
24	iii Medical professional services	4,000	
25	iv Other professional services	188,000	
26	F. Other operating expenses		28,000
27	G. Materials and supplies		69,000
28	H. Equipment purchases		129,000
29	I. Media and advertisements		20,000
30	Total Puerto Rico Department of Consumer Affairs		2,095,000
31			
32	46. Integral Development of the "Península de Cantera"		
33	A. Payroll and related costs		67,000
34	i Salaries	20,000	
35	ii Salaries for trust employees	39,000	
36	iii Overtime	-	
37	iv Christmas bonus	-	
38	v Healthcare	-	

SPECIAL REVENUE FUNDS

1	vi	Other benefits	8,000	
2	vii	Early retirement benefits & voluntary transition programs	-	
3	viii	Other payroll	-	
4	B.	Facilities and utility payments		7,000
5	C.	Purchased services		48,000
6	i	Maintenance & repairs	33,000	
7	ii	Other purchased services	15,000	
8	D.	Transportation		3,000
9	E.	Professional services		50,000
10	F.	Other operating expenses		67,000
11	G.	Materials and supplies		3,000
12	H.	Equipment purchases		12,000
13		Total Integral Development of the "Península de Cantera"		257,000
14				
15		47. Department of Recreation and Sports		
16	A.	Purchased services		4,645,000
17	B.	Transportation		50,000
18	C.	Professional services		2,056,000
19	i	Other professional services	2,056,000	
20	D.	Other operating expenses		1,134,000
21	E.	Materials and supplies		482,000
22	F.	Equipment purchases		350,000
23	G.	Media and advertisements		400,000
24	H.	Appropriations to Non-Governmental entities		13,230,000
25	i	For the Puerto Rico Olympic Committee and Olympic trust	13,230,000	
26		Total Department of Recreation and Sports		22,347,000
27				
28		48. Authority of the Port of Ponce		
29	A.	Payroll and related costs		1,904,000
30	i	Salaries	1,407,000	
31	ii	Salaries for trust employees	431,000	
32	iii	Overtime	-	
33	iv	Christmas bonus	-	
34	v	Healthcare	14,000	
35	vi	Other benefits	52,000	
36	vii	Early retirement benefits & voluntary transition programs	-	
37	viii	Other payroll	-	
38	B.	Purchased Services		210,000

SPECIAL REVENUE FUNDS

1	C.	Other operating expenses		21,000
2	D.	Materials and supplies		31,000
3	E.	Equipment purchases		35,000
4	F.	Media and advertisements		14,000
5		Total Authority of the Port of Ponce		2,215,000
6				
7	49.	Puerto Rico Gaming Commission		
8	A.	Payroll and related costs		14,200,000
9	i	Salaries	8,337,000	
10	ii	Salaries for trust employees	1,499,000	
11	iii	Overtime	700,000	
12	iv	Christmas bonus	262,000	
13	v	Healthcare	2,057,000	
14	vi	Other benefits	1,162,000	
15	vii	Early retirement benefits & voluntary transition programs	-	
16	viii	Other payroll	183,000	
17	B.	Facilities and utility payments		324,000
18	i	Payments to GSA (for fuel and lubricants)	2,000	
19	ii	Other facilities costs	322,000	
20	C.	Purchased services		24,271,000
21	i	Leases (excluding PBA)	23,580,000	
22	ii	Maintenance & repairs	81,000	
23	iii	Other purchased services	610,000	
24	D.	Transportation		5,112,000
25	E.	Professional services		5,535,000
26	i	Information technology (IT) professional services	1,079,000	
27	ii	Legal professional services	1,234,000	
28	iii	Finance and accounting professional services	177,000	
29	iv	Medical professional services	532,000	
30	v	Other professional services	2,513,000	
31	F.	Other operating expenses		146,000
32	G.	Donations, subsidies and other distributions (including court sentences)		50,000
33	H.	Materials and supplies		498,000
34	I.	Equipment purchases		1,385,000
35	J.	Media and advertisements		230,000
36	K.	Social well-being for Puerto Rico		202,788,000
37	i	Distributions to UPR from the slot take, as provided		
38		in Law 81-2019	71,344,000	

SPECIAL REVENUE FUNDS

1	ii	Distributions to the Puerto Rico Tourism Company from the slot		
2		machine take, as provided in Law 81-2019	61,847,000	
3	iii	Distribution to the General Fund from slot machine take, as provided		
4		in Law 81-2019	69,097,000	
5	iv	To be distributed to the Compulsive Players Fund	500,000	
6	L.	Appropriations to non-governmental entities		195,103,000
7	i	Distributions to casinos for distributions from the slot take,		
8		as provided by Law 81-2019	195,103,000	
9		Total Puerto Rico Gaming Commission		449,642,000
10				
11		50. Retirement Board of the Government of Puerto Rico		
12	A.	Professional services		2,465,000
13	i	Legal professional services	82,000	
14	ii	Finance and accounting professional services	400,000	
15	iii	Other professional services	145,000	
16	iv	To support the pension benefit outsourcing project	1,838,000	
17	B.	Other operating expenses		132,000
18	C.	Equipment purchases		800,000
19		Total Retirement Board of the Government of Puerto Rico		3,397,000
20				
21		51. Institute of Forensic Sciences		
22	A.	Facilities and utility payments		147,000
23	i	Payments to PREPA	143,000	
24	ii	Payments to PRASA	4,000	
25	B.	Purchased services		250,000
26	i	Other purchased services	250,000	
27	C.	Materials and supplies		126,000
28		Total Institute of Forensic Sciences		523,000
29				
30		52. Puerto Rico Innovation and Technology Services		
31	A.	Professional Services		9,897,000
32	i	Information technology (IT) professional services	9,897,000	
33		Total Puerto Rico Innovation and Technology Services		9,897,000
34				
35		53. Institutional Trust of the National Guard of Puerto Rico		
36	A.	Payroll and related costs		740,000
37	i	Salaries	536,000	
38	ii	Salaries for trust employees	83,000	

SPECIAL REVENUE FUNDS

1	iii	Overtime	-	
2	iv	Christmas bonus	9,000	
3	v	Healthcare	54,000	
4	vi	Other benefits	58,000	
5	vii	Early retirement benefits & voluntary transition programs	-	
6	viii	Other payroll	-	
7	B.	Payments to PayGo		44,000
8	C.	Facilities and utility payments		132,000
9	i	Payments to PREPA	92,000	
10	ii	Payments to PRASA	40,000	
11	D.	Purchased services		1,025,000
12	i	Leases (excluding PBA)	8,000	
13	ii	Maintenance & repairs	528,000	
14	iii	Other purchased services	489,000	
15	E.	Professional services		688,000
16	i	Legal professional services	94,000	
17	ii	Finance and accounting professional services	25,000	
18	iii	Other professional services	569,000	
19	F.	Other operating expenses		539,000
20	G.	Materials and supplies		50,000
21	H.	Equipment purchases		50,000
22	I.	Media and advertisements		40,000
23	J.	Donations, subsidies and other distributions (including court sentences)		24,000
24	i	Other donations and subsidies	24,000	
25	K.	Social well-being for Puerto Rico		4,938,000
26	i	Other social well-being for Puerto Rico	2,538,000	
27	ii	Annual member benefits	1,740,000	
28	iii	Dependent member education	240,000	
29	iv	Member benefits to cover the cost of automobile insurance	50,000	
30	v	Military member education	370,000	
31	Total Institutional Trust of the National Guard of Puerto Rico			8,270,000
32				
33	54. Economic Development Bank of PR			
34	A.	Payroll and related costs		8,275,000
35	i	Salaries	5,568,000	
36	ii	Salaries for trust employees	650,000	
37	iii	Overtime	-	
38	iv	Christmas bonus	98,000	

SPECIAL REVENUE FUNDS

1	v	Healthcare	925,000	
2	vi	Other benefits	500,000	
3	vii	Early retirement benefits & voluntary transition programs	84,000	
4	viii	Other payroll	450,000	
5	B.	Payments to PayGo		1,856,000
6	C.	Facilities and utility payments		518,000
7	i	Payments to PREPA	419,000	
8	ii	Payments to PRASA	59,000	
9	iii	Other facilities costs	40,000	
10	D.	Purchased services		1,711,000
11	i	Payments for PRIMAS	396,000	
12	ii	Maintenance & repairs	905,000	
13	iii	Other purchased services	410,000	
14	E.	Transportation		55,000
15	F.	Professional services		1,300,000
16	i	Legal professional services	600,000	
17	ii	Finance and accounting professional services	250,000	
18	iii	Other professional services	450,000	
19	G.	Other operating expenses		644,000
20	H.	Materials and supplies		40,000
21	I.	Media and advertisements		600,000
22		Total Economic Development Bank of PR		14,999,000
23		Subtotal Independent Agencies		595,475,000
24				
25	XX	Closures - per the government's reorganization plan		
26		55. Culebra Conservation and Development Authority		
27	A.	Payroll and related costs		221,000
28	i	Salaries	221,000	
29	ii	Salaries for trust employees	-	
30	iii	Overtime	-	
31	iv	Christmas bonus	-	
32	v	Healthcare	-	
33	vi	Other benefits	-	
34	vii	Early retirement benefits & voluntary transition programs	-	
35	viii	Other payroll	-	
36	B.	Purchased services		38,000
37	C.	Professional services		30,000
38	i	Legal professional services	20,000	

SPECIAL REVENUE FUNDS

1	ii	Finance and accounting professional services	10,000	
2	D.	Other operating expenses		25,000
3	E.	Materials and supplies		5,000
4		Total Culebra Conservation and Development Authority		319,000
5				
6		56. Puerto Rico Public Broadcasting Corporation		
7	A.	Appropriations to non-governmental entities		142,000
8	i	Act 80 Pension Reserve Trust Contribution	142,000	
9		Total Puerto Rico Public Broadcasting Corporation		142,000
10		Subtotal Closures - per the government's reorganization plan		461,000
11				
12	XXI	Utilities Commission		
13		57. Public Service Regulatory Board		
14	A.	Payroll and related costs		10,803,000
15	i	Salaries	4,954,000	
16	ii	Salaries for trust employees	4,253,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	-	
19	v	Healthcare	529,000	
20	vi	Other benefits	1,067,000	
21	vii	Early retirement benefits & voluntary transition programs	-	
22	viii	Other payroll	-	
23	B.	Payments to PayGo		655,000
24	C.	Facilities and utility payments		624,000
25	i	Payments to PRASA	36,000	
26	ii	Payments to PBA	19,000	
27	iii	Payments to GSA (for fuel and lubricants)	143,000	
28	iv	Other facilities costs	426,000	
29	D.	Purchased services		3,716,000
30	i	Payments for PRIMAS	250,000	
31	ii	Leases (excluding PBA)	1,084,000	
32	iii	Maintenance & repairs	554,000	
33	iv	Other purchased services	1,828,000	
34	E.	Transportation		223,000
35	F.	Professional services		6,954,000
36	i	Information technology (IT) professional services	90,000	
37	ii	Legal professional services	2,239,000	
38	iii	Labor and human resources professional services	90,000	

SPECIAL REVENUE FUNDS

1	iv	Finance and accounting professional services	15,000	
2	v	Engineering and architecture professional services	2,888,000	
3	vi	Medical professional services	20,000	
4	vii	Title III professional fees	500,000	
5	viii	Other professional services	1,112,000	
6	G.	Other operating expenses		182,000
7	H.	Materials and supplies		207,000
8	I.	Equipment purchases		772,000
9	J.	Media and advertisements		406,000
10	K.	Undistributed appropriations		7,557,000
11		Total Public Service Regulatory Board		32,099,000
12		Subtotal Utilities Commission		32,099,000
13				
14	XXII	Other		
15		58. State Insurance Fund Corporation		
16	A.	Payroll and related costs		189,727,000
17	i	Salaries	140,410,000	
18	ii	Salaries for trust employees	-	
19	iii	Overtime	853,000	
20	iv	Christmas bonus	3,206,000	
21	v	Healthcare	28,167,000	
22	vi	Other benefits	14,865,000	
23	vii	Early retirement benefits & voluntary transition programs	-	
24	viii	Other payroll	2,226,000	
25	B.	Payments to PayGo		108,987,000
26	C.	Facilities and utility payments		7,796,000
27	i	Payments to PREPA	6,242,000	
28	ii	Payments to PRASA	788,000	
29	iii	Payments to PBA	176,000	
30	iv	Other facilities costs	590,000	
31	D.	Purchased services		75,187,000
32	i	Leases (excluding PBA)	18,115,000	
33	ii	Maintenance & repairs	11,250,000	
34	iii	Other purchased services	8,322,000	
35	iv	For contracts with health specialists in orthopedics, physiatry, neurology,		
36		optometry, pulmonology, radiology services, laboratories and hospitals	35,000,000	
37	v	To cover other insurance coverages (not payments to PRIMAS)	2,500,000	
38	E.	Transportation		939,000

SPECIAL REVENUE FUNDS

1	F.	Professional services		9,062,000
2	G.	Other operating expenses		19,790,000
3	H.	Materials and supplies		26,824,000
4	I.	Equipment purchases		12,221,000
5	J.	Media and advertisements		1,100,000
6	K.	Social well-being for Puerto Rico		91,000,000
7	i	For incentives and subsidies for the payment of allowances, temporary and		
8		permanent disabilities, transportation of injured people to medical		
9		appointments, costs of acquiring equipment for workers, and also materials		
10		to assist with surgical operations	91,000,000	
11	L.	Appropriations to non-governmental entities		46,399,000
12	i	Act 80 Pension Reserve Trust Contribution	3,041,000	
13	ii	For contributions to the Industrial Commission, Department of Labor,		
14		Vocational Rehabilitation, among others	43,358,000	
15	Total State Insurance Fund Corporation			589,032,000
16				
17	59. Automobile Accidents Compensation Administration			
18	A.	Payroll and related costs		28,972,000
19	i	Salaries	18,960,000	
20	ii	Salaries for trust employees	2,028,000	
21	iii	Overtime	60,000	
22	iv	Christmas bonus	-	
23	v	Healthcare	3,406,000	
24	vi	Other benefits	4,146,000	
25	vii	Early retirement benefits & voluntary transition programs	361,000	
26	viii	Other payroll	11,000	
27	B.	Payments to PayGo		12,821,000
28	C.	Facilities and utility payments		1,088,000
29	i	Payments to PREPA	766,000	
30	ii	Payments to PRASA	132,000	
31	iii	Other facilities costs	190,000	
32	D.	Purchased services		6,731,000
33	i	Payments for PRIMAS	634,000	
34	ii	Leases (excluding PBA)	1,260,000	
35	iii	Maintenance & repairs	2,410,000	
36	iv	Other purchased services	2,427,000	
37	E.	Transportation		249,000
38	F.	Professional services		3,388,000

SPECIAL REVENUE FUNDS

1	i	Information technology (IT) professional services	605,000	
2	ii	Legal professional services	725,000	
3	iii	Finance and accounting professional services	424,000	
4	iv	Medical professional services	531,000	
5	v	Other professional services	1,103,000	
6	G.	Other operating expenses		37,779,000
7	i	Other operating expenses	715,000	
8	ii	For expenses incurred in medical services from injuries related to		
9		automobile accident claims	37,064,000	
10	H.	Materials and supplies		278,000
11	I.	Equipment purchases		3,387,000
12	J.	Media and advertisements		900,000
13	K.	Donations, subsidies and other distributions (including court sentences)		2,494,000
14		Total Automobile Accidents Compensation Administration		98,087,000
15		Subtotal Other		687,119,000
16				
17	XXIII	Finance Commission		
18	60.	Office of the Commissioner of Insurance		
19	A.	Payroll and related costs		6,720,000
20	i	Salaries	3,975,000	
21	ii	Salaries for trust employees	1,700,000	
22	iii	Overtime	-	
23	iv	Christmas bonus	49,000	
24	v	Healthcare	445,000	
25	vi	Other benefits	549,000	
26	vii	Early retirement benefits & voluntary transition programs	-	
27	viii	Other payroll	2,000	
28	B.	Payments to PayGo		1,316,000
29	C.	Facilities and utility payments		31,000
30	i	Payments to GSA (for fuel and lubricants)	3,000	
31	ii	Other facilities costs	28,000	
32	D.	Purchased services		1,295,000
33	i	Payments for PRIMAS	122,000	
34	ii	Leases (excluding PBA)	1,051,000	
35	iii	Maintenance & repairs	5,000	
36	iv	Other purchased services	117,000	
37	E.	Transportation		23,000
38	F.	Professional services		2,282,000

SPECIAL REVENUE FUNDS

1	i	Information technology (IT) professional services	210,000	
2	ii	Legal professional services	80,000	
3	iii	Finance and accounting professional services	500,000	
4	iv	Other professional services	1,492,000	
5	G.	Other operating expenses		107,000
6	H.	Materials and supplies		25,000
7	I.	Equipment purchases		75,000
8	J.	Media and advertisements		12,000
9	K.	Appropriations to non-governmental entities		47,000
10	i	Act 80 Pension Reserve Trust Contribution	47,000	
11		Total Office of the Commissioner of Insurance		11,933,000
12				
13		61. Office of the Financial Institutions Commissioner		
14	A.	Payroll and related costs		9,179,000
15	i	Salaries	6,788,000	
16	ii	Salaries for trust employees	1,097,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	54,000	
19	v	Healthcare	197,000	
20	vi	Other benefits	1,043,000	
21	vii	Early retirement benefits & voluntary transition programs	-	
22	viii	Other payroll	-	
23	B.	Payments to PayGo		2,328,000
24	C.	Facilities and utility payments		30,000
25	D.	Purchased services		1,613,000
26	i	Payments for PRIMAS	55,000	
27	ii	Leases (excluding PBA)	1,158,000	
28	iii	Maintenance & repairs	60,000	
29	iv	Other purchased services	340,000	
30	E.	Transportation		80,000
31	F.	Professional services		1,523,000
32	i	Information technology (IT) professional services	743,000	
33	ii	Legal professional services	485,000	
34	iii	Other professional services	295,000	
35	G.	Other operating expenses		231,000
36	H.	Materials and supplies		21,000
37	I.	Equipment purchases		64,000
38		Total Office of the Financial Institutions Commissioner		15,069,000

SPECIAL REVENUE FUNDS

1	Subtotal Finance Commission		27,002,000
2			
3	XXIV Land		
4	62. Land Authority of Puerto Rico		
5	A. Payroll and related costs		5,918,000
6	i Salaries	3,576,000	
7	ii Salaries for trust employees	1,188,000	
8	iii Overtime	-	
9	iv Christmas bonus	72,000	
10	v Healthcare	425,000	
11	vi Other benefits	545,000	
12	vii Early retirement benefits & voluntary transition programs	-	
13	viii Other payroll	112,000	
14	B. Payments to PayGo		3,669,000
15	C. Facilities and utility payments		458,000
16	i Payments to PREPA	396,000	
17	ii Payments to PRASA	27,000	
18	iii Other facilities costs	35,000	
19	D. Purchased services		288,000
20	i Payments for PRIMAS	49,000	
21	ii Leases (excluding PBA)	58,000	
22	iii Maintenance & repairs	167,000	
23	iv Other purchased services	14,000	
24	E. Transportation		110,000
25	F. Professional services		890,000
26	i Information technology (IT) professional services	30,000	
27	ii Legal professional services	100,000	
28	iii Finance and accounting professional services	110,000	
29	iv Engineering and architecture professional services	518,000	
30	v Other professional services	132,000	
31	G. Other operating expenses		64,000
32	H. Materials and supplies		189,000
33	I. Equipment purchases		124,000
34	J. Media and advertisements		4,000
35	K. Appropriations to non-governmental entities		481,000
36	i Act 80 Pension Reserve Trust Contribution	481,000	
37	Total Land Authority of Puerto Rico		12,195,000
38			

SPECIAL REVENUE FUNDS

1	63. Land Administration of Puerto Rico		
2	A. Payroll and related costs		4,371,000
3	i Salaries	2,064,000	
4	ii Salaries for trust employees	1,514,000	
5	iii Overtime	-	
6	iv Christmas bonus	33,000	
7	v Healthcare	381,000	
8	vi Other benefits	233,000	
9	vii Early retirement benefits & voluntary transition programs	146,000	
10	viii Other payroll	-	
11	B. Payments to PayGo		2,452,000
12	C. Facilities and utility payments		374,000
13	i Payments to PREPA	317,000	
14	ii Payments to PRASA	12,000	
15	iii Payments to GSA (for fuel and lubricants)	20,000	
16	iv Other facilities costs	25,000	
17	D. Purchased services		791,000
18	i Payments for PRIMAS	661,000	
19	ii Maintenance & repairs	100,000	
20	iii Other purchased services	30,000	
21	E. Transportation		25,000
22	F. Professional services		750,000
23	i Information technology (IT) professional services	20,000	
24	ii Legal professional services	600,000	
25	iii Finance and accounting professional services	100,000	
26	iv Other professional services	30,000	
27	G. Other operating expenses		874,000
28	H. Materials and supplies		35,000
29	I. Equipment purchases		100,000
30	J. Media and advertisements		5,000
31	K. Appropriations to non-governmental entities		210,000
32	i Act 80 Pension Reserve Trust Contribution	210,000	
33	Total Land Administration of Puerto Rico		9,987,000
34			
35	64. Innovation Fund for Agricultural Development of Puerto Rico		
36	A. Payroll and related costs		1,410,000
37	i Salaries	836,000	
38	ii Salaries for trust employees	267,000	

SPECIAL REVENUE FUNDS

1	iii	Overtime	-	
2	iv	Christmas bonus	13,000	
3	v	Healthcare	84,000	
4	vi	Other benefits	175,000	
5	vii	Early retirement benefits & voluntary transition programs	11,000	
6	viii	Other payroll	24,000	
7	B.	Payments to PayGo		86,000
8	C.	Purchased services		118,000
9	i	Payments for PRIMAS	37,000	
10	ii	Leases (excluding PBA)	34,000	
11	iii	Maintenance & repairs	16,000	
12	iv	Other purchased services	31,000	
13	D.	Transportation		13,000
14	E.	Professional services		959,000
15	i	Information technology (IT) professional services	50,000	
16	ii	Legal professional services	204,000	
17	iii	Finance and accounting professional services	64,000	
18	iv	Engineering and architecture professional services	70,000	
19	v	Other professional services	571,000	
20	F.	Other operating expenses		28,000
21	G.	Materials and supplies		17,000
22	H.	Equipment purchases		88,000
23	I.	Media and advertisements		22,000
24	J.	Federal Fund matching		966,000
25	K.	Social well-being for Puerto Rico		6,000,000
26	L.	Appropriations to non-governmental entities		4,205,000
27	i	Other appropriations to non-governmental entities	330,000	
28	ii	Agriculture and Infrastructure Projects	2,000,000	
29	iii	Renewable energy project subsidy	1,000,000	
30	iv	Agriculture subsidies	800,000	
31	v	Scholarships for agriculture students	75,000	
32	Total Innovation Fund for Agricultural Development			13,912,000
33	of Puerto Rico			
34	Subtotal Land			36,094,000
35				
36	XXV Instrumentality			
37	65. Municipal Finance Corporation			
38	A.	Payroll and related costs		645,000

SPECIAL REVENUE FUNDS

1	i	Salaries	204,000	
2	ii	Salaries for trust employees	262,000	
3	iii	Overtime	-	
4	iv	Christmas bonus	-	
5	v	Healthcare	63,000	
6	vi	Other benefits	116,000	
7	vii	Early retirement benefits & voluntary transition programs	-	
8	viii	Other payroll	-	
9	B.	Purchased services		381,000
10	i	Payments for PRIMAS	381,000	
11	C.	Professional services		200,000
12	i	Legal professional services	140,000	
13	ii	Finance and accounting professional services	25,000	
14	iii	Other professional services	35,000	
15	D.	Other operating expenses		955,000
16	E.	Materials and supplies		7,000
17	F.	Social well-being for Puerto Rico		402,477,000
18	i	Funds related to 1% of the SUT collected on behalf of the		
19		municipalities, according to Act 19-2014	402,477,000	
20		Total Municipal Finance Corporation		404,665,000
21		Subtotal Instrumentality		404,665,000
22				
23		TOTAL SPECIAL REVENUE FUNDS		5,428,810,000
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Section 2.- Any expenditure funded through SRFs cannot exceed the lower of: (1) the amount authorized in this budget for the corresponding government entity and concept of expenditure or (2) the corresponding special revenue amount collected in FY2026 and available in the SRF.

Section 3.- State unemployment insurance, disability insurance, and chauffeur's insurance funds in excess of the budgeted amount may be deposited and must be reported to the Oversight Board within 7 days of deposit. To be able to disburse funds in excess of the amount budgeted, the relevant agency must submit a budgetary request for the corresponding analysis and approval of the Oversight Board.

Section 4.- No later than 45 days after the closing of each quarter of FY2026, the Secretary of Treasury shall revise the projected net revenues of the SRF for FY2026 (the "Quarterly Revision") and shall send the revised version to the Director of the OMB, the Governor, and the Oversight Board, with a copy sent to the Legislative Assembly. The Quarterly Revision shall project future revenues based on actual SRF revenues and include revisions to the assumptions used to generate the SRF's net revenue projections.

Section 5.- All authorized SRF budget amounts for government entities, including those with funds outside of the Treasury Single Account ("TSA"), for any prior fiscal year, are eliminated and no carry over of such funds may be used, subject to Oversight Board adjustment at any time, with the exception of: (i) expenditures authorized in the FY2025 certified budget to carry out permanent improvements that have been encumbered, accounted for, and kept on the books but not exceeding two fiscal years; (ii) expenditures in the certified budget for equipment with procurement cycles that extend beyond the end of the fiscal year, which are encumbered on or before June 30, 2025; (iii) the portion of expenditures authorized for FY2025 that have been encumbered on or before June 30 of such fiscal year, which shall be kept in the books for 60 days after the termination of that fiscal year and after those 60 days no amount shall be drawn against such portion for any reason; (iv) the federal unemployment funds collected and managed by the Commonwealth, which are held under the custody of the Department of Labor and Human Resources ("DLHR"); (v) reported unused funds for FY2025 from DOH Pediatric University Hospital Program, Adult University Hospital Program, and Bayamón University Hospital Program (vi) reported unused funds from DOH's Intellectual Disability program; (vii) unused SRFs intended for Catastrophic Disease Fund related expenditures; (viii) unused funds intended for the use of the Scrap Tire Management Program under the Department of Natural and Environmental Resources ("DNER"); (ix) unused funds intended for the use of the Used Oil Management Program under the DNER; (x) FY2025 unused SRFs intended for the DOH's Puerto Rico Proficiency Program; (xi) unused funds for all programs related to State unemployment insurance, disability insurance, and chauffeur's insurance, which are held under the custody of the DLHR; (xii) unused funds from the Tax Increment Financing program of the Convention Center District Authority; (xiii) unused funds pertaining to unclaimed child support payments under the custody of the Child Support Administration; (xiv) Social Security payments for minors under the Commonwealth's custody in the Family and Children Administration; and (xv) unused funds for all Act 60-2019 economic incentive funds. In addition, this restriction on the use of unused authorized prior fiscal year amounts shall not apply to: (a) programs financed in whole or in part with federal funds (such programs must follow the established protocol to formally submit request for extensions from the OMB); (b) orders by a United States district court with jurisdiction over all matters under Title III of PROMESA; (c) reported unused funds from Department of Education's Pell Grants program until the end of the following fiscal year; or (d) matters pertaining to any consent decree or injunction, or an administrative order or settlement entered into with a federal agency, with respect to federal programs.

In addition, agencies or programs that receive more than 50% of their revenue in the last quarter of the fiscal year and have less than 25% General Fund support, may receive a fund extension of their budgeted funds through December 31, 2025, subject to approval from OMB and the submission of monthly revenue receipts for the prior two fiscal years to OMB evidencing the trend of their collections. In addition, on or before July 31, 2025, OMB must provide the Oversight Board with the following: (i) a list of agencies and programs that have met the criteria; (ii) the supporting documentation received from the agencies or programs; and (iii) the amount of funding extended into FY2026 per concept of spend and its corresponding account. Lastly, on or before January 31, 2026, OMB must provide evidence that all accounts were closed.

Section 6.- Notwithstanding any provision in the 2024 Commonwealth Fiscal Plan to the contrary, each of the appropriations listed in the upcoming FY2026 SRF Budget under the following sources of revenue are entirely dependent on the level of revenues collected therefrom: (i) Allocation of SUT to FAM (excluding Debt Portion); (ii) Outflow of the Special Fund for Economic Development (“FEDE,” for its Spanish acronym) portion of Corporate Income Taxes and Non-Resident Withholding as well as all Act 60 incentives; (iii) Cigarette and rum distributions; and (iv) CRIM’s property tax of 1.03%. As such, the disbursements of those appropriations will be gradual and subject to the actual collections thereunder. No expenditure, disbursement, pledge, or any other encumbrance of any such funds may be made until such time as the revenues are collected and accounted for in the books.

Section 7.- On or before July 31, 2025, the Secretary of Treasury, Executive Director of AAFAF, and the Director of the OMB shall provide to the Oversight Board, with a copy sent to the Legislative Assembly, a certification indicating the amounts of unused FY2025 authorized SRF budget amounts for all items enumerated in Section 5. If the Government fails to submit said certification, the amount of unused funds in items in Section 5.i and 5.ii of the General Fund Control Language will not carry over to the following fiscal year.

Section 8.- Each power of OMB, AAFAF, or the Department of Treasury, including the authorities granted under Act 230-1974, as amended, known as the “Puerto Rico Government Accounting Act” to authorize the reprogramming or extension of authorized SRF budget amounts and/or cash balances of prior fiscal years is hereby suspended. Authorized SRF amounts in this FY2026 certified Commonwealth budget may only be reprogrammed with the prior written approval of the Oversight Board. For the avoidance of doubt, this prohibition includes any reprogramming of any amount, line item or expenditure provided in this budget, regardless of whether it is an intra-agency reprogramming. Reprogramming requests also known as reappropriations may be made into spend concepts and/or objects not explicitly listed in the FY2026 certified budget resolution as long as such requests are submitted to and approved by the Oversight Board in advance pursuant to PROMESA Section 204(c).

Section 9.- The Governor shall submit to the Oversight Board all reporting requirements set forth in Appendix II Exhibit 54 of the 2024 Commonwealth Fiscal Plan according to the reporting cadence described therein. In addition, if the Oversight Board approves a reprogramming pursuant to Section 8, the immediately subsequent report by the Governor must illustrate the specific implementation of such reprogramming, including the amount, the source of the reprogrammed amount identified by Government entity and expenditure concept, the Government entity that received such amount, and the expenditure concept to which it was applied.

In addition, the Governor shall submit to the Oversight Board a comprehensive reporting package in a similar format to that required in accordance with Section 203 of PROMESA for the following specified programs within different agencies: (i) Department of Education's ("PRDE") Special Education Program; (ii) DOH's Adult University Hospital Program; (iii) DOH's Pediatric University Hospital Program; (iv) DOH's Bayamón University Hospital Program; (v) DOH's Intellectual Disability Program; (vi) Mental Health and Anti-Addiction Services Administration's ("ASSMCA," for its Spanish acronym) Río Piedras Psychiatric Hospital Program; (vii) Department of Treasury's Traditional Lottery Program; and (viii) Department of Treasury's Electronic Lottery Program. Program reporting must include and clearly detail budget to actuals on a concept level basis, any reprogramming of funds within the program, and any reprogramming of funds to/from other programs or agencies.

In addition, the Governor shall submit to the Oversight Board a monthly reporting package detailing capital expenditure spending by agency and project, including capital expenditure spending that could be incurred which has Requests for Proposal ("RFPs") issued, for which contracts have been awarded, and which are in process. To the extent the Oversight Board requires additional reporting regarding federal funds, it shall notify the Governor.

In addition, on a monthly basis, the Department of Treasury must submit a report certifying total income tax collected from exempt businesses and royalty income taxes withheld and deposited by exempt businesses under Act 60-2019 and prior tax incentives acts. This report must be accompanied by a variance analysis which compares collections to previous periods and explanations for said variances. Pursuant to Act 60-2019, all incentives are funded by 10% of the income tax paid by exempt businesses and royalty income taxes withheld and deposited by exempt businesses under Act 60-2019 and prior tax incentives acts. As such, disbursements related to the incentive appropriations covered by Act 60-2019 (Cruise Ships, Green Energy, Cine, FEDE, Export & Development fund incentives, rum program incentives, entrepreneurial incentives and promotion of employment and economic activity incentives, among others) will be gradual and subject to actual collections. The Department of Economic Development and Commerce will determine the amount to be allocated to each incentive until reaching the budgeted amount.

Furthermore, in order to ensure maximum and proper use of federal funds, such as, but not limited to, (i) Disaster Relief Fund ("DRF"), (ii) Coronavirus Aid, Relief, and Economic Security Act ("CARES"), (iii) Families First Coronavirus Response Act ("FFCRA"), (iv) Coronavirus Response and Relief Supplemental Appropriations Act ("CRRSAA"), (v) and American Rescue Plan ("ARP"), the Governor shall submit a work plan before any funds are disbursed. Improved reporting will help prevent and combat actual, the appearance of, and claims of, misuse, fraud, waste, and abuse. Therefore, the Governor shall also submit to the Oversight Board any report that the Commonwealth government (i) provides to the federal government or (ii) creates internally. Such reports shall be provided to the Oversight Board at the same time they are provided to the federal government or circulated internally within the Commonwealth government. The Governor shall also provide, as requested, performance metrics regarding, but not limited to, time required to submit claims, time required to submit compliance reporting, and time required to collect reimbursement claims.

The reports required pursuant to Section 9 are in addition to the reports that the Governor must submit to the Oversight Board in accordance with Section 203 of PROMESA.

Section 10.- In conjunction with the reports that the Governor must submit to the Oversight Board no later than 15 days after the last day of each quarter of FY2026, pursuant to Section 203 of PROMESA, the Secretary of Treasury, Executive Director of AAFAF, and the Director of OMB shall each certify to the Oversight Board that no authorized SRF budget amount of any previous fiscal year (except for those covered by the exceptions in the sections above) has been used to cover any expenditure unless authorized by the Oversight Board.

Section 11.- OMB and the Department of Treasury are authorized to establish the necessary mechanisms to ensure that when implementing the concept of mobility, pursuant to the provisions of Act 8-2017, as amended, known as the “Puerto Rico Human Resources Management and Transformation in the Government Act,” the corresponding transfer of funds allocated to payroll and related costs of said employees are to be carried out simultaneously.

Section 12.- The Secretary of Treasury, the Director of the OMB, and the Finance Director and Executive Director of each agency or public corporation covered by the 2024 Commonwealth Fiscal Plan shall be responsible for not spending or encumbering during FY2026 any amount that exceeds the authorized SRF budget amounts for FY2026. This prohibition applies to every SRF budget amount authorized herein as certified by the Oversight Board, including amounts for payroll and related costs. The Executive Director of AAFAF and the Director of OMB shall also certify to the Oversight Board, with a copy sent to the Legislative Assembly, by September 30, 2025, that no amount was spent or encumbered that exceeded the authorized SRF amount in the certified budget for FY2025.

Section 13.- For the avoidance of doubt, any reference in the budget to AAFAF, the Department of Treasury, or OMB, or any of their respective officers, shall apply to any successor thereof.

Section 14.- On or before July 31, 2025, the Governor shall provide to the Oversight Board budget projections of SRF revenues and expenditures for each quarter of FY2026, which must be consistent with the corresponding budget certified by the Oversight Board (the “Quarterly Budget”). The Quarterly Budget shall be provided to the Oversight Board in Excel format and include detailed allocations by agency, public corporation, fund type and concept of spend. Together with the report that the Governor must provide under Section 203 of PROMESA not later than 15 days after the last day of each quarter, the Governor shall provide a quarterly variance analysis that is consistent with modified accrual accounting.

Section 15.- Any legislation to modify the use or purposes of the funds allocated in this budget will require a prior certification of compliance with the Fiscal Plan from the Oversight Board, which identifies an accurate source of funds that is aligned with this budget, in order to guarantee compliance with said Fiscal Plan.

Section 16.- The Special Revenue Funds and Federal Funds budget shall be adopted in both of Puerto Rico’s official languages, English and Spanish. If in the interpretation or application of the budget a conflict arises between the English and Spanish texts, the English text shall govern.

Section 17.- Severability.

If any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this resolution were to be annulled or declared unconstitutional, the order to such effect will neither affect nor invalidate the remainder of this resolution.

The effect of such an order shall be limited to the clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this resolution so annulled or declared unconstitutional. If the application to a person or circumstance of any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter, heading, or part of this resolution, were to be annulled or declared unconstitutional, the order to such effect will neither affect nor invalidate the application of the remainder of this resolution to such persons or circumstances to which it may be validly applied.

Section 18.- The following amount of funds transferred by the U.S. Government to be used for expenses related to Federal programs implemented by the Government of Puerto Rico are budgeted for FY2026:

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FEDERAL FUNDS

1 I. Department of Public Safety

2 1. Department of Public Safety

3	A.	Payroll and related costs		3,182,000
4	i	Salaries	1,495,000	
5	ii	Salaries for trust employees	352,000	
6	iii	Overtime	1,000,000	
7	iv	Christmas bonus	-	
8	v	Healthcare	121,000	
9	vi	Other benefits	214,000	
10	vii	Early retirement benefits & voluntary transition programs	-	
11	viii	Other payroll	-	
12	B.	Purchased services		3,209,000
13	i	Leases (excluding PBA)	324,000	
14	ii	Maintenance & Repairs	20,000	
15	iii	Other purchased services	2,865,000	
16	C.	Transportation		75,000
17	D.	Professional services		593,000
18	i	Information technology (IT) professional services	3,000	
19	ii	Other professional services	590,000	
20	E.	Other operating expenses		142,000
21	F.	Materials and supplies		333,000
22	G.	Equipment purchases		3,329,000
23	H.	Media and advertisements		145,000
24	Total Department of Public Safety			11,008,000

25

26 1.1 Puerto Rico Police Department

27	A.	Payroll and related costs		1,000,000
28	i	Salaries	-	
29	ii	Salaries for trust employees	-	
30	iii	Overtime	1,000,000	
31	iv	Christmas bonus	-	
32	v	Healthcare	-	
33	vi	Other benefits	-	
34	vii	Early retirement benefits & voluntary transition programs	-	
35	viii	Other payroll	-	
36	B.	Purchased services		300,000
37	C.	Professional services		330,000
38	D.	Materials and supplies		111,000

FEDERAL FUNDS

1	Total Puerto Rico Police Department	1,741,000
2		
3	1.2 Puerto Rico Fire Department Bureau	
4	A. Purchased services	1,399,000
5	i Maintenance & repairs	20,000
6	ii Other purchased services	1,379,000
7	B. Materials and supplies	200,000
8	C. Equipment purchases	3,158,000
9	Total Puerto Rico Fire Department Bureau	4,757,000
10		
11	1.3 Emergency and Disaster Management Bureau	
12	A. Payroll and related costs	2,182,000
13	i Salaries	1,495,000
14	ii Salaries for trust employees	352,000
15	iii Overtime	-
16	iv Christmas bonus	-
17	v Healthcare	121,000
18	vi Other benefits	214,000
19	vii Early retirement benefits & voluntary transition programs	-
20	viii Other payroll	-
21	B. Purchased services	1,510,000
22	i Leases (excluding PBA)	324,000
23	ii Other purchased services	1,186,000
24	C. Transportation	75,000
25	D. Professional services	263,000
26	i Information technology (IT) professional services	3,000
27	ii Other professional services	260,000
28	E. Other operating expenses	142,000
29	F. Materials and supplies	22,000
30	G. Equipment purchases	171,000
31	H. Media and advertisements	145,000
32	Total Emergency and Disaster Management Bureau	4,510,000
33	Subtotal Department of Public Safety	11,008,000
34		
35	II. Health	
36	2. Puerto Rico Health Insurance Administration	
37	A. Payroll and related costs	3,801,000
38	i Salaries	1,829,000

FEDERAL FUNDS

1	ii	Salaries for trust employees	717,000	
2	iii	Overtime	-	
3	iv	Christmas bonus	21,000	
4	v	Healthcare	804,000	
5	vi	Other benefits	278,000	
6	vii	Early retirement benefits & voluntary transition programs	152,000	
7	viii	Other payroll	-	
8	B.	Facilities and utility payments		151,000
9	i	Payments to PREPA	63,000	
10	ii	Payments to GSA (for fuel and lubricants)	7,000	
11	iii	Other facilities costs	81,000	
12	C.	Purchased services		968,000
13	i	Leases (excluding PBA)	342,000	
14	ii	Maintenance & repairs	110,000	
15	iii	Other purchased services	516,000	
16	D.	Transportation		35,000
17	E.	Professional services		9,814,000
18	i	Information technology (IT) professional services	1,732,000	
19	ii	Legal professional services	394,000	
20	iii	Finance and accounting professional services	742,000	
21	iv	Medical professional services	138,000	
22	v	Other professional services	6,808,000	
23	F.	Other operating expenses		59,000
24	G.	Materials and supplies		32,000
25	H.	Equipment purchases		181,000
26	I.	Media and advertisements		7,000
27	J.	Social well-being for Puerto Rico		4,002,293,000
28		Total Puerto Rico Health Insurance Administration		4,017,341,000
29				
30	3.	Department of Health		
31	A.	Payroll and related costs		47,930,000
32	i	Salaries	30,466,000	
33	ii	Salaries for trust employees	211,000	
34	iii	Overtime	-	
35	iv	Christmas bonus	1,115,000	
36	v	Healthcare	2,494,000	
37	vi	Other benefits	13,212,000	
38	vii	Early retirement benefits & voluntary transition programs	-	

FEDERAL FUNDS

1	viii	Other payroll	432,000	
2	B.	Facilities and utility payments		7,606,000
3	i	Payments to PREPA	564,000	
4	ii	Payments to PRASA	263,000	
5	iii	Payments to PBA	21,000	
6	iv	Payments to GSA (for fuel and lubricants)	21,000	
7	v	Other facilities costs	6,737,000	
8	C.	Purchased services		31,340,000
9	i	Leases (excluding PBA)	5,740,000	
10	ii	Maintenance & repairs	1,241,000	
11	iii	Other purchased services	24,359,000	
12	D.	Transportation		1,430,000
13	E.	Professional services		69,512,000
14	i	Information technology (IT) professional services	6,593,000	
15	ii	Legal professional services	31,000	
16	iii	Labor and human resources professional services	2,000	
17	iv	Medical professional services	1,563,000	
18	v	Other professional services	61,323,000	
19	F.	Other operating expenses		1,729,000
20	G.	Materials and supplies		287,763,000
21	H.	Equipment purchases		1,721,000
22	I.	Media and advertisements		1,871,000
23	J.	Federal Fund matching		88,866,000
24	K.	Donations, subsidies and other distributions (including court sentences)		85,724,000
25	L.	Appropriations to non-governmental entities		10,515,000
26	M.	Undistributed appropriations		6,083,000
27		Total Department of Health		642,090,000
28				
29	3.1	Adults University Hospital within Department of Health		
30	A.	Facilities and utility payments		4,419,000
31	B.	Materials and supplies		9,410,000
32		Total Adults University Hospital within Department of Health		13,829,000
33				
34	3.2	Pediatric University Hospital within Department of Health		
35	A.	Professional services		1,523,000
36	i	Medical professional services	1,523,000	
37	B.	Materials and supplies		1,110,000
38		Total Pediatric University Hospital within Department of Health		2,633,000

FEDERAL FUNDS

1			
2	3.3 Bayamón University Hospital within Department of Health		
3	A. Payroll and related costs		55,000
4	i Salaries	-	
5	ii Salaries for trust employees	-	
6	iii Overtime	-	
7	iv Christmas bonus	-	
8	v Healthcare	-	
9	vi Other benefits	55,000	
10	vii Early retirement benefits & voluntary transition programs	-	
11	viii Other payroll	-	
12	B. Purchased services		727,000
13	i Leases (excluding PBA)	140,000	
14	ii Maintenance & repairs	207,000	
15	iii Other purchased services	380,000	
16	C. Transportation		6,000
17	D. Professional services		1,194,000
18	i Information technology (IT) professional services	40,000	
19	ii Labor and human resources professional services	2,000	
20	iii Medical professional services	2,000	
21	iv Other professional services	1,150,000	
22	E. Other operating expenses		34,000
23	F. Materials and supplies		1,586,000
24	Total Bayamón University Hospital within Department of Health		3,602,000
25			
26	3.4 Other Programs within Department of Health		
27	A. Payroll and related costs		47,875,000
28	i Salaries	30,466,000	
29	ii Salaries for trust employees	211,000	
30	iii Overtime	-	
31	iv Christmas bonus	1,115,000	
32	v Healthcare	2,494,000	
33	vi Other benefits	13,157,000	
34	vii Early retirement benefits & voluntary transition programs	-	
35	viii Other payroll	432,000	
36	B. Facilities and utility payments		3,187,000
37	i Payments to PREPA	564,000	
38	ii Payments to PRASA	263,000	

FEDERAL FUNDS

1	iii	Payments to PBA	21,000	
2	iv	Payments to GSA (for fuel and lubricants)	21,000	
3	v	Other facilities costs	2,318,000	
4	C.	Purchased services		30,613,000
5	i	Leases (excluding PBA)	5,600,000	
6	ii	Maintenance & repairs	1,034,000	
7	iii	Other purchased services	23,979,000	
8	D.	Transportation		1,424,000
9	E.	Professional services		66,795,000
10	i	Information technology (IT) professional services	6,553,000	
11	ii	Legal professional services	31,000	
12	iii	Medical professional services	38,000	
13	iv	Other professional services	60,173,000	
14	F.	Other operating expenses		1,695,000
15	G.	Materials and supplies		275,657,000
16	H.	Equipment purchases		1,721,000
17	I.	Media and advertisements		1,871,000
18	J.	Federal Fund matching		88,866,000
19	K.	Donations, subsidies and other distributions (including court sentences)		85,724,000
20	L.	Appropriations to non-governmental entities		10,515,000
21	M.	Undistributed appropriations		6,083,000
22	Total Other Programs within Department of Health			622,026,000
23				
24	4. Mental Health and Drug Addiction Services Administration			
25	A.	Payroll and related costs		7,070,000
26	i	Salaries	5,792,000	
27	ii	Salaries for trust employees	-	
28	iii	Overtime	2,000	
29	iv	Christmas bonus	197,000	
30	v	Healthcare	533,000	
31	vi	Other benefits	541,000	
32	vii	Early retirement benefits & voluntary transition programs	-	
33	viii	Other payroll	5,000	
34	B.	Facilities and utility payments		146,000
35	i	Payments to PREPA	14,000	
36	ii	Payments to PRASA	4,000	
37	iii	Payments to GSA (for fuel and lubricants)	52,000	
38	iv	Other facilities costs	76,000	

FEDERAL FUNDS

1	C.	Purchased services		4,105,000
2	i	Leases (excluding PBA)	997,000	
3	ii	Maintenance & repairs	108,000	
4	iii	Other purchased services	3,000,000	
5	D.	Transportation		202,000
6	E.	Professional services		38,505,000
7	i	Medical professional services	2,013,000	
8	ii	Other professional services	36,492,000	
9	F.	Other operating expenses		2,974,000
10	G.	Materials and supplies		3,842,000
11	H.	Equipment purchases		864,000
12	I.	Social well-being for Puerto Rico		240,000
13	J.	Appropriations to non-governmental entities		3,957,000
14		Total Mental Health and Drug Addiction Services Administration		61,905,000

15

16 **5. University of Puerto Rico Comprehensive Cancer Center**

17	A.	Payroll and related costs		4,342,000
18	i	Salaries	3,453,000	
19	ii	Salaries for trust employees	-	
20	iii	Overtime	-	
21	iv	Christmas bonus	45,000	
22	v	Healthcare	359,000	
23	vi	Other benefits	381,000	
24	vii	Early retirement benefits & voluntary transition programs	104,000	
25	viii	Other payroll	-	
26	B.	Transportation		150,000
27	C.	Professional services		2,551,000
28	D.	Other operating expenses		1,438,000
29	E.	Materials and supplies		148,000
30	F.	Equipment purchases		13,000
31	G.	Undistributed appropriations		1,078,000
32		Total University of Puerto Rico Comprehensive Cancer Center		9,720,000

33 **Subtotal Health** **4,731,056,000**

34

35 **III. Education**36 **6. Department of Education**

37	A.	Payroll and related costs		501,696,000
38	i	Salaries	431,170,000	

FEDERAL FUNDS

1	ii	Salaries for trust employees	58,000	
2	iii	Overtime	-	
3	iv	Christmas bonus	6,295,000	
4	v	Healthcare	16,170,000	
5	vi	Other benefits	43,664,000	
6	vii	Early retirement benefits & voluntary transition programs	-	
7	viii	Other payroll	4,339,000	
8	B.	Facilities and utility payments		1,514,000
9	i	Payments to GSA (for fuel and lubricants)	247,000	
10	ii	Other facilities costs	1,267,000	
11	C.	Purchased services		195,998,000
12	i	Leases (excluding PBA)	4,564,000	
13	ii	Maintenance & repairs	113,683,000	
14	iii	Other purchased services	77,751,000	
15	D.	Transportation		44,901,000
16	E.	Professional services		722,651,000
17	i	Information technology (IT) professional services	392,000	
18	ii	Legal professional services	76,000	
19	iii	Other professional services	722,183,000	
20	F.	Other operating expenses		162,833,000
21	G.	Payments of current and prior period obligations		6,000
22	H.	Materials and supplies		160,827,000
23	I.	Equipment purchases		184,233,000
24	J.	Media and advertisements		164,000
25	K.	Donations, subsidies and other distributions (including court sentences)		1,000
26	L.	Social well-being for Puerto Rico		71,538,000
27	M.	Appropriations to non-governmental entities		3,283,000
28	N.	Undistributed appropriations		101,026,000
29		Total Department of Education		2,150,671,000
30				
31	6.1	Special Education Program within Department		
32		of Education		
33	A.	Payroll and related costs		45,746,000
34	i	Salaries	38,463,000	
35	ii	Salaries for trust employees	-	
36	iii	Overtime	-	
37	iv	Christmas bonus	1,076,000	
38	v	Healthcare	1,614,000	

FEDERAL FUNDS

1	vi	Other benefits	4,593,000	
2	vii	Early retirement benefits & voluntary transition programs	-	
3	viii	Other payroll	-	
4	B.	Purchased services		108,000
5	C.	Transportation		230,000
6	D.	Professional services		89,088,000
7	E.	Other operating expenses		526,000
8	F.	Materials and supplies		822,000
9	G.	Equipment purchases		1,106,000
10	H.	Undistributed appropriations		15,731,000
11		Total Special Education Program within Department		153,357,000
12		of Education		

6.2 Career and Technical Education within the Department of Education

16	A.	Payroll and related costs		2,794,000
17	i	Salaries	2,543,000	
18	ii	Salaries for trust employees	-	
19	iii	Overtime	-	
20	iv	Christmas bonus	17,000	
21	v	Healthcare	42,000	
22	vi	Other benefits	192,000	
23	vii	Early retirement benefits & voluntary transition programs	-	
24	viii	Other payroll	-	
25	B.	Professional services		1,450,000
26	C.	Other operating expenses		3,135,000
27	D.	Materials and supplies		3,953,000
28	E.	Equipment purchases		9,412,000
29	F.	Appropriations to non-governmental entities		243,000
30		Total Career and Technical Education with the Department		20,987,000
31		of Education		

6.3 Other Programs within the Department of Education

34	A.	Payroll and related costs		453,156,000
35	i	Salaries	390,164,000	
36	ii	Salaries for trust employees	58,000	
37	iii	Overtime	-	
38	iv	Christmas bonus	5,202,000	

FEDERAL FUNDS

1	v	Healthcare	14,514,000	
2	vi	Other benefits	38,879,000	
3	vii	Early retirement benefits & voluntary transition programs	-	
4	viii	Other payroll	4,339,000	
5	B.	Facilities and utility payments		1,514,000
6	i	Payments to GSA (for fuel and lubricants)	247,000	
7	ii	Other facilities costs	1,267,000	
8	C.	Purchased services		195,890,000
9	i	Leases (excluding PBA)	4,564,000	
10	ii	Maintenance & repairs	113,683,000	
11	iii	Other purchased services	77,643,000	
12	D.	Transportation		44,671,000
13	E.	Professional services		632,113,000
14	i	Information technology (IT) professional services	392,000	
15	ii	Legal professional services	76,000	
16	iii	Other professional services	631,645,000	
17	F.	Other operating expenses		159,172,000
18	G.	Payments of current and prior period obligations		6,000
19	H.	Materials and supplies		156,052,000
20	I.	Equipment purchases		173,715,000
21	J.	Media and advertisements		164,000
22	K.	Donations, subsidies and other distributions (including court sentences)		1,000
23	L.	Social well-being for Puerto Rico		71,538,000
24	M.	Appropriations to non-governmental entities		3,040,000
25	N.	Undistributed appropriations		85,295,000
26		Total Other Programs within the Department of Education		1,976,327,000
27		Subtotal Education		2,150,671,000
28				
29	IV.	Courts & Legislature		
30	7.	The General Court of Justice		
31	A.	Payroll and related costs		95,000
32	i	Salaries	80,000	
33	ii	Salaries for trust employees	-	
34	iii	Overtime	-	
35	iv	Christmas bonus	-	
36	v	Healthcare	7,000	
37	vi	Other benefits	8,000	
38	vii	Early retirement benefits & voluntary transition programs	-	

FEDERAL FUNDS

1	viii	Other payroll	-	
2	B.	Transportation		14,000
3	C.	Professional services		438,000
4	i	Information technology (IT) professional services	153,000	
5	ii	Legal professional services	107,000	
6	iii	Other professional services	178,000	
7	D.	Other operating expenses		35,000
8	E.	Materials and supplies		10,000
9	F.	Equipment purchases		2,000
10		Total The General Court of Justice		594,000
11		Subtotal Courts & Legislature		594,000
12				
13	V.	Families & Children		
14		8. Administration for Socioeconomic Development of the Family		
15	A.	Payroll and related costs		32,154,000
16	i	Salaries	26,814,000	
17	ii	Salaries for trust employees	430,000	
18	iii	Overtime	1,000	
19	iv	Christmas bonus	3,000	
20	v	Healthcare	1,753,000	
21	vi	Other benefits	2,990,000	
22	vii	Early retirement benefits & voluntary transition programs	162,000	
23	viii	Other payroll	1,000	
24	B.	Facilities and utility payments		1,375,000
25	i	Payments to PREPA	155,000	
26	ii	Payments to GSA (for fuel and lubricants)	76,000	
27	iii	Other facilities costs	1,144,000	
28	C.	Purchased services		7,726,000
29	i	Payments for PRIMAS	40,000	
30	ii	Leases (excluding PBA)	4,373,000	
31	iii	Maintenance & repairs	248,000	
32	iv	Other purchased services	3,065,000	
33	D.	Transportation		474,000
34	E.	Professional services		11,050,000
35	i	Information technology (IT) professional services	6,606,000	
36	ii	Legal professional services	402,000	
37	iii	Medical professional services	56,000	
38	iv	Other professional services	3,986,000	

FEDERAL FUNDS

1	F.	Other operating expenses		5,294,000
2	G.	Materials and supplies		1,416,000
3	H.	Equipment purchases		2,066,000
4	I.	Media and advertisements		700,000
5	J.	Donations, subsidies and other distributions (including court sentences)		30,805,000
6	K.	Social well-being for Puerto Rico		3,003,748,000
7	L.	Undistributed appropriations		6,423,000
8	Total Administration for Socioeconomic Development of the Family			3,103,231,000
9				
10	9. Administration for Integral Development of Childhood			
11	A.	Payroll and related costs		10,957,000
12	i	Salaries	8,983,000	
13	ii	Salaries for trust employees	-	
14	iii	Overtime	-	
15	iv	Christmas bonus	233,000	
16	v	Healthcare	811,000	
17	vi	Other benefits	930,000	
18	vii	Early retirement benefits & voluntary transition programs	-	
19	viii	Other payroll	-	
20	B.	Facilities and utility payments		225,000
21	i	Payments to PREPA	100,000	
22	ii	Payments to PRASA	75,000	
23	iii	Other facilities costs	50,000	
24	C.	Purchased Services		1,401,000
25	i	Leases (excluding PBA)	800,000	
26	ii	Maintenance & repairs	121,000	
27	iii	Other purchased services	480,000	
28	D.	Transportation		84,000
29	E.	Professional services		3,392,000
30	i	Information technology (IT) professional services	130,000	
31	ii	Legal professional services	60,000	
32	iii	Other professional services	3,202,000	
33	F.	Other operating expenses		816,000
34	G.	Materials and supplies		150,000
35	H.	Equipment purchases		200,000
36	I.	Donations, subsidies and other distributions (including court sentences)		87,685,000
37	J.	Social well-being for Puerto Rico		33,000,000
38	Total Administration for Integral Development of Childhood			137,910,000

FEDERAL FUNDS

1			
2	10. Family and Children Administration		
3	A. Payroll and related costs		24,284,000
4	i Salaries	20,598,000	
5	ii Salaries for trust employees	-	
6	iii Overtime	-	
7	iv Christmas bonus	311,000	
8	v Healthcare	1,009,000	
9	vi Other benefits	2,366,000	
10	vii Early retirement benefits & voluntary transition programs	-	
11	viii Other payroll	-	
12	B. Facilities and utility payments		824,000
13	C. Purchased services		6,723,000
14	i Leases (excluding PBA)	1,984,000	
15	ii Other purchased services	4,739,000	
16	D. Professional services		22,220,000
17	i Information technology (IT) professional services	2,450,000	
18	ii Legal professional services	1,762,000	
19	iii Other professional services	18,008,000	
20	E. Transportation		238,000
21	F. Other operating expenses		512,000
22	G. Materials and supplies		616,000
23	H. Equipment purchases		937,000
24	I. Media and advertisements		850,000
25	J. Donations, subsidies and other distributions (including court sentences)		12,103,000
26	K. Social well-being for Puerto Rico		358,000
27	Total Family and Children Administration		69,665,000
28			
29	11. Child Support Administration (ASUME)		
30	A. Payroll and related costs		12,623,000
31	i Salaries	9,178,000	
32	ii Salaries for trust employees	1,568,000	
33	iii Overtime	-	
34	iv Christmas bonus	-	
35	v Healthcare	650,000	
36	vi Other benefits	1,223,000	
37	vii Early retirement benefits & voluntary transition programs	-	
38	viii Other payroll	4,000	

FEDERAL FUNDS

1	B.	Facilities and utility payments		702,000
2	i	Payments to PREPA	278,000	
3	ii	Payments to PRASA	6,000	
4	iii	Payments to PBA	44,000	
5	iv	Payments to GSA (for fuel and lubricants)	27,000	
6	v	Other facilities costs	347,000	
7	C.	Purchased services		7,233,000
8	i	Payments for PRIMAS	64,000	
9	ii	Leases (excluding PBA)	1,879,000	
10	iii	Maintenance & repairs	132,000	
11	iv	Other purchased services	5,158,000	
12	D.	Transportation		35,000
13	E.	Professional services		267,000
14	i	Information technology (IT) professional services	165,000	
15	ii	Legal professional services	32,000	
16	iii	Engineering and architecture professional services	10,000	
17	iv	Other professional services	60,000	
18	F.	Other operating expenses		65,000
19	G.	Materials and supplies		111,000
20	H.	Media and advertisements		16,000
21	I.	Equipment purchases		31,000
22	J.	Undistributed appropriations		2,800,000
23	Total Child Support Administration (ASUME)			23,883,000
24				
25	12. Secretariat of the Department of the Family			
26	A.	Payroll and related costs		6,122,000
27	i	Salaries	5,198,000	
28	ii	Salaries for trust employees	66,000	
29	iii	Overtime	-	
30	iv	Christmas bonus	62,000	
31	v	Healthcare	216,000	
32	vi	Other benefits	580,000	
33	vii	Early retirement benefits & voluntary transition programs	-	
34	viii	Other payroll	-	
35	B.	Facilities and utility payments		168,000
36	i	Payments to PREPA	121,000	
37	ii	Payments to GSA (for fuel and lubricants)	1,000	
38	iii	Other facilities costs	46,000	

FEDERAL FUNDS

1	C.	Purchased services		1,628,000
2	i	Leases (excluding PBA)	1,462,000	
3	ii	Maintenance & repairs	48,000	
4	iii	Other purchased services	118,000	
5	D.	Transportation		194,000
6	E.	Professional services		6,990,000
7	i	Information technology (IT) professional services	2,000	
8	ii	Legal professional services	65,000	
9	iii	Medical professional services	5,911,000	
10	iv	Other professional services	1,012,000	
11	F.	Other operating expenses		876,000
12	G.	Materials and supplies		51,000
13	H.	Equipment purchases		51,000
14	I.	Media and advertisements		5,000
15	J.	Appropriations to non-governmental entities		3,202,000
16	K.	Undistributed appropriations		460,000
17	Total Secretariat of the Department of the Family			19,747,000
18	Subtotal Families & Children			3,354,436,000

VI. Executive Office

21	13. Puerto Rico Public Private Partnership Authority			
22	A.	Payroll and related costs		30,200,000
23	i	Salaries	24,398,000	
24	ii	Salaries for trust employees	-	
25	iii	Overtime	-	
26	iv	Christmas bonus	-	
27	v	Healthcare	-	
28	vi	Other benefits	5,802,000	
29	vii	Early retirement benefits & voluntary transition programs	-	
30	viii	Other payroll	-	
31	B.	Purchased services		3,316,000
32	C.	Transportation		220,000
33	D.	Professional services		125,260,000
34	E.	Other operating expenses		24,000
35	F.	Materials and supplies		35,000
36	G.	Equipment purchases		200,000
37	Total Puerto Rico Public Private Partnership Authority			159,255,000

FEDERAL FUNDS

1	14. Office of Socioeconomic and Community Development		
2	A. Payroll and related costs		737,000
3	i Salaries	620,000	
4	ii Salaries for trust employees	-	
5	iii Overtime	-	
6	iv Christmas bonus	11,000	
7	v Healthcare	29,000	
8	vi Other benefits	77,000	
9	vii Early retirement benefits & voluntary transition programs	-	
10	viii Other payroll	-	
11	B. Facilities and utility payments		44,000
12	i Payments to GSA (for fuel and lubricants)	15,000	
13	ii Other facilities costs	29,000	
14	C. Purchased services		207,000
15	i Leases (excluding PBA)	10,000	
16	ii Maintenance & Repairs	5,000	
17	iii Other purchased services	192,000	
18	D. Transportation		66,000
19	E. Professional services		1,431,000
20	i Legal professional services	200,000	
21	ii Finance and accounting professional services	20,000	
22	iii Other professional services	1,211,000	
23	F. Other operating expenses		105,000
24	G. Materials and supplies		836,000
25	H. Equipment purchases		28,000
26	I. Media and advertisements		7,000
27	J. Social well-being for Puerto Rico		29,561,000
28	Total Office of Socioeconomic and Community Development		33,022,000
29			
30	15. State Historic Preservation Office of Puerto Rico		
31	A. Payroll and related costs		482,000
32	i Salaries	420,000	
33	ii Salaries for trust employees	-	
34	iii Overtime	-	
35	iv Christmas bonus	7,000	
36	v Healthcare	15,000	
37	vi Other benefits	40,000	
38	vii Early retirement benefits & voluntary transition programs	-	

FEDERAL FUNDS

1	viii	Other payroll	-	
2	B.	Purchased services		40,000
3	C.	Transportation		10,000
4	D.	Professional services		222,000
5	i	Finance and accounting professional services	10,000	
6	ii	Other professional services	212,000	
7	E.	Materials and supplies		51,000
8	F.	Equipment purchases		65,000
9		Total State Historic Preservation Office of Puerto Rico		870,000
10		Subtotal Executive Office		193,147,000
11				
12	VII.	Public Works		
13		16. Puerto Rico Integrated Transit Authority		
14	A.	Payroll and related costs		3,643,000
15	i	Salaries	3,240,000	
16	ii	Salaries for trust employees	-	
17	iii	Overtime	-	
18	iv	Christmas bonus	-	
19	v	Healthcare	-	
20	vi	Other benefits	403,000	
21	vii	Early retirement benefits & voluntary transition programs	-	
22	viii	Other payroll	-	
23	B.	Purchased services		450,000
24	i	Maintenance & repairs	450,000	
25	C.	Professional services		200,000
26	D.	Capital expenditures		57,502,000
27	E.	Materials and supplies		2,750,000
28	F.	Media and advertisements		8,000
29		Total Puerto Rico Integrated Transit Authority		64,553,000
30				
31		17. Puerto Rico Traffic Safety Commission		
32	A.	Payroll and related costs		902,000
33	i	Salaries	778,000	
34	ii	Salaries for trust employees	-	
35	iii	Overtime	-	
36	iv	Christmas bonus	11,000	
37	v	Healthcare	21,000	
38	vi	Other benefits	92,000	

FEDERAL FUNDS

1	vii	Early retirement benefits & voluntary transition programs	-	
2	viii	Other payroll	-	
3	B.	Facilities and utility payments		4,000
4	i	Payments to GSA (for fuel and lubricants)	4,000	
5	C.	Purchased services		78,000
6	i	Leases (excluding PBA)	15,000	
7	ii	Maintenance & repairs	7,000	
8	iii	Other purchased services	56,000	
9	D.	Transportation		100,000
10	E.	Professional services		1,160,000
11	i	Information technology (IT) professional services	400,000	
12	ii	Finance and accounting professional services	25,000	
13	iii	Other professional services	735,000	
14	F.	Other operating expenses		4,855,000
15	G.	Materials and supplies		5,000
16	H.	Equipment purchases		43,000
17	I.	Media and advertisements		3,210,000
18		Total Puerto Rico Traffic Safety Commission		10,357,000
19		Subtotal Public Works		74,910,000
20				
21	VIII.	Economic Development		
22	18.	Department of Economic Development & Commerce		
23	A.	Payroll and related costs		25,640,000
24	i	Salaries	21,083,000	
25	ii	Salaries for trust employees	933,000	
26	iii	Overtime	-	
27	iv	Christmas bonus	5,000	
28	v	Healthcare	1,237,000	
29	vi	Other benefits	2,372,000	
30	vii	Early retirement benefits & voluntary transition programs	-	
31	viii	Other payroll	10,000	
32	B.	Facilities and utility payments		42,000
33	i	Payments to PREPA	20,000	
34	ii	Payments to GSA (for fuel and lubricants)	10,000	
35	iii	Other facilities costs	12,000	
36	C.	Purchased services		891,000
37	i	Leases (excluding PBA)	847,000	
38	ii	Other purchased services	44,000	

FEDERAL FUNDS

1	D.	Transportation		6,699,000
2	E.	Professional services		41,375,000
3	i	Information technology (IT) professional services	750,000	
4	ii	Legal professional services	300,000	
5	iii	Other professional services	40,325,000	
6	F.	Other operating expenses		3,651,000
7	G.	Materials and supplies		684,000
8	H.	Equipment purchases		5,639,000
9	I.	Media and advertisements		624,000
10	J.	Donations, subsidies and other distributions (including court sentences)		104,016,000
11	K.	Appropriations to non-governmental entities		9,806,000
12	L.	Undistributed appropriations		244,000
13		Total Department of Economic Development & Commerce		199,311,000
14		Subtotal Economic Development		199,311,000
15				
16	IX. Labor			
17	19. Vocational Rehabilitation Administration			
18	A.	Payroll and related costs		29,546,000
19	i	Salaries	23,907,000	
20	ii	Salaries for trust employees	712,000	
21	iii	Overtime	40,000	
22	iv	Christmas bonus	-	
23	v	Healthcare	1,663,000	
24	vi	Other benefits	3,224,000	
25	vii	Early retirement benefits & voluntary transition programs	-	
26	viii	Other payroll	-	
27	B.	Facilities and utility payments		1,110,000
28	i	Payments to PREPA	624,000	
29	ii	Payments to PRASA	111,000	
30	iii	Payments to PBA	120,000	
31	iv	Payments to GSA (for fuel and lubricants)	55,000	
32	v	Other facilities costs	200,000	
33	C.	Purchased services		3,421,000
34	i	Leases (excluding PBA)	416,000	
35	ii	Maintenance & repairs	177,000	
36	iii	Other purchased services	2,828,000	
37	D.	Transportation		376,000
38	E.	Professional services		2,571,000

FEDERAL FUNDS

1	i	Medical professional services	800,000	
2	ii	Other professional services	1,771,000	
3	F.	Other operating expenses		430,000
4	G.	Materials and supplies		233,000
5	H.	Equipment purchases		268,000
6	I.	Media and advertisements		10,000
7	J.	Donations, subsidies and other distributions (including court sentences)		85,000
8	K.	Social well-being for Puerto Rico		3,100,000
9	L.	Appropriations to non-governmental entities		9,946,000
10		Total Vocational Rehabilitation Administration		51,096,000
11				
12		20. Puerto Rico Department of Labor and Human Resources		
13	A.	Payroll and related costs		24,701,000
14	i	Salaries	21,167,000	
15	ii	Salaries for trust employees	206,000	
16	iii	Overtime	-	
17	iv	Christmas bonus	287,000	
18	v	Healthcare	999,000	
19	vi	Other benefits	1,962,000	
20	vii	Early retirement benefits & voluntary transition programs	80,000	
21	viii	Other payroll	-	
22	B.	Facilities and utility payments		490,000
23	i	Payments to PREPA	260,000	
24	ii	Payments to PRASA	50,000	
25	iii	Payments to PBA	74,000	
26	iv	Other facilities costs	106,000	
27	C.	Purchased services		1,737,000
28	i	Leases (excluding PBA)	969,000	
29	ii	Maintenance & repairs	29,000	
30	iii	Other purchased services	739,000	
31	D.	Transportation		246,000
32	E.	Professional services		3,523,000
33	i	Information technology (IT) professional services	2,783,000	
34	ii	Other professional services	740,000	
35	F.	Other operating expenses		925,000
36	G.	Materials and supplies		52,000
37	H.	Equipment purchases		309,000
38	I.	Undistributed appropriations		2,037,000

FEDERAL FUNDS

1	Total Puerto Rico Department of Labor and Human Resources	34,020,000
2	Subtotal Labor	85,116,000
3		
4	X. Corrections	
5	21. Department of Correction and Rehabilitation	
6	A. Transportation	13,000
7	B. Professional services	287,000
8	C. Other operating expenses	59,000
9	D. Materials and supplies	109,000
10	E. Equipment purchases	42,000
11	Total Department of Correction and Rehabilitation	510,000
12	Subtotal Corrections	510,000
13		
14	XI. Justice	
15	22. Puerto Rico Department of Justice	
16	A. Payroll and related costs	6,374,000
17	i Salaries	5,439,000
18	ii Salaries for trust employees	93,000
19	iii Overtime	-
20	iv Christmas bonus	37,000
21	v Healthcare	272,000
22	vi Other benefits	533,000
23	vii Early retirement benefits & voluntary transition programs	-
24	viii Other payroll	-
25	B. Facilities and utility payments	3,000
26	C. Purchased services	833,000
27	i Leases (excluding PBA)	3,000
28	ii Maintenance & repairs	1,000
29	iii Other purchased services	829,000
30	D. Transportation	294,000
31	E. Professional services	348,000
32	i Legal professional services	60,000
33	ii Finance and accounting professional services	4,000
34	iii Other professional services	284,000
35	F. Other operating expenses	42,000
36	G. Materials and supplies	53,000
37	H. Equipment purchases	104,000
38	I. Media and advertisements	13,000

FEDERAL FUNDS

1	J.	Social well-being for Puerto Rico		241,000
2	K.	Appropriations to non-governmental entities		11,478,000
3		Total Puerto Rico Department of Justice		19,783,000
4		Subtotal Justice		19,783,000
5				
6	XII.	Agriculture		
7		23. Puerto Rico Department of Agriculture		
8	A.	Payroll and related costs		833,000
9	i	Salaries	698,000	
10	ii	Salaries for trust employees	-	
11	iii	Overtime	-	
12	iv	Christmas bonus	-	
13	v	Healthcare	50,000	
14	vi	Other benefits	85,000	
15	vii	Early retirement benefits & voluntary transition programs	-	
16	viii	Other payroll	-	
17	B.	Transportation		29,000
18	C.	Professional services		46,000
19	D.	Other operating expenses		3,000
20	E.	Materials and supplies		15,000
21	F.	Equipment purchases		21,000
22		Total Puerto Rico Department of Agriculture		947,000
23		Subtotal Agriculture		947,000
24				
25	XIII.	Environmental		
26		24. Department of Natural and Environmental Resources		
27	A.	Payroll and related costs		12,585,000
28	i	Salaries	10,734,000	
29	ii	Salaries for trust employees	-	
30	iii	Overtime	-	
31	iv	Christmas bonus	11,000	
32	v	Healthcare	573,000	
33	vi	Other benefits	1,267,000	
34	vii	Early retirement benefits & voluntary transition programs	-	
35	viii	Other payroll	-	
36	B.	Purchased services		818,000
37	i	Maintenance & repairs	578,000	
38	ii	Other purchased services	240,000	

FEDERAL FUNDS

1	C.	Transportation	578,000
2	D.	Professional services	7,027,000
3	i	Information technology (IT) professional services	47,000
4	ii	Other professional services	6,980,000
5	E.	Other operating expenses	716,000
6	F.	Capital expenditures	101,103,000
7	G.	Materials and supplies	4,288,000
8	H.	Equipment purchases	1,493,000
9	I.	Media and advertisements	17,000
10	J.	Undistributed appropriations	2,545,000
11		Total Department of Natural and Environmental Resources	131,170,000
12		Subtotal Environmental	131,170,000
13			
14	XIV. Housing		
15	25. Department of Housing		
16	A.	Payroll and related costs	43,419,000
17	i	Salaries	26,974,000
18	ii	Salaries for trust employees	8,950,000
19	iii	Overtime	110,000
20	iv	Christmas bonus	-
21	v	Healthcare	3,385,000
22	vi	Other benefits	4,000,000
23	vii	Early retirement benefits & voluntary transition programs	-
24	viii	Other payroll	-
25	B.	Social well-being for Puerto Rico	22,338,000
26	C.	Undistributed appropriations	2,155,723,000
27		Total Department of Housing	2,221,480,000
28			
29	26. Public Housing Administration		
30	A.	Payroll and related costs	52,481,000
31	i	Salaries	32,802,000
32	ii	Salaries for trust employees	2,647,000
33	iii	Overtime	612,000
34	iv	Christmas bonus	388,000
35	v	Healthcare	4,264,000
36	vi	Other benefits	8,613,000
37	vii	Early retirement benefits & voluntary transition programs	2,808,000
38	viii	Other payroll	347,000

FEDERAL FUNDS

1	B.	Facilities and utility payments		21,094,000
2	i	Payments to PREPA	13,436,000	
3	ii	Payments to PRASA	4,268,000	
4	iii	Other facilities costs	3,390,000	
5	C.	Purchased services		189,276,000
6	D.	Transportation		3,150,000
7	E.	Professional services		103,369,000
8	i	Legal professional services	1,731,000	
9	ii	Finance and accounting professional services	259,000	
10	iii	Other professional services	101,379,000	
11	F.	Other operating expenses		102,432,000
12	G.	Capital expenditures		113,795,000
13	H.	Materials and supplies		46,356,000
14	I.	Equipment purchases		68,368,000
15	J.	Media and advertisements		363,000
16	K.	Debt service		35,092,000
17		Total Public Housing Administration		735,776,000

18

27. Puerto Rico Housing Finance Corporation

20	A.	Payroll and related costs		1,751,000
21	i	Salaries	1,246,000	
22	ii	Salaries for trust employees	-	
23	iii	Overtime	-	
24	iv	Christmas bonus	24,000	
25	v	Healthcare	288,000	
26	vi	Other benefits	193,000	
27	vii	Early retirement benefits & voluntary transition programs	-	
28	viii	Other payroll	-	
29	B.	Donations, subsidies and other distributions (including court sentences)		21,460,000
30	C.	Social well-being for Puerto Rico		144,439,000
31		Total Puerto Rico Housing Finance Corporation		167,650,000

32 **Subtotal Public Housing Administration** **3,124,906,000**

33

XV. Culture

28. Institute of Puerto Rican Culture

36	A.	Payroll and related costs		251,000
37	i	Salaries	161,000	
38	ii	Salaries for trust employees	60,000	

FEDERAL FUNDS

1	iii	Overtime	-	
2	iv	Christmas bonus	-	
3	v	Healthcare	8,000	
4	vi	Other benefits	22,000	
5	vii	Early retirement benefits & Voluntary Transition Programs	-	
6	viii	Other payroll	-	
7	B.	Purchased services		7,000
8	C.	Transportation		8,000
9	D.	Other operating expenses		502,000
10	E.	Materials and supplies		8,000
11	F.	Donations, subsidies and other distributions (including court sentences)		150,000
12		Total Institute of Puerto Rican Culture		926,000
13		Subtotal Culture		926,000
14				
15	XVI.	Independent Agencies		
16	29.	Integral Development of the "Península de Cantera"		
17	A.	Payroll and related costs		917,000
18	i	Salaries	877,000	
19	ii	Salaries for trust employees	-	
20	iii	Overtime	-	
21	iv	Christmas bonus	4,000	
22	v	Healthcare	7,000	
23	vi	Other benefits	29,000	
24	vii	Early retirement benefits & voluntary transition programs	-	
25	viii	Other payroll	-	
26	B.	Professional services		103,000
27	C.	Other operating expenses		219,000
28	D.	Capital expenditures		8,064,000
29		Total Integral Development of the "Península de Cantera"		9,303,000
30				
31	30.	Corporation for the "Caño Martín Peña" Enlace Project		
32	A.	Payroll and related costs		176,000
33	i	Salaries	-	
34	ii	Salaries for trust employees	149,000	
35	iii	Overtime	-	
36	iv	Christmas bonus	-	
37	v	Healthcare	8,000	
38	vi	Other benefits	19,000	

FEDERAL FUNDS

1	vii	Early retirement benefits & voluntary transition programs	-	
2	viii	Other payroll	-	
3	B.	Purchased services		2,000
4	C.	Professional services		38,000
5	D.	Other operating expenses		22,000
6	E.	Capital expenditures		2,972,000
7	Total Corporation for the "Caño Martín Peña" Enlace Project			3,210,000
8				
9	31. Office of Public Safety Affairs			
10	A.	Payroll and related costs		762,000
11	i	Salaries	-	
12	ii	Salaries for trust employees	638,000	
13	iii	Overtime	-	
14	iv	Christmas bonus	7,000	
15	v	Healthcare	22,000	
16	vi	Other benefits	95,000	
17	vii	Early retirement benefits & voluntary transition programs	-	
18	viii	Other payroll	-	
19	B.	Purchased services		66,000
20	C.	Transportation		7,000
21	D.	Professional services		11,000
22	E.	Materials and supplies		22,000
23	F.	Equipment purchases		23,000
24	G.	Donations, subsidies and other distributions (including court sentences)		15,914,000
25	Total Office of Public Safety Affairs			16,805,000
26				
27	32. Puerto Rico National Guard			
28	A.	Payroll and related costs		11,316,000
29	i	Salaries	9,656,000	
30	ii	Salaries for trust employees	-	
31	iii	Overtime	111,000	
32	iv	Christmas bonus	276,000	
33	v	Healthcare	188,000	
34	vi	Other benefits	1,085,000	
35	vii	Early retirement benefits & voluntary transition programs	-	
36	viii	Other payroll	-	
37	B.	Facilities and utility payments		6,463,000
38	i	Payments to PREPA	4,594,000	

FEDERAL FUNDS

1	ii	Payments to PRASA	1,098,000	
2	iii	Other facilities costs	771,000	
3	C.	Purchased services		2,701,000
4	i	Leases (excluding PBA)	532,000	
5	ii	Maintenance & repairs	625,000	
6	iii	Other purchased services	1,544,000	
7	D.	Transportation		208,000
8	E.	Professional services		15,460,000
9	F.	Other operating expenses		4,515,000
10	G.	Materials and supplies		4,243,000
11	H.	Equipment purchases		1,179,000
12	I.	Donations, subsidies and other distributions (including court sentences)		133,000
13	J.	Undistributed appropriations		851,000
14		Total Puerto Rico National Guard		47,069,000
15		Subtotal Independent Agencies		76,387,000
16				
17	XVII.	Utilities Commission		
18	33.	Public Service Regulatory Board		
19	A.	Payroll and related costs		1,468,000
20	i	Salaries	1,177,000	
21	ii	Salaries for trust employees	70,000	
22	iii	Overtime	-	
23	iv	Christmas bonus	-	
24	v	Healthcare	41,000	
25	vi	Other benefits	144,000	
26	vii	Early retirement benefits & voluntary transition programs	-	
27	viii	Other payroll	36,000	
28	B.	Facilities and utility payments		54,000
29	i	Payments to GSA (for fuel and lubricants)	48,000	
30	ii	Other facilities costs	6,000	
31	C.	Purchased services		45,000
32	i	Leases (excluding PBA)	6,000	
33	ii	Maintenance & repairs	20,000	
34	iii	Other purchased services	19,000	
35	D.	Transportation		86,000
36	E.	Professional services		147,000
37	i	Legal professional services	40,000	
38	ii	Finance and accounting professional services	21,000	

FEDERAL FUNDS

1	iii	Other professional services	86,000	
2	F.	Other operating expenses		21,000
3	G.	Materials and supplies		58,000
4	H.	Equipment purchases		210,000
5		Total Public Service Regulatory Board		2,089,000
6		Subtotal Utilities Commission		2,089,000
7				
8		XVIII. Ombudsman		
9		34. Office of the Women's Advocate		
10	A.	Appropriations to non-governmental entities		855,000
11		Total Office of the Women's Advocate		855,000
12				
13		35. Elderly and Retired People Advocate Office		
14	A.	Payroll and related costs		4,263,000
15	i	Salaries	3,428,000	
16	ii	Salaries for trust employees	90,000	
17	iii	Overtime	-	
18	iv	Christmas bonus	87,000	
19	v	Healthcare	268,000	
20	vi	Other benefits	390,000	
21	vii	Early retirement benefits & voluntary transition programs	-	
22	viii	Other payroll	-	
23	B.	Facilities and utility payments		49,000
24	i	Payments to GSA (for fuel and lubricants)	3,000	
25	ii	Other facilities costs	46,000	
26	C.	Purchased services		7,143,000
27	i	Leases (excluding PBA)	297,000	
28	ii	Maintenance & repairs	2,000	
29	iii	Other purchased services	6,844,000	
30	D.	Transportation		333,000
31	E.	Professional services		757,000
32	i	Legal professional services	123,000	
33	ii	Finance and accounting professional services	4,000	
34	iii	Other professional services	630,000	
35	F.	Other operating expenses		1,181,000
36	G.	Materials and supplies		107,000
37	H.	Equipment purchases		83,000
38	I.	Media and advertisements		220,000

FEDERAL FUNDS

1	J.	Donations, subsidies and other distributions (including court sentences)	9,799,000
2	K.	Appropriations to non-governmental entities	4,150,000
3		Total Elderly and Retired People Advocate Office	28,085,000
4			
5	36.	Office of Protection and Defense for People with Disabilities	
6	A.	Payroll and related costs	1,616,000
7	i	Salaries	1,399,000
8	ii	Salaries for trust employees	-
9	iii	Overtime	-
10	iv	Christmas bonus	19,000
11	v	Healthcare	63,000
12	vi	Other benefits	135,000
13	vii	Early retirement benefits & voluntary transition programs	-
14	viii	Other payroll	-
15	B.	Facilities and utility payments	35,000
16	i	Payments to PBA	15,000
17	ii	Other facilities costs	20,000
18	C.	Purchased services	273,000
19	i	Leases (excluding PBA)	165,000
20	ii	Other purchased services	108,000
21	D.	Transportation	93,000
22	E.	Professional services	207,000
23	i	Legal professional services	50,000
24	ii	Finance and accounting professional services	42,000
25	iii	Other professional services	115,000
26	F.	Other operating expenses	56,000
27	G.	Materials and supplies	42,000
28	H.	Equipment purchases	57,000
29	I.	Media and advertisements	38,000
30		Total Office of Protection and Defense for People with Disabilities	2,417,000
31		Subtotal Ombudsman	31,357,000
32			
33	XXIX.	Treasury/Office of the Chief Financial Officer	
34	37.	Puerto Rico Department of the Treasury	
35	A.	Undistributed appropriations	500,000
36		Total Puerto Rico Department of the Treasury	500,000
37		Subtotal Treasury/Office of the Chief Financial Officer	500,000
38		TOTAL FEDERAL FUNDS	14,188,824,000

Section 19.- The Special Revenue Funds and Federal Funds budget for FY26 shall take effect on July 1, 2025.