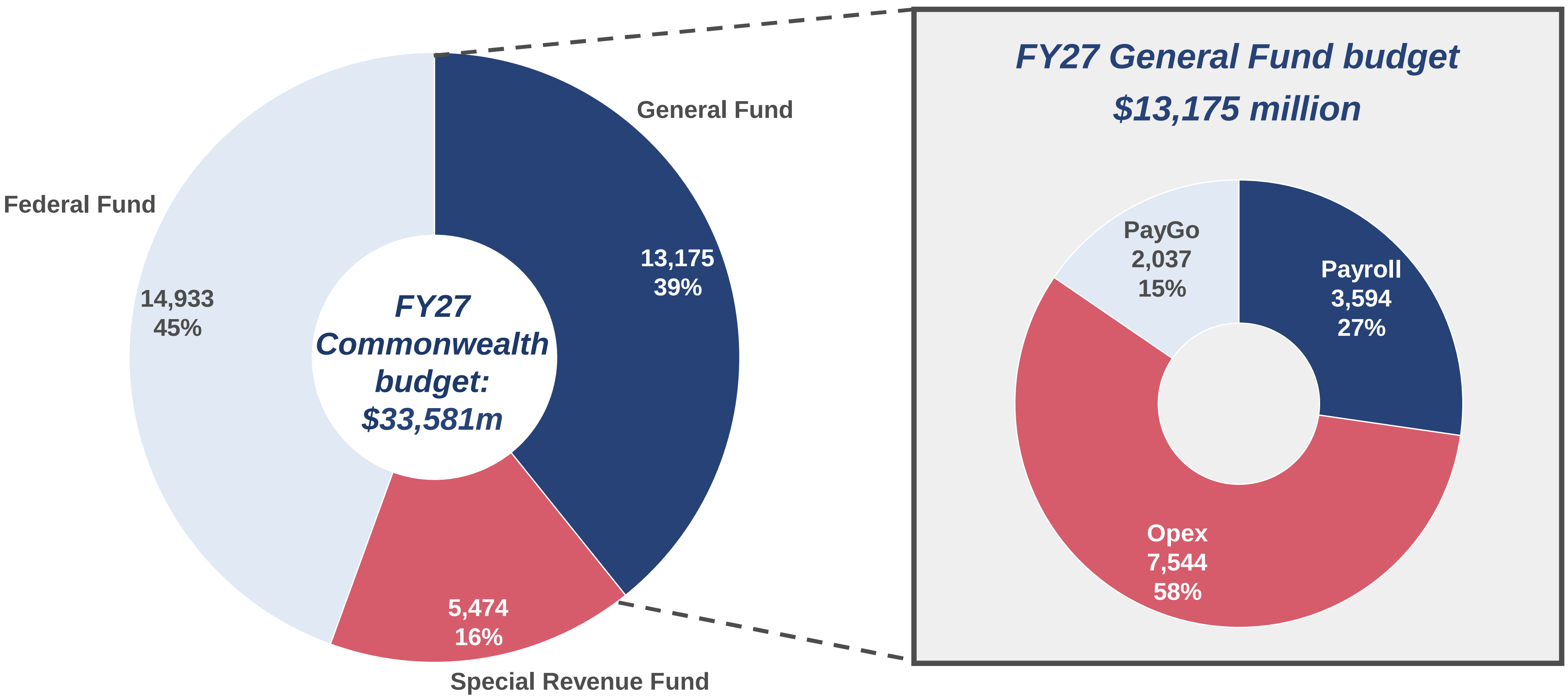
FY27 Certified Budget for the Commonwealth of Puerto Rico

June 30, 2026

Fund	Certified Amount ($ in millions)	Page Number
General Fund	$13,175	14
Special Revenue Fund	5,474	128
Federal Fund	14,933	190
Total	**$33,581**	

The FY27 General Fund Certified Budget by type of spend



		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY27
Public Safety													
45	Department of Public Safety	118,920,000	18,683,000	18,840,000	156,443,000	28,755,000	20,326,000	277,000	49,358,000	2,848,000	4,299,000	7,147,000	212,948,000
40	Puerto Rico Police	741,631,000	118,534,000	210,940,000	1,071,105,000	8,488,000	10,778,000	-	19,266,000	759,000	710,000	1,469,000	1,091,840,000
Total Public Safety		**$860,551,000**	**$137,217,000**	**$229,780,000**	**$1,227,548,000**	**$37,243,000**	**$31,104,000**	**$277,000**	**$68,624,000**	**$3,607,000**	**$5,009,000**	**$8,616,000**	**$1,304,788,000**
Health													
71	Department of Health	96,657,000	320,942,000	96,668,000	514,267,000	14,590,000	170,123,000	1,446,000	186,159,000	48,799,000	641,437,000	690,236,000	1,390,662,000
90	Medical Services Administration of Puerto Rico	29,416,000	51,000,000	22,251,000	102,667,000	87,164,000	56,609,000	1,969,000	145,742,000	-	-	-	248,409,000
95	Mental Health and Drug Addiction Services Administration	20,000,000	92,441,000	37,566,000	150,007,000	3,000	6,854,000	-	6,857,000	6,622,000	52,184,000	58,806,000	215,670,000
187	Puerto Rico Health Insurance Administration	4,650,000	1,025,208,000	452,000	1,030,310,000	-	230,249,000	-	230,249,000	3,770,000	4,179,648,000	4,183,418,000	5,443,977,000
188	Cardiovascular Center Corporation of Puerto Rico and the Caribbean	-	-	-	-	33,000,000	52,486,000	1,974,000	87,460,000	-	-	-	87,460,000
288	University of Puerto Rico Comprehensive Cancer Center	7,301,000	9,819,000	-	17,120,000	14,451,000	45,541,000	-	59,992,000	4,079,000	5,318,000	9,397,000	86,509,000
293	Center for Diabetes Research, Education, and Medical Services	341,000	478,000	-	819,000	-	300,000	-	300,000	-	-	-	1,119,000
Total Health		**$158,365,000**	**$1,499,888,000**	**$156,937,000**	**$1,815,190,000**	**$149,208,000**	**$562,162,000**	**$5,389,000**	**$716,759,000**	**$63,270,000**	**$4,878,587,000**	**$4,941,857,000**	**$7,473,806,000**
Education													
81	Department of Education	1,175,107,000	755,091,000	1,051,143,000	2,981,341,000	1,171,000	9,255,000	-	10,426,000	401,976,000	672,253,000	1,074,229,000	4,065,996,000
Total Education		**$1,175,107,000**	**$755,091,000**	**$1,051,143,000**	**$2,981,341,000**	**$1,171,000**	**$9,255,000**	**$0**	**$10,426,000**	**$401,976,000**	**$672,253,000**	**$1,074,229,000**	**$4,065,996,000**
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	87,100,000	72,784,000	402,574,000	4,349,000	14,834,000	-	19,183,000	-	-	-	421,757,000
100	Legislative Assembly of the Commonwealth	-	129,116,000	7,993,000	137,109,000	-	-	-	-	-	-	-	137,109,000
Total Courts & Legislature		**$242,690,000**	**$216,216,000**	**$80,777,000**	**$539,683,000**	**$4,349,000**	**$14,834,000**	**$0**	**$19,183,000**	**$0**	**$0**	**$0**	**$558,866,000**
Families & Children													
122	Secretariat of the Department of the Family	17,000,000	15,373,000	18,067,000	50,440,000	-	-	-	-	4,870,000	12,656,000	17,526,000	67,966,000
123	Family and Children Administration	61,356,000	146,575,000	16,356,000	224,287,000	-	-	-	-	23,972,000	45,487,000	69,459,000	293,746,000
124	Child Support Administration (ASUME)	7,239,000	15,557,000	2,916,000	25,712,000	-	-	-	-	12,893,000	11,104,000	23,997,000	49,709,000
127	Administration for Socioeconomic Development of the Family	33,000,000	32,636,000	35,884,000	101,520,000	-	-	-	-	31,482,000	3,113,536,000	3,145,018,000	3,246,538,000
241	Administration for Integral Development of Childhood	2,500,000	7,427,000	3,274,000	13,201,000	-	-	-	-	12,049,000	141,595,000	153,644,000	166,845,000
Total Families & Children		**$121,095,000**	**$217,568,000**	**$76,497,000**	**$415,160,000**	**$0**	**$0**	**$0**	**$0**	**$85,266,000**	**$3,324,378,000**	**$3,409,644,000**	**$3,824,804,000**
Custody Accounts													
17	Assignments under the custody of the Office of Management and Budget	183,214,000	541,035,000	36,980,000	761,229,000	-	-	-	-	-	-	-	761,229,000
25	Assignments under the custody of the Department of the Treasury	127,000	2,698,803,000	26,688,000	2,725,618,000	-	390,651,000	312,557,000	703,208,000	-	-	-	3,428,826,000
Total Custody Accounts		**$183,341,000**	**$3,239,838,000**	**$63,668,000**	**$3,486,847,000**	**$0**	**$390,651,000**	**$312,557,000**	**$703,208,000**	**$0**	**$0**	**$0**	**$4,190,055,000**
Treasury/Office of the Chief Financial Officer													
24	Puerto Rico Department of the Treasury	72,169,000	85,049,000	45,633,000	202,851,000	9,957,000	823,933,000	-	833,890,000	-	-	-	1,036,741,000
16	Office of Management and Budget	14,115,000	7,417,000	6,352,000	27,884,000	525,000	765,000	-	1,290,000	336,000	160,791,000	161,127,000	190,301,000
295	Fiscal Agency & Financial Advisory Authority	11,186,000	19,786,000	325,000	31,297,000	-	15,708,000	-	15,708,000	-	-	-	47,005,000
31	General Services Administration	7,350,000	6,898,000	5,257,000	19,505,000	1,459,000	4,394,000	-	5,853,000	-	-	-	25,358,000
30	Office of Administration and Transformation of Human Resources	5,198,000	7,617,000	3,924,000	16,739,000	884,000	879,000	-	1,763,000	-	-	-	18,502,000
Total Treasury/Office of the Chief Financial Officer		**$110,018,000**	**$126,767,000**	**$61,491,000**	**$298,276,000**	**$12,825,000**	**$845,679,000**	**$0**	**$858,504,000**	**$336,000**	**$160,791,000**	**$161,127,000**	**$1,317,907,000**

		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY27
Executive Office													
15	Office of the Governor	10,502,000	4,363,000	2,154,000	17,019,000	-	-	-	-	310,000	-	310,000	17,329,000
29	Puerto Rico Federal Affairs Administration	1,362,000	1,325,000	516,000	3,203,000	-	-	-	-	-	-	-	3,203,000
155	State Historic Preservation Office of Puerto Rico	1,318,000	1,669,000	265,000	3,252,000	-	1,263,000	-	1,263,000	547,000	323,000	870,000	5,385,000
161	Puerto Rico Infrastructure Financing Authority	2,171,000	81,000	147,000	2,399,000	-	1,436,000	-	1,436,000	-	-	-	3,835,000
162	Public Building Authority (PBA)	3,870,000	20,405,000	-	24,275,000	69,216,000	58,675,000	23,954,000	151,845,000	-	-	-	176,120,000
276	Public Private Partnership Authority	3,936,000	23,422,000	62,000	27,420,000	-	-	-	-	34,499,000	134,251,000	168,750,000	196,170,000
329	Office of Socioeconomic and Community Development	2,000,000	810,000	2,232,000	5,042,000	-	-	-	-	901,000	31,407,000	32,308,000	37,350,000
Total Executive Office		**$25,159,000**	**$52,075,000**	**$5,376,000**	**$82,610,000**	**$69,216,000**	**$61,374,000**	**$23,954,000**	**$154,544,000**	**$36,257,000**	**$165,981,000**	**$202,238,000**	**$439,392,000**
Municipalities													
208	Contributions to the Municipalities	-	51,875,000	-	51,875,000	-	-	-	-	-	-	-	51,875,000
Total Municipalities		**$0**	**$51,875,000**	**$0**	**$51,875,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$51,875,000**
Transparency & Control Entities													
8	Office of the Comptroller of Puerto Rico	40,181,000	9,346,000	6,643,000	56,170,000	-	-	-	-	-	-	-	56,170,000
193	Office of Government Ethics	7,616,000	1,726,000	798,000	10,140,000	-	-	-	-	-	-	-	10,140,000
Total Transparency & Control Entities		**$47,797,000**	**$11,072,000**	**$7,441,000**	**$66,310,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$66,310,000**
Public Works													
11	Puerto Rico Traffic Safety Commission	-	-	-	-	1,309,000	397,000	255,000	1,961,000	954,000	10,141,000	11,095,000	13,056,000
49	Department of Transportation and Public Works	25,808,000	10,576,000	19,052,000	55,436,000	26,514,000	109,974,000	2,035,000	138,523,000	-	-	-	193,959,000
168	Puerto Rico Ports Authority	-	-	-	-	18,631,000	40,797,000	24,802,000	84,230,000	-	384,000,000	384,000,000	468,230,000
285	Puerto Rico Integrated Transit Authority	2,658,000	60,963,000	13,583,000	77,204,000	25,150,000	15,965,000	-	41,115,000	3,659,000	17,108,000	20,767,000	139,086,000
Total Public Works		**$28,466,000**	**$71,539,000**	**$32,635,000**	**$132,640,000**	**$71,604,000**	**$167,133,000**	**$27,092,000**	**$265,829,000**	**$4,613,000**	**$411,249,000**	**$415,862,000**	**$814,331,000**
Economic Development													
119	Department of Economic Development and Commerce of Puerto Rico	15,639,000	7,357,000	18,321,000	41,317,000	45,200,000	185,802,000	12,155,000	243,157,000	17,802,000	169,911,000	187,713,000	472,187,000
Total Economic Development		**$15,639,000**	**$7,357,000**	**$18,321,000**	**$41,317,000**	**$45,200,000**	**$185,802,000**	**$12,155,000**	**$243,157,000**	**$17,802,000**	**$169,911,000**	**$187,713,000**	**$472,187,000**
State													
23	Puerto Rico Department of State	3,886,000	7,401,000	2,315,000	13,602,000	2,463,000	2,464,000	-	4,927,000	-	-	-	18,529,000
Total State		**$3,886,000**	**$7,401,000**	**$2,315,000**	**$13,602,000**	**$2,463,000**	**$2,464,000**	**$0**	**$4,927,000**	**$0**	**$0**	**$0**	**$18,529,000**
Labor													
34	Commission of Investigation, Processing and Appeals	348,000	81,000	100,000	529,000	-	-	-	-	-	-	-	529,000
67	Puerto Rico Department of Labor and Human Resources	962,000	3,320,000	31,895,000	36,177,000	34,239,000	281,710,000	4,029,000	319,978,000	22,394,000	9,812,000	32,206,000	388,361,000
68	Puerto Rico Labor Relations Board	705,000	48,000	316,000	1,069,000	173,000	329,000	-	502,000	-	-	-	1,571,000
126	Vocational Rehabilitation Administration	5,090,000	12,837,000	10,455,000	28,382,000	518,000	360,000	-	878,000	29,546,000	32,054,000	61,600,000	90,860,000
279	Public Service Appeals Commission	2,310,000	345,000	145,000	2,800,000	-	-	-	-	-	-	-	2,800,000
Total Labor		**$9,415,000**	**$16,631,000**	**$42,911,000**	**$68,957,000**	**$34,930,000**	**$282,399,000**	**$4,029,000**	**$321,358,000**	**$51,940,000**	**$41,866,000**	**$93,806,000**	**$484,121,000**
Corrections													
137	Department of Correction and Rehabilitation	271,784,000	129,845,000	59,597,000	461,226,000	-	24,443,000	-	24,443,000	-	865,000	865,000	486,534,000
220	Correctional Health Services Corporation	14,688,000	34,930,000	2,059,000	51,677,000	-	-	-	-	-	-	-	51,677,000
Total Corrections		**$286,472,000**	**$164,775,000**	**$61,656,000**	**$512,903,000**	**$0**	**$24,443,000**	**$0**	**$24,443,000**	**$0**	**$865,000**	**$865,000**	**$538,211,000**
Justice													
38	Puerto Rico Department of Justice	102,208,000	21,922,000	29,971,000	154,101,000	295,000	6,729,000	-	7,024,000	6,701,000	15,360,000	22,061,000	183,186,000
139	Parole Board	2,739,000	247,000	428,000	3,414,000	-	-	-	-	-	-	-	3,414,000
Total Justice		**$104,947,000**	**$22,169,000**	**$30,399,000**	**$157,515,000**	**$295,000**	**$6,729,000**	**$0**	**$7,024,000**	**$6,701,000**	**$15,360,000**	**$22,061,000**	**$186,600,000**

		GENERAL FUND				SPECIAL REVENUE FUNDS				FEDERAL FUNDS			Total
Agency #	Agency Name	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	PayGo	Subtotal	Payroll	OpEx	Subtotal	FY27
Agriculture													
55	Puerto Rico Department of Agriculture	9,532,000	16,736,000	12,194,000	38,462,000	2,612,000	1,034,000	-	3,646,000	833,000	114,000	947,000	43,055,000
198	Agricultural Insurance Corporation	-	-	-	-	1,625,000	2,134,000	178,000	3,937,000	-	-	-	3,937,000
277	Agricultural Enterprises Development Administration	2,565,000	60,038,000	8,553,000	71,156,000	9,806,000	75,120,000	3,974,000	88,900,000	-	-	-	160,056,000
Total Agriculture		**$12,097,000**	**$76,774,000**	**$20,747,000**	**$109,618,000**	**$14,043,000**	**$78,288,000**	**$4,152,000**	**$96,483,000**	**$833,000**	**$114,000**	**$947,000**	**$207,048,000**
Environmental													
50	Department of Natural and Environmental Resources	40,500,000	47,542,000	25,596,000	113,638,000	8,443,000	39,977,000	-	48,420,000	11,377,000	125,053,000	136,430,000	298,488,000
Total Environmental		**$40,500,000**	**$47,542,000**	**$25,596,000**	**$113,638,000**	**$8,443,000**	**$39,977,000**	**$0**	**$48,420,000**	**$11,377,000**	**$125,053,000**	**$136,430,000**	**$298,488,000**
Housing													
78	Department of Housing	12,984,000	2,356,000	11,757,000	27,097,000	1,086,000	11,422,000	1,061,000	13,569,000	39,914,000	3,208,442,000	3,248,356,000	3,289,022,000
106	Public Housing Administration	3,082,000	-	2,750,000	5,832,000	4,174,000	13,043,000	-	17,217,000	51,794,000	687,805,000	739,599,000	762,648,000
235	Puerto Rico Housing Finance Corporation	-	5,410,000	-	5,410,000	12,908,000	87,399,000	2,469,000	102,776,000	1,751,000	179,656,000	181,407,000	289,593,000
Total Housing		**$16,066,000**	**$7,766,000**	**$14,507,000**	**$38,339,000**	**$18,168,000**	**$111,864,000**	**$3,530,000**	**$133,562,000**	**$93,459,000**	**$4,075,903,000**	**$4,169,362,000**	**$4,341,263,000**
Culture													
82	Institute of Puerto Rican Culture	6,000,000	8,987,000	3,425,000	18,412,000	20,000	1,374,000	-	1,394,000	251,000	724,000	975,000	20,781,000
191	Musical Arts Corporation	7,254,000	922,000	434,000	8,610,000	602,000	1,483,000	-	2,085,000	-	-	-	10,695,000
192	Fine Arts Center Corporation	923,000	2,946,000	586,000	4,455,000	1,204,000	1,656,000	-	2,860,000	-	-	-	7,315,000
Total Culture		**$14,177,000**	**$12,855,000**	**$4,445,000**	**$31,477,000**	**$1,826,000**	**$4,513,000**	**$0**	**$6,339,000**	**$251,000**	**$724,000**	**$975,000**	**$38,791,000**
Ombudsman													
96	Office of the Women’s Advocate	2,196,000	4,823,000	252,000	7,271,000	-	-	-	-	158,000	2,695,000	2,853,000	10,124,000
120	Veteran's Advocate Office	1,072,000	3,012,000	213,000	4,297,000	-	-	-	-	-	-	-	4,297,000
143	Office of Protection and Defense for People with Disabilities	703,000	378,000	104,000	1,185,000	-	-	-	-	1,330,000	719,000	2,049,000	3,234,000
152	Elderly and Retired People Advocate Office	1,268,000	2,183,000	371,000	3,822,000	-	-	-	-	4,273,000	25,641,000	29,914,000	33,736,000
153	Office for People with Disabilities	1,600,000	958,000	415,000	2,973,000	-	-	-	-	-	-	-	2,973,000
231	Office for the Patient's Advocate	1,516,000	379,000	172,000	2,067,000	-	-	-	-	-	-	-	2,067,000
Total Ombudsman		**$8,355,000**	**$11,733,000**	**$1,527,000**	**$21,615,000**	**$0**	**$0**	**$0**	**$0**	**$5,761,000**	**$29,055,000**	**$34,816,000**	**$56,431,000**
Universities													
109	Puerto Rico School of Plastic Arts	2,164,000	776,000	428,000	3,368,000	480,000	2,024,000	-	2,504,000	-	-	-	5,872,000
215	Puerto Rico Conservatory of Music Corporation	6,943,000	1,677,000	313,000	8,933,000	2,576,000	1,932,000	190,000	4,698,000	-	-	-	13,631,000
Total Universities		**$9,107,000**	**$2,453,000**	**$741,000**	**$12,301,000**	**$3,056,000**	**$3,956,000**	**$190,000**	**$7,202,000**	**$0**	**$0**	**$0**	**$19,503,000**

Agency #	Agency Name	GENERAL FUND Payroll	GENERAL FUND OpEx	GENERAL FUND PayGo	GENERAL FUND Subtotal	SPECIAL REVENUE FUNDS Payroll	SPECIAL REVENUE FUNDS OpEx	SPECIAL REVENUE FUNDS PayGo	SPECIAL REVENUE FUNDS Subtotal	FEDERAL FUNDS Payroll	FEDERAL FUNDS OpEx	FEDERAL FUNDS Subtotal	Total FY27
Independent Agencies													
28	State Elections Commission	20,593,000	8,905,000	4,563,000	34,061,000	-	-	-	-	-	-	-	34,061,000
37	Civil Rights Commission	460,000	339,000	40,000	839,000	-	-	-	-	-	-	-	839,000
43	Puerto Rico National Guard	5,800,000	7,201,000	6,438,000	19,439,000	-	-	-	-	8,127,000	29,653,000	37,780,000	57,219,000
60	Office of the Citizen’s Ombudsman	2,412,000	818,000	539,000	3,769,000	-	-	-	-	-	-	-	3,769,000
62	Cooperative Development Commission of Puerto Rico	1,444,000	410,000	924,000	2,778,000	-	-	-	-	-	-	-	2,778,000
69	Puerto Rico Department of Consumer Affairs	7,650,000	930,000	4,953,000	13,533,000	620,000	1,534,000	-	2,154,000	-	-	-	15,687,000
87	Department of Recreation and Sports	16,877,000	8,908,000	9,717,000	35,502,000	-	22,747,000	-	22,747,000	-	-	-	58,249,000
105	Puerto Rico Industrial Commission	-	-	-	-	12,574,000	6,251,000	5,037,000	23,862,000	-	-	-	23,862,000
138	Institutional Trust of the National Guard of Puerto Rico	-	-	-	-	757,000	7,717,000	43,000	8,517,000	-	-	-	8,517,000
167	Company for the Integral Development of the “Península de Cantera"	452,000	168,000	-	620,000	70,000	200,000	-	270,000	672,000	7,819,000	8,491,000	9,381,000
189	Institute of Forensic Sciences	17,652,000	5,609,000	2,258,000	25,519,000	-	604,000	-	604,000	-	-	-	26,123,000
195	Economic Development Bank of PR	-	-	-	-	9,050,000	5,074,000	1,834,000	15,958,000	-	-	-	15,958,000
200	Special Independent Prosecutor's Panel	1,929,000	1,966,000	90,000	3,985,000	-	-	-	-	-	-	-	3,985,000
238	Port of the Americas Authority	-	20,000	915,000	935,000	-	-	-	-	-	-	-	935,000
264	Corporation for the "Caño Martin Peña" Enlace Project	2,802,000	8,382,000	-	11,184,000	-	-	-	-	189,000	8,992,000	9,181,000	20,365,000
266	Office of Public Safety Affairs	-	-	-	-	-	-	-	-	676,000	13,778,000	14,454,000	14,454,000
268	Puerto Rico Institute of Statistics	1,776,000	1,269,000	-	3,045,000	-	-	-	-	-	-	-	3,045,000
271	Puerto Rico Innovation and Technology Services	4,002,000	88,034,000	23,000	92,059,000	-	10,074,000	-	10,074,000	-	-	-	102,133,000
272	Office of the Inspector General	15,565,000	4,337,000	54,000	19,956,000	-	-	-	-	-	-	-	19,956,000
281	Office of the Election Comptroller	4,026,000	212,000	36,000	4,274,000	-	-	-	-	-	-	-	4,274,000
286	Authority of the Port of Ponce	137,000	283,000	238,000	658,000	1,940,000	320,000	-	2,260,000	-	-	-	2,918,000
303	Convention Center of District Authority	-	-	-	-	1,394,000	71,311,000	-	72,705,000	-	-	-	72,705,000
311	Puerto Rico Gaming Commission	836,000	349,000	1,032,000	2,217,000	14,400,000	484,865,000	-	499,265,000	-	-	-	501,482,000
312	Retirement Board of the Government of Puerto Rico	14,000,000	28,282,000	10,580,000	52,862,000	-	3,448,000	-	3,448,000	-	-	-	56,310,000
Total Independent Agencies		**$118,413,000**	**$166,422,000**	**$42,400,000**	**$327,235,000**	**$40,805,000**	**$614,145,000**	**$6,914,000**	**$661,864,000**	**$9,664,000**	**$60,242,000**	**$69,906,000**	**$1,059,005,000**
Closures - per the government’s reorganization plan													
186	Culebra Conservation and Development Authority	145,000	129,000	27,000	301,000	228,000	101,000	-	329,000	-	-	-	630,000
196	Puerto Rico Public Broadcasting Corporation	-	-	-	-	-	139,000	-	139,000	-	-	-	139,000
Total Closures - per the government’s reorganization plan		**$145,000**	**$129,000**	**$27,000**	**$301,000**	**$228,000**	**$240,000**	**$0**	**$468,000**	**$0**	**$0**	**$0**	**$769,000**
Utilities Commission													
298	Public Service Regulatory Board	2,040,000	900,000	5,244,000	8,184,000	11,063,000	20,754,000	647,000	32,464,000	1,386,000	800,000	2,186,000	42,834,000
Total Utilities Commission		**$2,040,000**	**$900,000**	**$5,244,000**	**$8,184,000**	**$11,063,000**	**$20,754,000**	**$647,000**	**$32,464,000**	**$1,386,000**	**$800,000**	**$2,186,000**	**$42,834,000**
Instumentality													
310	Municipal Finance Corporation	-	-	-	-	656,000	423,199,000	-	423,855,000	-	-	-	423,855,000
Total Instumentality		**$0**	**$0**	**$0**	**$0**	**$656,000**	**$423,199,000**	**$0**	**$423,855,000**	**$0**	**$0**	**$0**	**$423,855,000**
Finance Commission													
22	Office of the Commissioner of Insurance	-	-	-	-	6,911,000	4,240,000	1,301,000	12,452,000	-	-	-	12,452,000
75	Commissioner of Financial Institutions	-	-	-	-	9,429,000	3,768,000	2,301,000	15,498,000	-	-	-	15,498,000
Total Finance Commission		**$0**	**$0**	**$0**	**$0**	**$16,340,000**	**$8,008,000**	**$3,602,000**	**$27,950,000**	**$0**	**$0**	**$0**	**$27,950,000**

Agency #	Agency Name	GENERAL FUND Payroll	GENERAL FUND OpEx	GENERAL FUND PayGo	GENERAL FUND Subtotal	SPECIAL REVENUE FUNDS Payroll	SPECIAL REVENUE FUNDS OpEx	SPECIAL REVENUE FUNDS PayGo	SPECIAL REVENUE FUNDS Subtotal	FEDERAL FUNDS Payroll	FEDERAL FUNDS OpEx	FEDERAL FUNDS Subtotal	Total FY27
Land													
165	Land Authority of Puerto Rico	-	-	-	-	6,090,000	3,312,000	3,614,000	13,016,000	-	-	-	13,016,000
177	Land Administration of Puerto Rico	-	-	-	-	4,500,000	7,155,000	2,596,000	14,251,000	-	-	-	14,251,000
236	Innovation Fund for Agricultural Development of Puerto Rico	-	-	-	-	1,435,000	12,638,000	85,000	14,158,000	-	-	-	14,158,000
Total Land		**$0**	**$0**	**$0**	**$0**	**$12,025,000**	**$23,105,000**	**$6,295,000**	**$41,425,000**	**$0**	**$0**	**$0**	**$41,425,000**
Other													
70	State Insurance Fund Corporation	-	-	-	-	165,047,000	239,662,000	105,531,000	510,240,000	-	-	-	510,240,000
297	Financial Oversight and Management Board for Puerto Rico	-	59,323,000	-	59,323,000	-	-	-	-	-	-	-	59,323,000
79	Automobile Accidents Compensation Administration	-	-	-	-	29,826,000	43,292,000	12,672,000	85,790,000	-	-	-	85,790,000
Total Other		**$0**	**$59,323,000**	**$0**	**$59,323,000**	**$194,873,000**	**$282,954,000**	**$118,203,000**	**$596,030,000**	**$0**	**$0**	**$0**	**$655,353,000**
	Total	**$3,593,848,000**	**$7,544,274,000**	**$2,036,581,000**	**$13,174,703,000**	**$750,030,000**	**$4,195,032,000**	**$528,986,000**	**$5,474,048,000**	**$794,499,000**	**$14,138,141,000**	**$14,932,640,000**	**$33,581,391,000**

THE GOVERNMENT OF PUERTO RICO

June 30, 2026

Joint Resolution

The amount of $13,174,703,000 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, 2027.

The following is a summary of the expenditures authorized in this budget organized according to the agency consolidations set forth in the fiscal plan initially certified by the Financial Oversight and Management Board for Puerto Rico on June 5, 2024, as revised and further certified on June 6, 2025 (the "Certified Revised 2024 Commonwealth Fiscal Plan"), and further revised and certified on June 19, 2026 (the "Certified Second Revised 2024 Commonwealth 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:

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GENERAL FUND		Payroll	OpEx	PayGo	Total
I	**Public Safety**				
	1 Department of Public Safety	118,920,000	18,683,000	18,840,000	156,443,000
	2 Puerto Rico Police	741,631,000	118,534,000	210,940,000	1,071,105,000
	Subtotal Public Safety	**$860,551,000**	**$137,217,000**	**$229,780,000**	**$1,227,548,000**
II	**Health**				
	3 Puerto Rico Health Insurance Administration	4,650,000	1,025,208,000	452,000	1,030,310,000
	4 Department of Health	96,657,000	320,942,000	96,668,000	514,267,000
	5 Medical Services Administration of Puerto Rico	29,416,000	51,000,000	22,251,000	102,667,000
	6 Mental Health and Drug Addiction Services Administration	20,000,000	92,441,000	37,566,000	150,007,000
	7 University of Puerto Rico Comprehensive Cancer Center	7,301,000	9,819,000	-	17,120,000
	8 Center for Research Education and Medical Services for Diabetes	341,000	478,000	-	819,000
	Subtotal Health	**$158,365,000**	**$1,499,888,000**	**$156,937,000**	**$1,815,190,000**
III	**Education**				
	9 Department of Education	1,175,107,000	755,091,000	1,051,143,000	2,981,341,000
	Subtotal Education	**$1,175,107,000**	**$755,091,000**	**$1,051,143,000**	**$2,981,341,000**
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	87,100,000	72,784,000	402,574,000
	12 Legislative Assembly of the Commonwealth	-	129,116,000	7,993,000	137,109,000
	Subtotal Courts & Legislature	**$242,690,000**	**$216,216,000**	**$80,777,000**	**$539,683,000**
VI	**Families & Children**				
	13 Family and Children Administration	61,356,000	146,575,000	16,356,000	224,287,000
	14 Administration for Socioeconomic Development of the Family	33,000,000	32,636,000	35,884,000	101,520,000
	15 Secretariat of the Department of the Family	17,000,000	15,373,000	18,067,000	50,440,000
	16 Child Support Administration (ASUME)	7,239,000	15,557,000	2,916,000	25,712,000
	17 Administration for Integral Development of Childhood	2,500,000	7,427,000	3,274,000	13,201,000
	Subtotal Families & Children	**$121,095,000**	**$217,568,000**	**$76,497,000**	**$415,160,000**
VII	**Custody Accounts**				
	18 Appropriations under the custody of the Treasury	127,000	2,698,803,000	26,688,000	2,725,618,000
	19 Appropriations under the custody of the OMB	183,214,000	541,035,000	36,980,000	761,229,000
	Subtotal Custody Accounts	**$183,341,000**	**$3,239,838,000**	**$63,668,000**	**$3,486,847,000**
VIII	**Treasury/Office of the Chief Financial Officer**				
	20 Puerto Rico Department of the Treasury	72,169,000	85,049,000	45,633,000	202,851,000
	21 Office of Management and Budget	14,115,000	7,417,000	6,352,000	27,884,000
	22 Fiscal Agency & Financial Advisory Authority	11,186,000	19,786,000	325,000	31,297,000
	23 General Services Administration	7,350,000	6,898,000	5,257,000	19,505,000
	24 Office of Administration and Transformation of Human Resources	5,198,000	7,617,000	3,924,000	16,739,000
	Subtotal Treasury/Office of the Chief Financial Officer	**$110,018,000**	**$126,767,000**	**$61,491,000**	**$298,276,000**
IX	**Executive Office**				
	25 Office of the Governor	10,502,000	4,363,000	2,154,000	17,019,000
	26 Puerto Rico Federal Affairs Administration	1,362,000	1,325,000	516,000	3,203,000
	27 State Historic Preservation Office of Puerto Rico	1,318,000	1,669,000	265,000	3,252,000
	28 Puerto Rico Infrastructure Financing Authority	2,171,000	81,000	147,000	2,399,000
	29 Public Building Authority	3,870,000	20,405,000	-	24,275,000
	30 Puerto Rico Public Private Partnership Authority	3,936,000	23,422,000	62,000	27,420,000
	31 Office of Socioeconomic and Community Development	2,000,000	810,000	2,232,000	5,042,000
	Subtotal Executive Office	**$25,159,000**	**$52,075,000**	**$5,376,000**	**$82,610,000**
X	**Municipalities**				
	32 Contributions to the Municipalities	-	51,875,000	-	51,875,000
	Subtotal Municipalities	**$0**	**$51,875,000**	**$0**	**$51,875,000**

GENERAL FUND		Payroll	OpEx	PayGo	Total
XI	**Transparency & Control Entities**				
	33 Office of the Comptroller of Puerto Rico	40,181,000	9,346,000	6,643,000	56,170,000
	34 Office of Government Ethics	7,616,000	1,726,000	798,000	10,140,000
	Subtotal Transparency & Control Entities	**$47,797,000**	**$11,072,000**	**$7,441,000**	**$66,310,000**
XII	**Public Works**				
	35 Department of Transportation and Public Works	25,808,000	10,576,000	19,052,000	55,436,000
	36 Puerto Rico Integrated Transit Authority	2,658,000	60,963,000	13,583,000	77,204,000
	Subtotal Public Works	**$28,466,000**	**$71,539,000**	**$32,635,000**	**$132,640,000**
XIII	**Economic Development**				
	37 Department of Economic Development & Commerce	15,639,000	7,357,000	18,321,000	41,317,000
	Subtotal Economic Development	**$15,639,000**	**$7,357,000**	**$18,321,000**	**$41,317,000**
XIV	**State**				
	38 Puerto Rico Department of State	3,886,000	7,401,000	2,315,000	13,602,000
	Subtotal State	**$3,886,000**	**$7,401,000**	**$2,315,000**	**$13,602,000**
XV	**Labor**				
	39 Commission of Investigation, Processing and Appeals	348,000	81,000	100,000	529,000
	40 Puerto Rico Department of Labor and Human Resources	962,000	3,320,000	31,895,000	36,177,000
	41 Puerto Rico Labor Relations Board	705,000	48,000	316,000	1,069,000
	42 Vocational Rehabilitation Administration	5,090,000	12,837,000	10,455,000	28,382,000
	43 Public Service Appeals Commission	2,310,000	345,000	145,000	2,800,000
	Subtotal Labor	**$9,415,000**	**$16,631,000**	**$42,911,000**	**$68,957,000**
XVI	**Corrections**				
	44 Department of Correction and Rehabilitation	271,784,000	129,845,000	59,597,000	461,226,000
	45 Correctional Health	14,688,000	34,930,000	2,059,000	51,677,000
	Subtotal Corrections	**$286,472,000**	**$164,775,000**	**$61,656,000**	**$512,903,000**
XVII	**Justice**				
	46 Puerto Rico Department of Justice	102,208,000	21,922,000	29,971,000	154,101,000
	47 Parole Board	2,739,000	247,000	428,000	3,414,000
	Subtotal Justice	**$104,947,000**	**$22,169,000**	**$30,399,000**	**$157,515,000**
XVIII	**Agriculture**				
	48 Agricultural Enterprises Development Administration	2,565,000	60,038,000	8,553,000	71,156,000
	49 Puerto Rico Department of Agriculture	9,532,000	16,736,000	12,194,000	38,462,000
	Subtotal Agriculture	**$12,097,000**	**$76,774,000**	**$20,747,000**	**$109,618,000**
XIX	**Environmental**				
	50 Department of Natural and Environmental Resources	40,500,000	47,542,000	25,596,000	113,638,000
	Subtotal Environmental	**$40,500,000**	**$47,542,000**	**$25,596,000**	**$113,638,000**
XX	**Housing**				
	51 Department of Housing	12,984,000	2,356,000	11,757,000	27,097,000
	52 Public Housing Administration	3,082,000	-	2,750,000	5,832,000
	53 Puerto Rico Housing Finance Authority	-	5,410,000	-	5,410,000
	Subtotal Housing	**$16,066,000**	**$7,766,000**	**$14,507,000**	**$38,339,000**
XXI	**Culture**				
	54 Institute of Puerto Rican Culture	6,000,000	8,987,000	3,425,000	18,412,000
	55 Musical Arts Corporation	7,254,000	922,000	434,000	8,610,000
	56 Fine Arts Center Corporation	923,000	2,946,000	586,000	4,455,000
	Subtotal Culture	**$14,177,000**	**$12,855,000**	**$4,445,000**	**$31,477,000**
XXII	**Ombudsman**				
	57 Office of the Women's Advocate	2,196,000	4,823,000	252,000	7,271,000
	58 Veteran's Advocate Office	1,072,000	3,012,000	213,000	4,297,000
	59 Elderly and Retired People Advocate Office	1,268,000	2,183,000	371,000	3,822,000
	60 Office for People with Disabilities	1,600,000	958,000	415,000	2,973,000
	61 Office of Protection and Defense for People with Disabilities	703,000	378,000	104,000	1,185,000
	62 Office for the Patient's Advocate	1,516,000	379,000	172,000	2,067,000
	Subtotal Ombudsman	**$8,355,000**	**$11,733,000**	**$1,527,000**	**$21,615,000**

GENERAL FUND		Payroll	OpEx	PayGo	Total
XXIII	**Universities**				
	63 Puerto Rico School of Plastic Arts	2,164,000	776,000	428,000	3,368,000
	64 Puerto Rico Conservatory of Music Corporation	6,943,000	1,677,000	313,000	8,933,000
	Subtotal Universities	**$9,107,000**	**$2,453,000**	**$741,000**	**$12,301,000**
XXIV	**Independent Agencies**				
	65 State Elections Commission	20,593,000	8,905,000	4,563,000	34,061,000
	66 Civil Rights Commission	460,000	339,000	40,000	839,000
	67 Puerto Rico National Guard	5,800,000	7,201,000	6,438,000	19,439,000
	68 Office of the Citizen’s Ombudsman	2,412,000	818,000	539,000	3,769,000
	69 Cooperative Development Commission of Puerto Rico	1,444,000	410,000	924,000	2,778,000
	70 Puerto Rico Department of Consumer Affairs	7,650,000	930,000	4,953,000	13,533,000
	71 Department of Recreation and Sports	16,877,000	8,908,000	9,717,000	35,502,000
	72 Special Independent Prosecutor's Panel	1,929,000	1,966,000	90,000	3,985,000
	73 Ponce Authority (Authority of the Port of the Americas)	-	20,000	915,000	935,000
	74 Office of the Inspector General	15,565,000	4,337,000	54,000	19,956,000
	75 Office of the Election Comptroller	4,026,000	212,000	36,000	4,274,000
	76 Puerto Rico Institute of Statistics	1,776,000	1,269,000	-	3,045,000
	77 Authority of the Port of Ponce	137,000	283,000	238,000	658,000
	78 Company for the Integral Development of the Península de Cantera	452,000	168,000	-	620,000
	79 Corporation for the "Caño Martin Peña" Enlace Project	2,802,000	8,382,000	-	11,184,000
	80 Puerto Rico Innovation and Technology Services	4,002,000	88,034,000	23,000	92,059,000
	81 Puerto Rico Gaming Commission	836,000	349,000	1,032,000	2,217,000
	82 Retirement Board of the Government of Puerto Rico	14,000,000	28,282,000	10,580,000	52,862,000
	83 Institute of Forensic Sciences	17,652,000	5,609,000	2,258,000	25,519,000
	Subtotal Independent Agencies	**$118,413,000**	**$166,422,000**	**$42,400,000**	**$327,235,000**
XXV	**Closures - per the government’s reorganization plan**				
	84 Culebra Conservation and Development Authority	145,000	129,000	27,000	301,000
	Subtotal Closures - per the government’s reorganization plan	**$145,000**	**$129,000**	**$27,000**	**$301,000**
XXVI	**Utilities Commission**				
	85 Public Service Regulatory Board	2,040,000	900,000	5,244,000	8,184,000
	Subtotal Utilities Commission	**$2,040,000**	**$900,000**	**$5,244,000**	**$8,184,000**
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	**$3,593,848,000**	**$7,544,274,000**	**$2,036,581,000**	**$13,174,703,000**

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, 2027 ("FY2027"):

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GENERAL FUND

I		**Public Safety**		
	1.	**Department of Public Safety**		
	A.	Payroll and related costs		118,920,000
	i	Salaries	91,805,000	
	ii	Salaries for trust employees	3,858,000	
	iii	Overtime	530,000	
	iv	Healthcare	6,646,000	
	v	Other benefits	12,260,000	
	vi	Early retirement benefits & voluntary transition programs	1,252,000	
	vii	Other payroll	19,000	
	viii	To recruit firefighters	2,550,000	
	B.	Payments to PayGo		18,840,000
	C.	Facilities and utility payments		6,661,000
	i	Payments to PREPA	1,923,000	
	ii	Payments to PRASA	756,000	
	iii	Payments to PBA	535,000	
	iv	Payments to GSA (for fuel and lubricants)	2,043,000	
	v	Other facilities costs	1,404,000	
	D.	Purchased services		4,377,000
	i	Payments for PRIMAS	1,751,000	
	ii	Leases (excluding PBA)	1,577,000	
	iii	Maintenance & repairs	40,000	
	iv	Other purchased services	1,009,000	
	E.	Transportation		220,000
	F.	Professional services		832,000
	i	Finance and accounting professional services	20,000	
	ii	Medical professional services	342,000	
	iii	Other professional services	470,000	
	G.	Other operating expenses		3,191,000
	i	Other operating expenses	1,296,000	
	ii	To cover expenses related to the Firefighters Academy for recruitment during the year	1,895,000	
	H.	Payments of current and prior period obligations		237,000
	I.	Materials and supplies		1,381,000
	J.	Equipment purchases		1,281,000
	K.	Appropriations to non-governmental entities		503,000
	i	Other appropriations to non-governmental entities	185,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	318,000	

GENERAL FUND

	Total Department of Public Safety			**156,443,000**
1.1	**Puerto Rico Fire Department Bureau**			
	A.	Payroll and related costs		73,000,000
	i	Salaries	57,065,000	
	ii	Salaries for trust employees	217,000	
	iii	Overtime	500,000	
	iv	Healthcare	4,634,000	
	v	Other benefits	7,080,000	
	vi	Early retirement benefits & voluntary transition programs	954,000	
	vii	To recruit firefighters	2,550,000	
	B.	Facilities and utility payments		4,076,000
	i	Payments to PREPA	1,148,000	
	ii	Payments to PRASA	613,000	
	iii	Payments to PBA	392,000	
	iv	Payments to GSA (for fuel and lubricants)	860,000	
	v	Other facilities costs	1,063,000	
	C.	Purchased services		1,240,000
	i	Payments for PRIMAS	936,000	
	ii	Leases (excluding PBA)	46,000	
	iii	Maintenance & repairs	33,000	
	iv	Other purchased services	225,000	
	D.	Transportation		160,000
	E.	Professional services		20,000
	i	Finance and accounting professional services	20,000	
	F.	Other operating expenses		2,840,000
	i	Other operating expenses	945,000	
	ii	To cover expenses related to the Firefighters Academy for recruitment during the year	1,895,000	
	G.	Payments of current and prior period obligations		237,000
	H.	Materials and supplies		914,000
	Total Puerto Rico Fire Department Bureau			**82,487,000**
1.2	**Medical Emergency Corps Bureau**			
	A.	Payroll and related costs		24,870,000
	i	Salaries	20,229,000	
	ii	Overtime	30,000	
	iii	Healthcare	1,415,000	

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	iv	Other benefits	2,949,000	
	v	Early retirement benefits & voluntary transition programs	228,000	
	vi	Other payroll	19,000	
B.		Facilities and utility payments		1,277,000
	i	Payments to PREPA	167,000	
	ii	Payments to PRASA	19,000	
	iii	Payments to PBA	104,000	
	iv	Payments to GSA (for fuel and lubricants)	917,000	
	v	Other facilities costs	70,000	
C.		Purchased services		813,000
	i	Payments for PRIMAS	643,000	
	ii	Leases (excluding PBA)	120,000	
	iii	Other purchased services	50,000	
D.		Other operating expenses		70,000
Total Medical Emergency Corps Bureau				**27,030,000**
1.3 Emergency and Disaster Management Bureau				
A.		Payroll and related costs		3,000,000
	i	Salaries	2,324,000	
	ii	Salaries for trust employees	72,000	
	iii	Healthcare	166,000	
	iv	Other benefits	390,000	
	v	Early retirement benefits & voluntary transition programs	48,000	
B.		Facilities and utility payments		1,150,000
	i	Payments to PREPA	608,000	
	ii	Payments to PRASA	49,000	
	iii	Payments to PBA	39,000	
	iv	Payments to GSA (for fuel and lubricants)	200,000	
	v	Other facilities costs	254,000	
C.		Purchased services		1,484,000
	i	Payments for PRIMAS	143,000	
	ii	Leases (excluding PBA)	764,000	
	iii	Maintenance & repairs	7,000	
	iv	Other purchased services	570,000	
D.		Transportation		30,000
E.		Professional services		20,000
F.		Materials and supplies		227,000
G.		Equipment purchases		1,281,000

	Total Emergency and Disaster Management Bureau				**7,192,000**
1.4	**Special Investigations Bureau**				
	A.		Payroll and related costs		4,999,000
		i	Salaries	4,037,000	
		ii	Salaries for trust employees	263,000	
		iii	Healthcare	112,000	
		iv	Other benefits	565,000	
		v	Early retirement benefits & voluntary transition programs	22,000	
	B.		Facilities and utility payments		158,000
		i	Payments to PRASA	75,000	
		ii	Payments to GSA (for fuel and lubricants)	66,000	
		iii	Other facilities costs	17,000	
	C.		Purchased services		171,000
		i	Payments for PRIMAS	29,000	
		ii	Leases (excluding PBA)	27,000	
		iii	Other purchased services	115,000	
	D.		Transportation		30,000
	E.		Other operating expenses		156,000
	F.		Materials and supplies		101,000
	G.		Appropriations to non-governmental entities		185,000
	Total Special Investigations Bureau				**5,800,000**
1.5	**Shared Services within Department of Public Safety**				
	A.		Payroll and related costs		13,051,000
		i	Salaries	8,150,000	
		ii	Salaries for trust employees	3,306,000	
		iii	Healthcare	319,000	
		iv	Other benefits	1,276,000	
	B.		Payments to PayGo		18,840,000
	C.		Purchased services		669,000
		i	Leases (excluding PBA)	620,000	
		ii	Other purchased services	49,000	
	D.		Professional services		792,000
		i	Medical professional services	342,000	
		ii	Other professional services	450,000	
	E.		Other operating expenses		125,000
	F.		Materials and supplies		139,000

	G.		Appropriations to non-governmental entities		318,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	318,000	
	Total Shared Services within Department of Public Safety				**33,934,000**
2.	**Puerto Rico Police**				
	A.		Payroll and related costs		741,631,000
		i	Salaries	504,507,000	
		ii	Salaries for trust employees	2,578,000	
		iii	Overtime	95,867,000	
		iv	Healthcare	19,107,000	
		v	Other benefits	69,437,000	
		vi	Early retirement benefits & voluntary transition programs	22,325,000	
		vii	To recruit cadets for the Police Academy	27,810,000	
	B.		Payments to PayGo		210,940,000
	C.		Facilities and utility payments		45,086,000
		i	Payments to PREPA	11,868,000	
		ii	Payments to PRASA	2,727,000	
		iii	Payments to PBA	14,117,000	
		iv	Payments to GSA (for fuel and lubricants)	13,565,000	
		v	Other facilities costs	2,809,000	
	D.		Purchased services		20,105,000
		i	Payments for PRIMAS	4,783,000	
		ii	Leases (excluding PBA)	2,411,000	
		iii	Maintenance & repairs	8,361,000	
		iv	Other purchased services	4,550,000	
	E.		Transportation		4,817,000
	F.		Professional services		1,200,000
		i	Information technology (IT) professional services	40,000	
		ii	Legal professional services	500,000	
		iii	Finance and accounting professional services	70,000	
		iv	Medical professional services	276,000	
		v	Other professional services	314,000	
	G.		Other operating expenses		12,137,000
		i	Other operating expenses	5,021,000	
		ii	To cover expenses related to the Police Academy for recruitment during the year	7,116,000	
	H.		Materials and supplies		9,729,000
	I.		Equipment purchases		3,110,000

J.		Media and advertisements		5,000
K.		Donations, subsidies and other distributions		345,000
L.		Appropriations to non-governmental entities		2,000,000
M.		Undistributed appropriations		20,000,000
	i	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	20,000,000	
Total Puerto Rico Police				**1,071,105,000**
Subtotal Public Safety				**1,227,548,000**
II		**Health**		
3.		**Puerto Rico Health Insurance Administration**		
A.		Payroll and related costs		4,650,000
	i	Salaries	2,288,000	
	ii	Salaries for trust employees	874,000	
	iii	Healthcare	982,000	
	iv	Other benefits	343,000	
	v	Early retirement benefits & voluntary transition programs	163,000	
B.		Payments to PayGo		452,000
C.		Facilities and utility payments		183,000
	i	Payments to PREPA	107,000	
	ii	Payments to GSA (for fuel and lubricants)	6,000	
	iii	Other facilities costs	70,000	
D.		Purchased services		1,456,000
	i	Payments for PRIMAS	273,000	
	ii	Leases (excluding PBA)	419,000	
	iii	Maintenance & repairs	134,000	
	iv	Other purchased services	630,000	
E.		Transportation		43,000
F.		Professional services		12,423,000
	i	Information technology (IT) professional services	859,000	
	ii	Legal professional services	495,000	
	iii	Finance and accounting professional services	1,037,000	
	iv	Medical professional services	165,000	
	v	Other professional services	9,867,000	
G.		Other operating expenses		72,000
H.		Materials and supplies		39,000

	I.	Equipment purchases		187,000
	J.	Media and advertisements		8,000
	K.	Social well-being for Puerto Rico		1,010,797,000
	i	To pay for health insurance as provided in Law 72-1993, as amended	1,010,797,000	
Total Puerto Rico Health Insurance Administration				**1,030,310,000**
4. Department of Health				
	A.	Payroll and related costs		96,657,000
	i	Salaries	75,330,000	
	ii	Salaries for trust employees	3,577,000	
	iii	Healthcare	4,904,000	
	iv	Other benefits	10,371,000	
	v	Early retirement benefits & voluntary transition programs	2,298,000	
	vi	Other payroll	24,000	
	vii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	77,000	
	viii	For operating expenses of the emergency rooms of the CDTs	27,000	
	ix	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	21,000	
	x	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	20,000	
	xi	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	8,000	
	B.	Payments to PayGo		96,668,000
	C.	Facilities and utility payments		64,370,000
	i	Payments to PREPA	16,794,000	
	ii	Payments to PRASA	4,144,000	
	iii	Payments to PBA	1,512,000	
	iv	Payments to GSA (for fuel and lubricants)	393,000	
	v	Other facilities costs	2,236,000	
	vi	For payments to Medical Services Administration (ASEM) for services provided	39,291,000	
	D.	Purchased services		67,116,000
	i	Payments for PRIMAS	8,635,000	
	ii	Leases (excluding PBA)	960,000	
	iii	Maintenance & repairs	3,809,000	
	iv	Other purchased services	13,823,000	

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v	For security expense services	2,500,000	
vi	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	292,000	
vii	For the development of the public policy of the PR Government related to the population that suffers from Autism, as provided in Law 318-2003	250,000	
viii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	232,000	
ix	To regulate the practice of smoking in certain public and private places, as provided in Law 40-1993, as amended	12,000	
x	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	3,000	
xi	For the payment of services provided by community homes	36,600,000	
E.	Transportation		1,893,000
i	Other transportation	1,517,000	
ii	For the aerial subsidy of the Municipality of Vieques, as provided for in Law 44-1955	345,000	
iii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	15,000	
iv	For operating expenses of the emergency rooms of the CDTs	15,000	
v	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
F.	Professional services		36,808,000
i	Information technology (IT) professional services	2,861,000	
ii	Legal professional services	326,000	
iii	Finance and accounting professional services	150,000	
iv	Engineering and architecture professional services	250,000	
v	Medical professional services	276,000	
vi	Other professional services	22,372,000	
vii	For operating expenses of the emergency rooms of the CDTs	7,283,000	
viii	For health services, education and welfare of early childhood programs including new and existing programs for the diagnosis and treatment of children with developmental deficiencies, programs to improve the quality of personnel training services of Child Care and Development Centers	750,000	
ix	To operate the third shift (11:00 p.m. to 7:00 a.m.) of the Loíza CDT emergency room	736,000	

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x	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	653,000	
xi	For operating expenses for the Alzheimer's Disease Registry, as provided in Law 237-1999, as amended	525,000	
xii	To offer the laboratory and X-ray services of the emergency room of the CDT Loíza	225,000	
xiii	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	146,000	
xiv	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	121,000	
xv	To cover operating expenses of the Program for the Prevention and Surveillance of Medical Emergencies of Children, as provided in Law 259-2000, as amended	60,000	
xvi	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	44,000	
xvii	For the Commission for the Implementation of Public Policy in the Prevention of Suicide, as provided in Law 227-1999, as amended	30,000	
G.	Other operating expenses		2,172,000
i	Other operating expenses	1,623,000	
ii	For operating expenses of the Pediatric Hospital for the treatment of pediatric cancer	500,000	
iii	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	42,000	
iv	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
v	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	6,000	
H.	Capital expenditures		28,667,000
i	Medicaid program IT	23,667,000	
ii	For Electronic Health Records	5,000,000	
I.	Materials and supplies		8,579,000
i	Other materials and supplies	5,743,000	
ii	For operating expenses of the Pediatric Hospital for the treatment of pediatric cancer	2,360,000	
iii	For the Pediatric Hospital for the purchase of equipment and materials for direct patient care	343,000	

	iv	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	106,000	
	v	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	18,000	
	vi	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	8,000	
	vii	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
J.		Equipment purchases		2,079,000
	i	Other equipment purchases	1,656,000	
	ii	For the Pediatric Hospital for the purchase of equipment and materials for direct patient care	357,000	
	iii	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	60,000	
	iv	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	4,000	
	v	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	2,000	
K.		Media and advertisements		432,000
L.		Federal Fund matching		30,338,000
	i	Other Federal Fund matching	3,072,000	
	ii	For Federal Fund matching - Medicaid Program	25,166,000	
	iii	For Federal Fund matching for the Advancing Together Program	2,100,000	
M.		Donations, subsidies and other distributions		22,070,000
	i	For state funding of community health centers that receive federal grants under Section 330 of the Public Health Service Act	20,500,000	
	ii	Federal monitor costs and budgetary reserve	1,500,000	
	iii	For the Puerto Rican League Against Cancer, as provided in JR 68-2010	70,000	
N.		Social well-being for Puerto Rico		39,134,000
	i	For medical residents	39,134,000	
O.		Appropriations to non-governmental entities		16,984,000
	i	Other appropriations to non-governmental entities	469,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	68,000	
	iii	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	6,072,000	

	iv	For operating expenses of the Oncology Hospital	7,500,000	
	v	To be transferred to the Society of Education and Rehabilitation of Puerto Rico (SER), to cover operating expenses	1,050,000	
	vi	To cover the costs associated with Law 105-2020 known as the 'Law to Establish the Right to Prenatal, Childbirth, and Postpartum Care for Medically Indigent Pregnant Women in Puerto Rico'	400,000	
	vii	For operating expenses of the American Cancer Society, as provided in Law 135-2010	300,000	
	viii	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000	
	ix	For the Training and Information Center for Parents of Children with Disabilities of Puerto Rico (APNI)	225,000	
	x	For the CAP-Foundation, Pro-Department of Pediatric Oncology of the Dr. Antonio Ortiz University Pediatric Hospital	200,000	
	xi	For operating expenses of the American Red Cross	200,000	
	xii	To be transferred to the Mercedes Rubí Foundation, for materials, maintenance and training to the Center for Neurovascular Surgery of Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000	
	xiii	For operating expenses of the Modesto Gotay Foundation, as provided in JR 336-2000	125,000	
P.		Undistributed appropriations		300,000
Total Department of Health				**514,267,000**
4.1		**Pediatric University Hospital within Department of Health**		
A.		Payroll and related costs		13,446,000
	i	Salaries	11,479,000	
	ii	Healthcare	650,000	
	iii	Other benefits	1,317,000	
B.		Facilities and utility payments		5,782,000
	i	For payments to Medical Services Administration (ASEM) for services provided	5,782,000	
C.		Purchased services		1,778,000
	i	Maintenance & repairs	106,000	
	ii	Other purchased services	1,672,000	
D.		Professional services		22,000
E.		Other operating expenses		500,000
	i	For operating expenses of the Pediatric Hospital for the treatment of pediatric cancer	500,000	
F.		Materials and supplies		3,914,000

	i	Other materials and supplies	1,211,000	
	ii	For operating expenses of the Pediatric Hospital for the treatment of pediatric cancer	2,360,000	
	iii	For the Pediatric Hospital for the purchase of equipment and materials for direct patient care	343,000	
	G.	Equipment purchases		357,000
	i	For the Pediatric Hospital for the purchase of equipment and materials for direct patient care	357,000	
	Total Pediatric University Hospital within Department of Health			**25,799,000**
4.2	**Adults University Hospital within Department of Health**			
	A.	Payroll and related costs		22,411,000
	i	Salaries	19,092,000	
	ii	Healthcare	1,147,000	
	iii	Other benefits	2,133,000	
	iv	Early retirement benefits & voluntary transition programs	39,000	
	B.	Facilities and utility payments		33,153,000
	i	For payments to Medical Services Administration (ASEM) for services provided	33,153,000	
	C.	Purchased services		1,238,000
	D.	Professional services		42,000
	Total Adults University Hospital within Department of Health			**56,844,000**
4.3	**Bayamón University Hospital within Department of Health**			
	A.	Payroll and related costs		5,801,000
	i	Salaries	4,896,000	
	ii	Healthcare	331,000	
	iii	Other benefits	574,000	
	B.	Purchased services		1,290,000
	i	Maintenance & repairs	790,000	
	ii	Other purchased services	500,000	
	C.	Professional services		1,128,000
	i	Other professional services	1,128,000	
	D.	Other operating expenses		31,000
	E.	Capital expenditures		5,000,000
	i	For Electronic Health Records	5,000,000	
	F.	Materials and supplies		204,000
	G.	Equipment purchases		880,000

	Total Bayamón University Hospital within Department of Health				**14,334,000**
4.4	**Intellectual Disability Program within Department of Health**				
	A.		Payroll and related costs		10,268,000
		i	Salaries	7,050,000	
		ii	Healthcare	722,000	
		iii	Other benefits	1,990,000	
		iv	Early retirement benefits & voluntary transition programs	506,000	
	B.		Facilities and utility payments		114,000
	C.		Purchased services		43,239,000
		i	Leases (excluding PBA)	30,000	
		ii	Maintenance & repairs	1,540,000	
		iii	Other purchased services	5,069,000	
		iv	For the payment of services provided by community homes	36,600,000	
	D.		Transportation		421,000
	E.		Professional services		9,517,000
		i	Information technology (IT) professional services	459,000	
		ii	Legal professional services	325,000	
		iii	Finance and accounting professional services	150,000	
		iv	Engineering and architecture professional services	250,000	
		v	Medical professional services	50,000	
		vi	Other professional services	8,283,000	
	F.		Other operating expenses		387,000
	G.		Materials and supplies		300,000
	H.		Equipment purchases		50,000
	I.		Media and advertisements		21,000
	J.		Donations, subsidies and other distributions		1,500,000
		i	Federal monitor costs and budgetary reserve	1,500,000	
	Total Intellectual Disability Program within Department of Health				**65,817,000**
4.5	**Other Programs within Department of Health**				
	A.		Payroll and related costs		44,731,000
		i	Salaries	32,813,000	
		ii	Salaries for trust employees	3,577,000	
		iii	Healthcare	2,054,000	
		iv	Other benefits	4,357,000	
		v	Early retirement benefits & voluntary transition programs	1,753,000	
		vi	Other payroll	24,000	

vii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	77,000	
viii	For operating expenses of the emergency rooms of the CDTs	27,000	
ix	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	21,000	
x	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	20,000	
xi	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	8,000	
B.	Payments to PayGo		96,668,000
C.	Facilities and utility payments		25,321,000
i	Payments to PREPA	16,794,000	
ii	Payments to PRASA	4,144,000	
iii	Payments to PBA	1,512,000	
iv	Payments to GSA (for fuel and lubricants)	393,000	
v	Other facilities costs	2,122,000	
vi	For payments to Medical Services Administration (ASEM) for services provided	356,000	
D.	Purchased services		19,571,000
i	Payments for PRIMAS	8,635,000	
ii	Leases (excluding PBA)	930,000	
iii	Maintenance & repairs	1,373,000	
iv	Other purchased services	5,344,000	
v	For security expense services	2,500,000	
vi	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	292,000	
vii	For the development of the public policy of the PR Government related to the population that suffers from Autism, as provided in Law 318-2003	250,000	
viii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	232,000	
ix	To regulate the practice of smoking in certain public and private places, as provided in Law 40-1993, as amended	12,000	
x	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	3,000	
E.	Transportation		1,472,000
i	Other transportation	1,096,000	

ii	For the aerial subsidy of the Municipality of Vieques, as provided for in Law 44-1955	345,000	
iii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	15,000	
iv	For operating expenses of the emergency rooms of the CDTs	15,000	
v	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
F.	Professional services		26,099,000
i	Information technology (IT) professional services	2,402,000	
ii	Legal professional services	1,000	
iii	Medical professional services	226,000	
iv	Other professional services	12,897,000	
v	For operating expenses of the emergency rooms of the CDTs	7,283,000	
vi	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	44,000	
vii	To operate the third shift (11:00 p.m. to 7:00 a.m.) of the Loíza CDT emergency room	736,000	
viii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	653,000	
ix	For operating expenses for the Alzheimer's Disease Registry, as provided in Law 237-1999, as amended	525,000	
x	For the Commission for the Implementation of Public Policy in the Prevention of Suicide, as provided in Law 227-1999, as amended	30,000	
xi	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	121,000	
xii	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	146,000	
xiii	For health services, education and welfare of early childhood programs including new and existing programs for the diagnosis and treatment of children with developmental deficiencies, programs to improve the quality of personnel training services of Child Care and Development Centers	750,000	
xiv	To cover operating expenses of the Program for the Prevention and Surveillance of Medical Emergencies of Children, as provided in Law 259-2000, as amended	60,000	
xv	To offer the laboratory and X-ray services of the emergency room of the CDT Loíza	225,000	

G.		Other operating expenses		1,254,000
	i	Other operating expenses	1,205,000	
	ii	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
	iii	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	42,000	
	iv	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	6,000	
H.		Capital expenditures		23,667,000
	i	Medicaid program IT	23,667,000	
I.		Materials and supplies		4,161,000
	i	Other materials and supplies	4,028,000	
	ii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	18,000	
	iii	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	106,000	
	iv	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	1,000	
	v	To carry out the National Day to perform the Hepatitis C test, as provided in Law 42-2003	8,000	
J.		Equipment purchases		792,000
	i	For operating expenses of the Food and Nutrition Commission, as provided in Law 10-1999	2,000	
	ii	For the Protection, Safety, Integration, Well-Being, and Comprehensive Development of Individuals with Autism Spectrum Disorders, as provided in Law 163-2024	60,000	
	iii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	4,000	
	iv	Other equipment purchases	726,000	
K.		Media and advertisements		411,000
L.		Federal Fund matching		30,338,000
	i	For Federal Fund matching - Medicaid Program	25,166,000	
	ii	For Federal Fund matching for the Advancing Together Program	2,100,000	
	iii	Other Federal Fund matching	3,072,000	
M.		Donations, subsidies and other distributions		20,570,000
	i	For state funding of community health centers that receive federal grants		

		under Section 330 of the Public Health Service Act	20,500,000	
	ii	For the Puerto Rican League Against Cancer, as provided in JR 68-2010	70,000	
N.		Social well-being for Puerto Rico		39,134,000
	i	For medical residents	39,134,000	
O.		Appropriations to non-governmental entities		16,984,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	68,000	
	ii	For operating expenses of the Oncology Hospital	7,500,000	
	iii	To be transferred to the Society of Education and Rehabilitation of Puerto Rico (SER), to cover operating expenses	1,050,000	
	iv	For the Renal Council of Puerto Rico, as provided in JR 204-2006	250,000	
	v	For the Training and Information Center for Parents of Children with Disabilities of Puerto Rico (APNI)	225,000	
	vi	For the CAP-Foundation, Pro-Department of Pediatric Oncology of the Dr. Antonio Ortiz University Pediatric Hospital	200,000	
	vii	For operating expenses of the American Red Cross	200,000	
	viii	For operating expenses of the American Cancer Society, as provided in Law 135-2010	300,000	
	ix	To be transferred to the Mercedes Rubí Foundation, for materials, maintenance and training to the Center for Neurovascular Surgery of Puerto Rico and the Caribbean, as provided in JR 164-2005	125,000	
	x	For operating expenses of the Modesto Gotay Foundation, as provided in JR 336-2000	125,000	
	xi	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	6,072,000	
	xii	Other appropriations to non-governmental entities	469,000	
	xiii	To cover the costs associated with Law 105-2020 known as the 'Law to Establish the Right to Prenatal, Childbirth, and Postpartum Care for Medically Indigent Pregnant Women in Puerto Rico'	400,000	
P.		Undistributed appropriations		300,000
Total Other Programs within Department of Health				**351,473,000**
5.		**Medical Services Administration of Puerto Rico**		
A.		Payroll and related costs		29,416,000
	i	Salaries	23,016,000	
	ii	Other benefits	2,900,000	
	iii	To hire clinical staff for 14 new and 4 existing operating rooms	3,500,000	

	B.	Payments to PayGo		22,251,000
	C.	Facilities and utility payments		13,247,000
	i	Payments to PREPA	5,684,000	
	ii	Payments to PRASA	7,563,000	
	D.	Professional services		23,895,000
	i	Medical professional services	2,469,000	
	ii	To hire 13 neurosurgeons to attend night shifts at the Hospital	2,500,000	
	iii	For an on-call group of neuro-intensive specialists	1,000,000	
	iv	To hire additional House Staff to support the continuity of the UPR Residency Programs	8,809,000	
	v	For the contracts with Medical Science Campus for the medical services provided	3,117,000	
	vi	For the payment of Revenue Cycle Management contract	6,000,000	
	E.	Payments of current and prior period obligations		1,888,000
	F.	Materials and supplies		11,970,000
	Total Medical Services Administration of Puerto Rico			**102,667,000**
6.	**Mental Health and Drug Addiction Services Administration**			
	A.	Payroll and related costs		20,000,000
	i	Salaries	13,734,000	
	ii	Salaries for trust employees	611,000	
	iii	Healthcare	950,000	
	iv	Other benefits	1,733,000	
	v	Early retirement benefits & voluntary transition programs	513,000	
	vi	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	2,459,000	
	B.	Payments to PayGo		37,566,000
	C.	Facilities and utility payments		14,563,000
	i	Payments to PREPA	4,405,000	
	ii	Payments to PRASA	2,439,000	
	iii	Payments to PBA	288,000	
	iv	Payments to GSA (for fuel and lubricants)	174,000	
	v	Other facilities costs	657,000	
	vi	For payments to Medical Services Administration (ASEM) for services provided	6,590,000	
	vii	To cover operating expenses of the Specialized Rooms in Cases of		

GENERAL FUND

		Controlled Substances Program (also known as Drug Courts)	10,000	
D.		Purchased services		7,175,000
	i	Payments for PRIMAS	548,000	
	ii	Leases (excluding PBA)	127,000	
	iii	Maintenance & repairs	12,000	
	iv	Other purchased services	6,293,000	
	v	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	195,000	
E.		Transportation		240,000
	i	Other transportation	205,000	
	ii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	35,000	
F.		Professional services		25,620,000
	i	Medical professional services	8,006,000	
	ii	Other professional services	4,678,000	
	iii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	1,450,000	
	iv	For the hiring of specialized mental health professionals for the opening of two patient care rooms at the San Juan Forensic Psychiatry Hospital	3,161,000	
	v	To provide continuity to the professional services of the Ponce Forensic Psychiatry Hospital	2,035,000	
	vi	For the opening of the unit that provides services for alcoholism care	2,880,000	
	vii	To continue hiring multidisciplinary personnel responsible for evaluating the movement of patients from hospitals to homes	960,000	
	viii	To hire direct and specialized professional services for the treatment of young people and children	2,000,000	
	ix	To hire inspectors who will be responsible for evaluating and certifying the proper functioning and compliance with standards of the homes that provide patient care services	450,000	
G.		Other operating expenses		26,489,000
	i	Other operating expenses	1,395,000	
	ii	For the payment of services provided by transitional group homes (Hogares)	24,121,000	
	iii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	973,000	
H.		Capital expenditures		1,066,000

	i	For Electronic Health Records	1,066,000	
I.		Materials and supplies		3,084,000
	i	Other materials and supplies	2,850,000	
	ii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	234,000	
J.		Equipment purchases		162,000
	i	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	162,000	
K.		Federal Fund matching		429,000
L.		Social well-being for Puerto Rico		1,350,000
	i	Other social well-being for Puerto Rico	56,000	
	ii	To ensure compliance with Law 36-2021 and finance the “Puerto Rico Drug Observatory” to observe and prevent the abuse of opioids, fentanyl and other drugs	1,035,000	
	iii	For the operating expenses of the Multisectoral Council in Support of the Population of People without Housing	259,000	
M.		Appropriations to non-governmental entities		8,142,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	277,000	
	ii	To cover the operating expenses of the Sor Isolina Ferré, Inc., Ponce Center, as provided in JR 183-2005	1,900,000	
	iii	To cover operating expenses of Hogar Crea, Inc., as provided in JR 157-2005	1,890,000	
	iv	To cover operating expenses of the Community Research Initiative, Inc.	1,440,000	
	v	To cover operating expenses of the UPENS Foundation	950,000	
	vi	To fund the operating expenses of Centros Sor Isolina Ferré, Inc.	850,000	
	vii	To cover expenses of Teen Challenge	360,000	
	viii	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito Center), as provided in JR 183-2005	250,000	
	ix	To cover operating expenses of the San Francisco Center, Ponce, as provided in JR 183-2005	200,000	
	x	To cover expenses of Hogar La Providencia, in Old San Juan	25,000	
N.		Undistributed appropriations		4,121,000
	i	To support costs for hospital accreditation	4,121,000	
Total Mental Health and Drug Addiction Services Administration				**150,007,000**

6.1 Río Piedras Psychiatric Hospital within Mental Health and Drug Addiction Services Administration

GENERAL FUND

A.		Payroll and related costs		3,934,000
	i	Salaries	3,380,000	
	ii	Healthcare	191,000	
	iii	Other benefits	363,000	
B.		Facilities and utility payments		3,657,000
	i	Payments to GSA (for fuel and lubricants)	10,000	
	ii	Other facilities costs	20,000	
	iii	For payments to Medical Services Administration (ASEM) for services provided	3,627,000	
C.		Purchased services		1,090,000
	i	Leases (excluding PBA)	5,000	
	ii	Other purchased services	1,085,000	
D.		Transportation		60,000
E.		Professional services		8,686,000
	i	Medical professional services	5,436,000	
	ii	Other professional services	3,250,000	
F.		Other operating expenses		985,000
G.		Capital expenditures		148,000
	i	For Electronic Health Records	148,000	
H.		Materials and supplies		581,000
I.		Undistributed appropriations		4,121,000
	i	To support costs for hospital accreditation	4,121,000	
Total Río Piedras Psychiatric Hospital within Mental Health and Drug Addiction Services Administration				**23,262,000**

6.2 Other Programs within Mental Health and Drug Addiction Services Administration

A.		Payroll and related costs		16,066,000
	i	Salaries	10,354,000	
	ii	Salaries for trust employees	611,000	
	iii	Healthcare	759,000	
	iv	Other benefits	1,370,000	
	v	Early retirement benefits & voluntary transition programs	513,000	
	vi	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	2,459,000	
B.		Payments to PayGo		37,566,000
C.		Facilities and utility payments		10,906,000
	i	Payments to PREPA	4,405,000	

GENERAL FUND

ii	Payments to PRASA	2,439,000	
iii	Payments to PBA	288,000	
iv	Payments to GSA (for fuel and lubricants)	164,000	
v	Other facilities costs	637,000	
vi	For payments to Medical Services Administration (ASEM) for services provided	2,963,000	
vii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	10,000	
D.	Purchased services		6,085,000
i	Payments for PRIMAS	548,000	
ii	Leases (excluding PBA)	122,000	
iii	Maintenance & repairs	12,000	
iv	Other purchased services	5,208,000	
v	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	195,000	
E.	Transportation		180,000
i	Other transportation	145,000	
ii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	35,000	
F.	Professional services		16,934,000
i	Medical professional services	2,570,000	
ii	Other professional services	1,428,000	
iii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	1,450,000	
iv	For the hiring of specialized mental health professionals for the opening of two patient care rooms at the San Juan Forensic Psychiatry Hospital	3,161,000	
v	To provide continuity to the professional services of the Ponce Forensic Psychiatry Hospital	2,035,000	
vi	For the opening of the unit that provides services for alcoholism care	2,880,000	
vii	To continue hiring multidisciplinary personnel responsible for evaluating the movement of patients from hospitals to homes	960,000	
viii	To hire direct and specialized professional services for the treatment of young people and children	2,000,000	
ix	To hire inspectors who will be responsible for evaluating and certifying the proper functioning and compliance with standards of the homes that provide patient care services	450,000	

G.	Other operating expenses		25,504,000
i	Other operating expenses	410,000	
ii	For the payment of services provided by transitional group homes (Hogares)	24,121,000	
iii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	973,000	
H.	Capital expenditures		918,000
i	For Electronic Health Records	918,000	
I.	Materials and supplies		2,503,000
i	Other materials and supplies	2,269,000	
ii	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	234,000	
J.	Equipment purchases		162,000
i	To cover operating expenses of the Specialized Rooms in Cases of Controlled Substances Program (also known as Drug Courts)	162,000	
K.	Federal Fund matching		429,000
L.	Social well-being for Puerto Rico		1,350,000
i	Other social well-being for Puerto Rico	56,000	
ii	To ensure compliance with Law 36-2021 and finance the “Puerto Rico Drug Observatory” to observe and prevent the abuse of opioids, fentanyl and other drugs	1,035,000	
iii	For the operating expenses of the Multisectoral Council in support of the population of people without housing	259,000	
M.	Appropriations to non-governmental entities		8,142,000
i	Contribution to the Pension Reserve Trust, Act 80-2020	277,000	
ii	To cover the operating expenses of the Sor Isolina Ferré, Inc., Ponce Center, as provided in JR 183-2005	1,900,000	
iii	To cover operating expenses of Hogar Crea, Inc., as provided in JR 157-2005	1,890,000	
iv	To cover operating expenses of the Community Research Initiative, Inc.	1,440,000	
v	To cover operating expenses of the UPENS Foundation	950,000	
vi	To fund the operating expenses of Centros Sor Isolina Ferré, Inc.	850,000	
vii	To cover expenses of Teen Challenge	360,000	
viii	To cover operating expenses of the Sor Isolina Ferré, Inc., (Caimito Center), as provided in JR 183-2005	250,000	
ix	To cover operating expenses of the San Francisco Center, Ponce, as provided in JR 183-2005	200,000	

	x	To cover expenses of Hogar La Providencia, in Old San Juan	25,000	
	Total Other Programs within Mental Health and Drug Addiction Services Administration			**126,745,000**
7.	**University of Puerto Rico Comprehensive Cancer Center**			
	A.	Payroll and related costs		7,301,000
	i	Salaries	4,650,000	
	ii	Salaries for trust employees	320,000	
	iii	Healthcare	834,000	
	iv	Other benefits	1,398,000	
	v	Other payroll	99,000	
	B.	Facilities and utility payments		5,779,000
	i	Payments to PREPA	3,903,000	
	ii	Payments to PRASA	589,000	
	iii	Other facilities costs	1,287,000	
	C.	Purchased services		537,000
	D.	Transportation		10,000
	E.	Professional services		695,000
	F.	Other operating expenses		78,000
	G.	Capital expenditures		700,000
	i	Phase II implementation focused on critical investments to strengthen administrative, financial, and clinical systems	700,000	
	H.	Materials and supplies		1,304,000
	I.	Media and advertisements		180,000
	J.	Equipment purchases		267,000
	K.	Federal Fund matching		269,000
	Total University of Puerto Rico Comprehensive Cancer Center			**17,120,000**
8.	**Center for Research Education and Medical Services for Diabetes**			
	A.	Payroll and related costs		341,000
	i	Salaries	286,000	
	ii	Salaries for trust employees	55,000	
	B.	Facilities and utility payments		28,000
	i	Payments to PRASA	1,000	
	ii	Other facilities costs	27,000	
	C.	Purchased services		11,000
	i	Leases (excluding PBA)	7,000	
	ii	Other purchased services	4,000	

	D.		Transportation		2,000
	E.		Professional services		393,000
		i	Information technology (IT) professional services	10,000	
		ii	Legal professional services	10,000	
		iii	Finance and accounting professional services	45,000	
		iv	Other professional services	328,000	
	F.		Other operating expenses		4,000
	G.		Materials and supplies		12,000
	H.		Equipment purchases		28,000
	Total Center for Research Education and Medical Services for Diabetes				**819,000**
Subtotal Health					**1,815,190,000**
III	**Education**				
9.	**Department of Education**				
	A.		Payroll and related costs		1,175,107,000
		i	Salaries	988,352,000	
		ii	Salaries for trust employees	8,011,000	
		iii	Healthcare	23,294,000	
		iv	Other benefits	152,180,000	
		v	Early retirement benefits & voluntary transition programs	1,108,000	
		vi	Other payroll	2,162,000	
	B.		Payments to PayGo		1,051,143,000
	C.		Facilities and utility payments		162,946,000
		i	Payments to PREPA	52,519,000	
		ii	Payments to PRASA	27,973,000	
		iii	Payments to PBA	78,271,000	
		iv	Payments to GSA (for fuel and lubricants)	735,000	
		v	Other facilities costs	3,448,000	
	D.		Purchased services		89,868,000
		i	Payments for PRIMAS	8,929,000	
		ii	Leases (excluding PBA)	8,905,000	
		iii	Maintenance & repairs	7,447,000	
		iv	Other purchased services	36,065,000	
		v	Maintenance and monitoring of security cameras	18,222,000	
		vi	For maintenance and repairs inclusive of municipalities providing maintenance services through established MOUs	10,300,000	
	E.		Transportation		51,997,000

		i	Other transportation	21,000	
		ii	For school transportation expenses inclusive of municipalities providing transportation services through established MOUs	51,976,000	
	F.		Professional services		157,146,000
		i	Information technology (IT) professional services	19,526,000	
		ii	Other professional services	1,151,000	
		iii	Student therapies and related services	136,469,000	
	G.		Other operating expenses		49,027,000
	H.		Materials and supplies		24,726,000
	I.		Equipment purchases		36,283,000
	J.		Media and advertisements		93,000
	K.		Federal Fund matching		1,787,000
	L.		Donations, subsidies and other distributions		109,684,000
		i	Other donations and subsidies	228,000	
		ii	Special Education Technology Assistance Equipment	2,184,000	
		iii	Special Education Consent Decree costs	5,272,000	
		iv	Student therapies and related services	102,000,000	
	M.		Social well-being for Puerto Rico		7,630,000
		i	Other social well-being for Puerto Rico	1,705,000	
		ii	Student scholarships	5,925,000	
	N.		Appropriations to non-governmental entities		63,904,000
		i	Other appropriations to non-governmental entities	29,000	
		ii	Contribution to the Pension Reserve Trust, Act 80-2020	389,000	
		iii	Operating expenses for College of San Gabriel Inc., specialized in the care of children with hearing problems	450,000	
		iv	Program costs associated with the Community Schools Program for the New School Institute (Montessori)	9,000,000	
		v	Project C. A. S. A. per Law 213-2012, as amended	10,000,000	
		vi	Program Alliance for Alternative Education	15,000,000	
		vii	For Public School Alliance with Charter Schools	29,036,000	
	Total Department of Education				**2,981,341,000**
9.1	**Special Education Program within the Department of Education**				
	A.		Payroll and related costs		297,677,000
		i	Salaries	260,683,000	
		ii	Salaries for trust employees	200,000	

		iii	Healthcare	8,005,000	
		iv	Other benefits	28,756,000	
		v	Other payroll	33,000	
	B.		Purchased services		165,000
		i	Maintenance & repairs	124,000	
		ii	Other purchased services	41,000	
	C.		Transportation		19,622,000
		i	For school transportation expenses inclusive of municipalities providing transportation services through established MOUs	19,622,000	
	D.		Professional services		136,969,000
		i	Other professional services	500,000	
		ii	Student therapies and related services	136,469,000	
	E.		Other operating expenses		10,148,000
	F.		Materials and supplies		29,000
	G.		Equipment purchases		199,000
	H.		Media and advertisements		91,000
	I.		Donations, subsidies and other distributions		7,456,000
		i	Special Education Technology Assistance Equipment	2,184,000	
		ii	Special Education Consent Decree costs	5,272,000	
	J.		Social well-being for Puerto Rico		1,010,000
		i	Other social well-being for Puerto Rico	10,000	
		ii	Student scholarships	1,000,000	
	K.		Appropriations to non-governmental entities		4,548,000
		i	Operating expenses for College of San Gabriel Inc., specialized in the care of children with hearing problems	450,000	
		ii	For Public School Alliance with Charter Schools	4,098,000	
	Total Special Education Program within the Department of Education				**477,914,000**
9.2	**Provisional Remedy Program within the Department of Education**				
	A.		Payroll and related costs		761,000
		i	Salaries	562,000	
		ii	Salaries for trust employees	99,000	
		iii	Healthcare	24,000	
		iv	Other benefits	70,000	
		v	Other payroll	6,000	

	B.	Purchased services		6,000
	C.	Professional services		176,000
	i	Information technology (IT) professional services	26,000	
	ii	Other professional services	150,000	
	D.	Other operating expenses		8,000
	E.	Materials and supplies		12,000
	F.	Equipment purchases		3,000
	G.	Donations, subsidies and other distributions		102,000,000
	i	Student therapies and related services	102,000,000	
		Total Provisional Remedy Program within the Department of Education		**102,966,000**
9.3		**Career and Technical Education within the Department of Education**		
	A.	Payroll and related costs		68,231,000
	i	Salaries	60,974,000	
	ii	Salaries for trust employees	24,000	
	iii	Healthcare	1,332,000	
	iv	Other benefits	5,884,000	
	v	Other payroll	17,000	
	B.	Purchased services		10,000
	C.	Transportation		21,000
	D.	Other operating expenses		110,000
	E.	Materials and supplies		2,121,000
	F.	Federal Fund matching		140,000
		Total Career and Technical Education within the Department of Education		**70,633,000**
9.4		**Other Programs within the Department of Education**		
	A.	Payroll and related costs		808,438,000
	i	Salaries	666,133,000	
	ii	Salaries for trust employees	7,688,000	
	iii	Healthcare	13,933,000	
	iv	Other benefits	117,470,000	
	v	Early retirement benefits & voluntary transition programs	1,108,000	
	vi	Other payroll	2,106,000	
	B.	Payments to PayGo		1,051,143,000
	C.	Facilities and utility payments		162,946,000

GENERAL FUND

	i	Payments to PREPA	52,519,000	
	ii	Payments to PRASA	27,973,000	
	iii	Payments to PBA	78,271,000	
	iv	Payments to GSA (for fuel and lubricants)	735,000	
	v	Other facilities costs	3,448,000	
D.		Purchased services		89,687,000
	i	Payments for PRIMAS	8,929,000	
	ii	Leases (excluding PBA)	8,905,000	
	iii	Maintenance & repairs	7,323,000	
	iv	Other purchased services	36,008,000	
	v	Maintenance and monitoring of security cameras	18,222,000	
	vi	For maintenance and repairs inclusive of municipalities providing maintenance services through established MOUs	10,300,000	
E.		Transportation		32,354,000
	i	For school transportation expenses inclusive of municipalities providing transportation services through established MOUs	32,354,000	
F.		Professional services		20,001,000
	i	Information technology (IT) professional services	19,500,000	
	ii	Other professional services	501,000	
G.		Other operating expenses		38,761,000
H.		Materials and supplies		22,564,000
I.		Equipment purchases		36,081,000
J.		Media and advertisements		2,000
K.		Federal Fund matching		1,647,000
L.		Donations, subsidies and other distributions		228,000
M.		Social well-being for Puerto Rico		6,620,000
	i	Other social well-being for Puerto Rico	1,695,000	
	ii	Student scholarships	4,925,000	
N.		Appropriations to non-governmental entities		59,356,000
	i	Other appropriations to non-governmental entities	29,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	389,000	
	iii	Program costs associated with the Community Schools Program for the New School Institute (Montessori)	9,000,000	
	iv	Project C. A. S. A. per Law 213-2012, as amended	10,000,000	
	v	Program Alliance for Alternative Education	15,000,000	
	vi	For Public School Alliance with Charter Schools	24,938,000	

		Total Other Programs within the Department of Education		**2,329,828,000**
		Subtotal Education		**2,981,341,000**
IV		**University of Puerto Rico**		
	10.	**University of Puerto Rico**		
	A.	Social well-being for Puerto Rico		560,898,000
	i	To cover operational expenses of the University of Puerto Rico	441,206,000	
	ii	For operating expenses of Centro Ponceño de Autismo, Inc. JR 17-2013	87,000	
	iii	For operating expenses of the Technological Assistance Program of Puerto Rico, as provided in Law 264-2000	855,000	
	iv	For the distribution of scholarships and educational aids to students according to the provisions of Law 170-2002, as amended	9,501,000	
	v	For the Department of Surgery and / or Trauma Center of the Medical Sciences Campus, according to Law 105-2013	2,500,000	
	vi	To grant scholarships to students of medicine, dentistry and veterinary medicine, as provided in Law 17-1948, as amended	500,000	
	vii	To perform studies of the brain tissues of deceased persons diagnosed with Alzheimer's disease, as provided in Law 237-1999, as amended	50,000	
	viii	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	1,330,000	
	ix	For operating expenses of the Center for Advanced Studies for Medical Emergency Personnel of the Public Sector, as provided in Law 235-2004	500,000	
	x	For services to indigent medics in the Medical Sciences Campus	1,719,000	
	xi	To cover the salary expenses of residents and interns of the Medical Sciences Campus, as provided in Law 299-2003, as amended. In case of interruption of services at the University, said funds will be transferred to the Department of Health	20,900,000	
	xii	Trainings and Technical Services, as approved by the Oversight Board	10,000,000	
	xiii	For the training of salaried teachers and directors of the Department of Education	10,021,000	
	xiv	For expenses related to 24-hour operation of the Seismic Network of Puerto Rico and the Strong Movement Program as provided in Law 106-2002	1,662,000	

		xv	To cover operating expenses of the Program for the Prevention and Surveillance of Medical Emergencies of Children, as provided in Law 259-2000, as amended	67,000	
		xvi	Additional funding to support the UPR's operations	60,000,000	
	Total University of Puerto Rico				**560,898,000**
Subtotal University of Puerto Rico					**560,898,000**
V	**Courts & Legislature**				
	11.	**The General Court of Justice**			
		A.	Payroll and related costs		242,690,000
		i	Salaries	214,294,000	
		ii	Overtime	15,000	
		iii	Healthcare	7,136,000	
		iv	Other benefits	20,437,000	
		v	Other payroll	808,000	
		B.	Payments to PayGo		72,784,000
		C.	Facilities and utility payments		24,024,000
		i	Payments to PREPA	10,364,000	
		ii	Payments to PRASA	1,364,000	
		iii	Payments to PBA	12,102,000	
		iv	Other facilities costs	194,000	
		D.	Purchased services		47,363,000
		i	Payments for PRIMAS	1,086,000	
		ii	Leases (excluding PBA)	37,964,000	
		iii	Maintenance & repairs	856,000	
		iv	Other purchased services	7,457,000	
		E.	Transportation		467,000
		F.	Professional services		8,834,000
		i	Information technology (IT) professional services	6,284,000	
		ii	Legal professional services	600,000	
		iii	Finance and accounting professional services	25,000	
		iv	Other professional services	1,925,000	
		G.	Other operating expenses		1,993,000
		H.	Materials and supplies		1,772,000
		I.	Equipment purchases		2,617,000
		J.	Media and advertisements		30,000
	Total The General Court of Justice				**402,574,000**

GENERAL FUND

12.	**Legislative Assembly of the Commonwealth**			
A.		Payroll and related costs		-
B.		Payments to PayGo		7,993,000
C.		Facilities and utility payments		3,180,000
	i	Superintendence of Capitol payments to PRASA for the House of Representatives	3,000	
	ii	Superintendence of Capitol payments to PRASA for the Senate	4,000	
	iii	Superintendence of Capitol payments to PREPA for the Senate	21,000	
	iv	Superintendence of Capitol payments to PREPA for the House of Representatives	25,000	
	v	Superintendence of Capitol payments to PRASA	233,000	
	vi	Superintendence of Capitol payments to PREPA	2,894,000	
D.		Capital expenditures		4,725,000
	i	For the House of Representatives to replace obsolete and non-operational vehicles	230,000	
	ii	For the House of Representatives equipment and information technology purchases	180,000	
	iii	To cover various Senate Capex projects	4,315,000	
E.		Donations, subsidies and other distributions		20,000,000
F.		Appropriations to non-governmental entities		30,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	30,000	
G.		Undistributed appropriations		101,181,000
	i	House of Representatives	40,112,000	
	ii	Senate of the Puerto Rico Commonwealth	29,465,000	
	iii	For operational expenses of the Superintendence of the Capitol	12,175,000	
	iv	For operating expenses and information system of the Office of Legislative Services	7,315,000	
	v	For the creation of a Congressional Budget Office within Legislative Assembly	3,193,000	
	vi	Superintendence of Capitol payments for insurance of the Capitol District	1,560,000	
	vii	To cover the operating expenses of the Community Impact Commission	1,343,000	
	viii	Superintendence of Capitol payments for improvements, works and maintenance of the House of Representatives and Senate	1,000,000	
	ix	Office of Legislative Services to cover operating expenses of the Cordova Program of Congressional Interns, as provided in JR 554-1998	535,000	
	x	For the scholarship program for university students of communications, as provided in Law 5-2016	20,000	

	xi	Office of Legislative Services to cover expenses and updates of the electronic voting system and management of sessions and calendars of the Legislative Assembly	225,000	
	xii	To cover operating expenses of the Joint Commission for Public-Private Partnerships of the Legislature, as provided in Law 29-2009, as amended	376,000	
	xiii	For operating expenses of the Joint Commission on Special Reports of the Comptroller	174,000	
	xiv	Office of Legislative Services to cover the membership of the National Conference of States Legislatures	210,000	
	xv	Office of Legislative Services to cover the membership of the Council of State Governments	165,000	
	xvi	Office of Legislative Services to cover operating expenses of the Ramos Comas Legislative Internship Program	150,000	
	xvii	Office of Legislative Services to cover the membership of the National Hispanic Caucus of State Legislators (NHCSL)	101,000	
	xviii	Office of Legislative Services to cover operating expenses of the Pilar Barbosa Program for Education Interns, as provided in Law 53-1997	85,000	
	xix	For operating expenses of the Joint Commission for the Continuous Review of the Penal Code and for the Reform of Criminal Laws	67,000	
	xx	For scholarships for graduate studies in disciplines related to the protection and conservation of the environment, as provided in Law 157-2007	5,000	
	xxi	For other operating expenses of the House of Representatives	1,330,000	
	xxii	For other operating expenses of the Puerto Rico Senate	1,570,000	
	xxiii	For scholarships for graduate studies specializing in special education for teachers certified by the Department of Education	5,000	
	Total Legislative Assembly of the Commonwealth			**137,109,000**
	Subtotal Courts & Legislature			**539,683,000**
VI	**Families & Children**			
	13. Family and Children Administration			
	A.	Payroll and related costs		61,356,000
	i	Salaries	50,649,000	
	ii	Salaries for trust employees	951,000	
	iii	Overtime	87,000	
	iv	Healthcare	3,210,000	

	v	Other benefits	6,217,000	
	vi	Early retirement benefits & voluntary transition programs	242,000	
B.		Payments to PayGo		16,356,000
C.		Facilities and utility payments		1,088,000
	i	Payments to PREPA	264,000	
	ii	Payments to PRASA	59,000	
	iii	Payments to PBA	40,000	
	iv	Payments to GSA (for fuel and lubricants)	592,000	
	v	Other facilities costs	133,000	
D.		Purchased services		22,412,000
	i	Payments for PRIMAS	237,000	
	ii	Leases (excluding PBA)	2,908,000	
	iii	Maintenance & repairs	325,000	
	iv	Other purchased services	500,000	
	v	For Ama de Llaves, Inc services per contract agreement	18,442,000	
E.		Transportation		1,478,000
F.		Professional services		1,890,000
	i	Information technology (IT) professional services	300,000	
	ii	Legal professional services	1,590,000	
G.		Other operating expenses		137,000
H.		Materials and supplies		805,000
I.		Equipment purchases		150,000
J.		Media and advertisements		16,000
K.		Federal Fund matching		3,308,000
L.		Donations, subsidies and other distributions		115,291,000
	i	To provide support to juvenile residential facilities	37,791,000	
	ii	Social services to support elderly and adults with disabilities	1,000,000	
	iii	For the Integrated Service Centers for Minors Victims of Sexual Assault	350,000	
	iv	To provide housing to elderly adults under State's custody	75,052,000	
	v	For operating expenses of the PITI Centers for Integrated Services to Minor Victims of Sexual Assault, pursuant to Act 158-2013, as amended	1,098,000	
Total Family and Children Administration				**224,287,000**
14.		**Administration for Socioeconomic Development of the Family**		
A.		Payroll and related costs		33,000,000
	i	Salaries	27,492,000	

	ii	Salaries for trust employees	355,000	
	iii	Healthcare	1,674,000	
	iv	Other benefits	3,351,000	
	v	Early retirement benefits & voluntary transition programs	128,000	
	B.	Payments to PayGo		35,884,000
	C.	Facilities and utility payments		1,165,000
	i	Payments to PRASA	1,000	
	ii	Payments to GSA (for fuel and lubricants)	58,000	
	iii	Other facilities costs	1,106,000	
	D.	Purchased services		6,433,000
	i	Leases (excluding PBA)	4,852,000	
	ii	Maintenance & repairs	139,000	
	iii	Other purchased services	1,442,000	
	E.	Transportation		223,000
	F.	Professional services		9,586,000
	i	Information technology (IT) professional services	6,491,000	
	ii	Legal professional services	530,000	
	iii	Medical professional services	70,000	
	iv	Other professional services	895,000	
	v	For the Program Integrity Division (DIP)	1,600,000	
	G.	Other operating expenses		2,117,000
	H.	Payments of current and prior period obligations		194,000
	I.	Materials and supplies		255,000
	J.	Equipment purchases		834,000
	K.	Media and advertisements		140,000
	L.	Social well-being for Puerto Rico		11,673,000
	i	State contributions for TANF	11,673,000	
	M.	Appropriations to non-governmental entities		16,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	16,000	
	Total Administration for Socioeconomic Development of the Family			**101,520,000**
15.	**Secretariat of the Department of the Family**			
	A.	Payroll and related costs		17,000,000
	i	Salaries	12,950,000	
	ii	Salaries for trust employees	1,619,000	
	iii	Healthcare	605,000	
	iv	Other benefits	1,592,000	
	v	Early retirement benefits & voluntary transition programs	212,000	

		vi	Other payroll	22,000	
	B.		Payments to PayGo		18,067,000
	C.		Facilities and utility payments		10,833,000
		i	Payments to PREPA	3,842,000	
		ii	Payments to PRASA	530,000	
		iii	Payments to PBA	6,455,000	
		iv	Payments to GSA (for fuel and lubricants)	6,000	
	D.		Purchased services		2,419,000
		i	Payments for PRIMAS	161,000	
		ii	Leases (excluding PBA)	2,258,000	
	E.		Transportation		55,000
	F.		Professional services		450,000
	G.		Other operating expenses		30,000
	H.		Materials and supplies		42,000
	I.		Equipment purchases		10,000
	J.		Appropriations to non-governmental entities		1,534,000
		i	Contributions to Ama de Llaves, Inc.	1,190,000	
		ii	Aid to victims of natural disasters and other humanitarian work and operating expenses of the American Red Cross Chapter of Puerto Rico, as provided in Law 59-2006, as amended	243,000	
		iii	Operating expenses of the San Rafael Inc. Geriatric Center, of Arecibo, as provided in JR 1332-2004	59,000	
		iv	To cover expenses related to the Commission for the Prevention of Suicide, according to the provisions of Law 227-1999	30,000	
		v	Special Council to address social inequality in Puerto Rico	12,000	
	Total Secretariat of the Department of the Family				**50,440,000**
16.	**Child Support Administration (ASUME)**				
	A.		Payroll and related costs		7,239,000
		i	Salaries	5,686,000	
		ii	Salaries for trust employees	398,000	
		iii	Healthcare	328,000	
		iv	Other benefits	696,000	
		v	Early retirement benefits & voluntary transition programs	131,000	
	B.		Payments to PayGo		2,916,000
	C.		Facilities and utility payments		204,000
		i	Payments to PREPA	74,000	
		ii	Payments to PBA	68,000	

	iii	Payments to GSA (for fuel and lubricants)	14,000	
	iv	Other facilities costs	48,000	
D.		Purchased services		2,273,000
	i	Payments for PRIMAS	33,000	
	ii	Leases (excluding PBA)	1,162,000	
	iii	Maintenance & repairs	132,000	
	iv	Other purchased services	946,000	
E.		Transportation		7,000
F.		Professional services		256,000
	i	Information technology (IT) professional services	141,000	
	ii	Legal professional services	27,000	
	iii	Other professional services	88,000	
G.		Other operating expenses		34,000
H.		Capital expenditures		7,650,000
	i	For PRACSES computer platform, related to the Pension Modernization project	7,650,000	
I.		Materials and supplies		44,000
J.		Equipment purchases		11,000
K.		Federal Fund matching		2,578,000
	i	For PRACSES computer platform, related to the Pension Modernization project	2,578,000	
L.		Undistributed appropriations		2,500,000
Total Child Support Administration (ASUME)				**25,712,000**
17.		**Administration for Integral Development of Childhood**		
A.		Payroll and related costs		2,500,000
	i	Salaries	1,422,000	
	ii	Salaries for trust employees	714,000	
	iii	Healthcare	131,000	
	iv	Other benefits	233,000	
B.		Payments to PayGo		3,274,000
C.		Facilities and utility payments		330,000
	i	Payments to PREPA	220,000	
	ii	Payments to PRASA	40,000	
	iii	Payments to GSA (for fuel and lubricants)	35,000	
	iv	Other facilities costs	35,000	
D.		Purchased services		690,000
	i	Payments for PRIMAS	10,000	

		ii	Leases (excluding PBA)	680,000	
	E.		Transportation		5,000
	F.		Professional services		30,000
	G.		Other operating expenses		20,000
	H.		Payments of current and prior period obligations		120,000
	I.		Federal Fund matching		864,000
	J.		Donations, subsidies and other distributions		4,990,000
	K.		Undistributed appropriations		378,000
		i	Undistributed appropriations	228,000	
		ii	Governor's Early Childhood Advisory Council	150,000	
	Total Administration for Integral Development of Childhood				**13,201,000**
Subtotal Families & Children					**415,160,000**
VII	**Custody Accounts**				
	18.		**Appropriations under the custody of the Treasury**		
	A.		Payroll and related costs		127,000
		i	Early retirement benefits for prior employees of the Puerto Rico Public Broadcasting Corporation	127,000	
	B.		Payments to PayGo		26,688,000
		i	PayGo for beneficiaries of dissolved Commonwealth entities	26,688,000	
	C.		Purchased services		1,779,000
		i	For the payment of flood insurance for recipients of federal disaster assistance	1,779,000	
	D.		Professional services		130,590,000
		i	Professional Fees for the calculating agent and trustees	590,000	
		ii	Plan Implementation and Legal and Regulatory Compliance Expenses	130,000,000	
	E.		Other operating expenses		286,000
		i	Other SUT expenses	286,000	
	F.		Donations, subsidies and other distributions		1,268,000
		i	For the operation and maintenance of the land registry of Puerto Rico, maintained by the Municipal Revenue Collection Center, pursuant to Law 184-2014	1,160,000	
		ii	For payments of judgements against the State	100,000	
		iii	For the payment of life annuity to Wilfredo Benítez, according to the provisions of JR 726-1995	8,000	
	G.		Social well-being for Puerto Rico		346,889,000
		i	Commonwealth transfer to the Highways and Transportation Authority		

		for operating expenses of non-toll roads and transit assets	143,731,000	
	ii	For each municipality’s Municipal Development Fund, as provided by Law 107-2020, to be distributed pursuant to Law 1-2011, as amended	71,572,000	
	iii	Commonwealth transfer to the Highways and Transportation Authority for capital expenditures of non-toll roads and transit assets	56,600,000	
	iv	To capture transfer of cigarette funds to Puerto Rico Integrated Transit Authority net of administrative fee	34,200,000	
	v	For each municipality’s Municipal Improvement Fund, as provided by Law 107-2020, to be distributed pursuant to Law 1-2011, as amended	35,786,000	
	vi	"Rum cover-over" funds in the Economic Incentive Fund, pursuant to Law 60-2019	5,000,000	
H.		Appropriations to non-governmental entities		1,177,429,000
	i	For the contribution to the Pension Reserve Trust	1,131,678,000	
	ii	Contributions to the Conservation Trust related to the "rum cover-over"	15,881,000	
	iii	Transfer to the Society for Legal Assistance	11,367,000	
	iv	Contributions to the Science, Technology, & Research Trust related to the "rum cover-over"	5,000,000	
	v	Transfer to Legal Services of Puerto Rico, Inc.	5,173,000	
	vi	Transfer to Boys and Girls Club	2,543,000	
	vii	For the payment of expenses and fees for ex officio lawyers appointed by the Court	2,500,000	
	viii	To fund the operating expenses of Centros Sor Isolina Ferré Inc	1,119,000	
	ix	Transfer to the Community Legal Office, Inc.	564,000	
	x	Transfer to Pro-Bono, Inc.	470,000	
	xi	For operating expenses of the Photojournalism Workshop Program of the Puerto Rican Athenaeum, as provided in Law 276-1999	325,000	
	xii	For the payment of the State Global Bond	313,000	
	xiii	Access to Justice	232,000	
	xiv	Kinesis Foundation	162,000	
	xv	To support operating expenses for the Ballet Concert, as provided in JR 107-2005	102,000	
I.		Debt service		1,040,562,000
	i	For the payment of New GO Bonds - Capital Investment Bonds	581,884,000	
	ii	For the payment of Sales and Use Taxes Contingent Value Instrument	374,300,000	
	iii	For each municipality’s Municipal Redemption Fund, as provided by		

		Law 107-2020, to be distributed pursuant to Law 1-2011, as amended	71,572,000	
	iv	For the payment of Rum Tax Contingent Value Instrument	12,806,000	
	Total Appropriations under the custody of the Treasury			**2,725,618,000**
19.	**Appropriations under the custody of the OMB**			
	A.	Payroll and related costs		183,214,000
	i	Christmas bonus	41,013,000	
	ii	To implement Civil Service Reform	15,540,000	
	iii	To fund salary adjustments and salary increases for rank personnel of the Puerto Rico Police, subject to milestone completion	44,000,000	
	iv	To fund an increase in salary to the UPR Medical Residents	2,563,000	
	v	Milestone Incentive for payroll for Legislative Assembly to be released following compliance with monthly reporting requirements	1,538,000	
	vi	For ASEM's Civil Service Reform and other obligations to cover current budgeted vacant positions	6,910,000	
	vii	Former PREPA Employee Pension	5,967,000	
	viii	Milestone incentive to align nurses' salary scales at the Cardiovascular Center Corporation of Puerto Rico and the Caribbean, subject to OATRH and Oversight Board approval	5,800,000	
	ix	Funding for UPR Medical Residents subject to Oversight Board agreement	2,051,000	
	x	To support cancer research initiatives that will allow the Comprehensive Cancer Center of Puerto Rico to obtain formal federal designation of Cancer Center	10,881,000	
	xi	Payroll Reserve	28,642,000	
	xii	To align nurses' salary scales at UDH and HOPU with ASEM's salary scales	5,036,000	
	xiii	Salaries for the Family and Children Administration to hire social workers after Civil Service Reform (CSR) is implemented	2,728,000	
	xiv	To support recruitment as part of the initial phase of PBA's reorganization process, subject to milestone completion	1,177,000	
	xv	Funding for additional Paramedics for a new third shift, subject to Oversight Board review and approval	9,000,000	
	xvi	To cover salary increases of the Office of Legislative Services subject to subject to Civil Service Reform compliance and Oversight Board review and approval	368,000	

GENERAL FUND

B.		Payments to PayGo		36,980,000
	i	Reserve for non-recurring expenses associated with PayGo	36,980,000	
C.		Facilities and utility payments		21,049,000
	i	PREPA reserve	21,049,000	
D.		Purchased services		46,318,000
	i	Parametric insurance	35,758,000	
	ii	Milestone incentive for the leasing of portable flood pumps	10,560,000	
E.		Transportation		45,173,000
	i	Milestone Incentive for Regular and Special Education transportation costs	45,173,000	
F.		Professional services		3,400,000
	i	To develop an Artificial Intelligence Macroeconomic Forecasting Model	1,800,000	
	ii	Milestone incentive to contract physicians to expand and strengthen clinical operations of the Cardiovascular Center Corporation of Puerto Rico and the Caribbean	1,600,000	
G.		Other operating expenses		5,771,000
	i	Funding for the fight against Gender Violence to support an educational and/or media campaign, shelters and NGO's, implementation of Gender Violence legislation, training, and administrative costs for the Committee	3,000,000	
	ii	To fund the reaccreditation licenses needed as part of the UPR Medical Residents' program	521,000	
	iii	Milestone Incentive for Grant Management Office ("GMO") licenses until the OMB submits strategic and implementation plans for the GMO	650,000	
	iv	To cover expenses associated with the Department of Public Safety's Alzheimer Patient Monitoring Program, subject to the submission and prior approval of DPS' multi-year technology plan by the OMB and Financial Oversight and Management Board	1,600,000	
H.		Capital expenditures		57,503,000
	i	To cover Phase 2 costs for designing and constructing additional interview rooms for violence victims, subject to certifications by PBA and Puerto Rico Police that all Phase 1 project design and construction work has been completed	6,658,000	
	ii	For the acquisition of electronic vote-counting machines for the upcoming elections	15,000,000	
	iii	To support the implementation of the ERP system	10,000,000	

	iv	For the YMCA "Puesta al Día" initiative to rehabilitate facilities in Rio Grande, Luquillo, and San Juan	300,000	
	v	For asphalt repairs and pavement rehabilitation, based on critical municipal needs and contingent upon DTOP and OMB submitting: (i) a detailed municipal and roadway segment list; and (ii) a consolidated cost model with assumptions and source references	25,545,000	
I.		Equipment purchases		15,600,000
	i	To cover the acquisition of body armor vests for the Puerto Rico Police, contingent upon developing and implementing a phased, YoY acquisition plan, subject to review and approval by the Office of Management and Budget and the Oversight Board	15,600,000	
J.		Federal Fund matching		92,794,000
	i	Cost share of public assistance	92,794,000	
K.		Donations, subsidies and other distributions		36,220,000
	i	For payments of judgements against the State	3,967,000	
	ii	For the ADFAN's initiative “Hogares” under the Elderly Adults Social Services program, subject to milestone completion	15,253,000	
	iii	To support the Family and Children Administration's Substitute Care Services for seniors and adults with disabilities subject to milestone completion	17,000,000	
L.		Social well-being for Puerto Rico		70,500,000
	i	Police Retirement Act 106 Defined Contribution	37,000,000	
	ii	To support the pension obligations of the Puerto Rico Symphonic Orchestra Corporation	2,000,000	
	iii	Social well-being "ama de llaves" services to be provided by municipalities, subject to Oversight Board review and approval of distribution plan	20,000,000	
	iv	For the Administration for Integral Development of Childhood Child Care Voucher Initiative subject to milestone completion	11,500,000	
M.		Appropriations to non-governmental entities		2,200,000
	i	Funding for Puerto Rico Health Justice Center (PITI Centers) San Juan Bautista School of Medicine as provided in Law 109-2024	2,200,000	
N.		Undistributed appropriations		144,507,000
	i	Services for prior governors	1,002,000	
	ii	Payment of outstanding liabilities	8,433,000	

	iii	Funding for municipalities to support essential services to be released upon approval on updated distribution plan by Oversight Board	30,000,000	
	iv	Funding for municipalities to be released upon agreement on initiatives for municipal service reform and outcomes	30,000,000	
	v	Funding for Police and Fire Academy	5,000,000	
	vi	Risk Reserve to be used to address operational deficiencies, subject to the Oversight Board approval	48,060,000	
	vii	Municipal Management Initiative	1,500,000	
	viii	Economic Growth and Ease of Doing Business Initiatives, subject to Section 4 and the Oversight Board approval	7,000,000	
	ix	To support Office of Management and Budget for operational initiatives and projects	2,554,000	
	x	For state funding of community health centers that receive federal grants under Section 330 of the Public Health Service Act	10,958,000	
	Total Appropriations under the custody of the OMB			**761,229,000**
Subtotal Custody Accounts				**3,486,847,000**
VIII	**Treasury/Office of the Chief Financial Officer**			
20.	**Puerto Rico Department of the Treasury**			
A.		Payroll and related costs		72,169,000
	i	Salaries	56,000,000	
	ii	Salaries for trust employees	3,000,000	
	iii	Overtime	436,000	
	iv	Healthcare	3,000,000	
	v	Other benefits	7,733,000	
	vi	Early retirement benefits & voluntary transition programs	2,000,000	
B.		Payments to PayGo		45,633,000
C.		Facilities and utility payments		10,576,000
	i	Payments to PREPA	2,849,000	
	ii	Payments to PRASA	395,000	
	iii	Payments to PBA	6,870,000	
	iv	Payments to GSA (for fuel and lubricants)	130,000	
	v	Other facilities costs	332,000	
D.		Purchased services		21,752,000
	i	Payments for PRIMAS	5,548,000	

	ii	Leases (excluding PBA)	3,189,000	
	iii	Maintenance & repairs	130,000	
	iv	Other purchased services	12,885,000	
E.		Transportation		840,000
F.		Professional services		40,790,000
	i	Information technology (IT) professional services	10,300,000	
	ii	Legal professional services	270,000	
	iii	Medical professional services	6,000	
	iv	Expenses for professional and advisory services for the audit and preparation of Commonwealth financial statements	14,236,000	
	v	Costs related to the Unified Internal Revenue System	13,984,000	
	vi	For professional services of the Office of the Chief Financial Officer	1,994,000	
G.		Other operating expenses		4,795,000
	i	Other operating expenses	4,495,000	
	ii	For the operating expenses of the Office of the Chief Financial Officer	300,000	
H.		Materials and supplies		315,000
I.		Equipment purchases		5,573,000
J.		Media and advertisements		310,000
K.		Appropriations to non-governmental entities		98,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	98,000	
Total Puerto Rico Department of the Treasury				**202,851,000**
21.		**Office of Management and Budget**		
A.		Payroll and related costs		14,115,000
	i	Salaries	5,671,000	
	ii	Salaries for trust employees	4,956,000	
	iii	Overtime	33,000	
	iv	Healthcare	291,000	
	v	Other benefits	1,477,000	
	vi	Early retirement benefits & voluntary transition programs	359,000	
	vii	To cover new positions upon implementation of the Grants Management Office (GMO)	912,000	
	viii	To cover new employee positions in the Office of Economic and Fiscal Policy	416,000	
B.		Payments to PayGo		6,352,000
C.		Facilities and utility payments		552,000
	i	Payments to PREPA	269,000	
	ii	Payments to PRASA	117,000	

	iii	Payments to GSA (for fuel and lubricants)	57,000	
	iv	Other facilities costs	109,000	
	D.	Purchased services		786,000
	i	Payments for PRIMAS	96,000	
	ii	Leases (excluding PBA)	188,000	
	iii	Maintenance & repairs	240,000	
	iv	Other purchased services	262,000	
	E.	Transportation		45,000
	F.	Professional services		3,172,000
	i	Information technology (IT) professional services	1,864,000	
	ii	Legal professional services	476,000	
	iii	Finance and accounting professional services	180,000	
	iv	Medical professional services	12,000	
	v	Other professional services	640,000	
	G.	Other operating expenses		392,000
	H.	Materials and supplies		170,000
	I.	Equipment purchases		108,000
	J.	Media and advertisements		2,192,000
	Total Office of Management and Budget			**27,884,000**
22.	**Fiscal Agency & Financial Advisory Authority**			
	A.	Payroll and related costs		11,186,000
	i	Salaries	5,559,000	
	ii	Salaries for trust employees	3,321,000	
	iii	Overtime	142,000	
	iv	Healthcare	920,000	
	v	Other benefits	765,000	
	vi	Early retirement benefits & voluntary transition programs	204,000	
	vii	Other payroll	275,000	
	B.	Payments to PayGo		325,000
	C.	Facilities and utility payments		589,000
	i	Payments to PBA	589,000	
	D.	Purchased services		2,540,000
	E.	Transportation		40,000
	F.	Professional services		16,037,000
	i	For Title III and Restructuring professional fees	16,037,000	
	G.	Other operating expenses		82,000

	H.	Materials and supplies		15,000
	I.	Equipment purchases		200,000
	i	Other equipment purchases	57,000	
	ii	DebtBook annual software license	143,000	
	J.	Appropriations to non-governmental entities		283,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	283,000	
	Total Fiscal Agency & Financial Advisory Authority			**31,297,000**
23.	**General Services Administration**			
	A.	Payroll and related costs		7,350,000
	i	Salaries	4,655,000	
	ii	Salaries for trust employees	1,659,000	
	iii	Healthcare	258,000	
	iv	Other benefits	778,000	
	B.	Payments to PayGo		5,257,000
	C.	Facilities and utility payments		88,000
	i	Payments to GSA (for fuel and lubricants)	22,000	
	ii	Other facilities costs	66,000	
	D.	Purchased services		2,828,000
	i	Leases (excluding PBA)	11,000	
	ii	Other purchased services	2,817,000	
	E.	Transportation		50,000
	F.	Professional services		3,111,000
	i	Information technology (IT) professional services	1,855,000	
	ii	Legal professional services	585,000	
	iii	Finance and accounting professional services	346,000	
	iv	Engineering and architecture professional services	200,000	
	v	Medical professional services	25,000	
	vi	To cover maintenance and cybersecurity costs related to JEDI 1.0 and JEDI 2.0	100,000	
	G.	Other operating expenses		350,000
	H.	Materials and supplies		100,000
	I.	Equipment purchases		100,000
	J.	Media and advertisements		271,000
	Total General Services Administration			**19,505,000**
24.	**Office of Administration and Transformation of Human Resources**			

GENERAL FUND

	A.	Payroll and related costs		5,198,000
	i	Salaries	4,066,000	
	ii	Salaries for trust employees	465,000	
	iii	Healthcare	158,000	
	iv	Other benefits	440,000	
	v	Early retirement benefits & voluntary transition programs	69,000	
	B.	Payments to PayGo		3,924,000
	C.	Facilities and utility payments		67,000
	i	Payments to GSA (for fuel and lubricants)	3,000	
	ii	Other facilities costs	64,000	
	D.	Purchased services		1,552,000
	i	Payments for PRIMAS	15,000	
	ii	Leases (excluding PBA)	847,000	
	iii	Other purchased services	40,000	
	iv	To cover licensing subscription costs for the Government online learning platform.	650,000	
	E.	Professional services		5,890,000
	i	Legal professional services	90,000	
	ii	To cover expenses related to the Government recruitment platform	5,800,000	
	F.	Appropriations to non-governmental entities		108,000
	i	Other appropriations to non-governmental entities	35,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	73,000	
		Total Office of Administration and Transformation of Human Resources		**16,739,000**
	Subtotal Treasury/Office of the Chief Financial Officer			**298,276,000**
IX	**Executive Office**			
	25.	**Office of the Governor**		
	A.	Payroll and related costs		10,502,000
	i	Salaries	1,495,000	
	ii	Salaries for trust employees	7,509,000	
	iii	Healthcare	621,000	
	iv	Other benefits	802,000	
	v	Early retirement benefits & voluntary transition programs	75,000	
	B.	Payments to PayGo		2,154,000
	C.	Facilities and utility payments		973,000
	i	Payments to PREPA	342,000	

	ii	Payments to PRASA	408,000	
	iii	Payments to GSA (for fuel and lubricants)	64,000	
	iv	Other facilities costs	159,000	
D.		Purchased services		883,000
	i	Payments for PRIMAS	402,000	
	ii	Leases (excluding PBA)	7,000	
	iii	Maintenance & repairs	18,000	
	iv	Other purchased services	456,000	
E.		Transportation		217,000
F.		Professional services		1,275,000
	i	Finance and accounting professional services	22,000	
	ii	Other professional services	1,253,000	
G.		Other operating expenses		157,000
H.		Materials and supplies		298,000
I.		Equipment purchases		60,000
J.		Media and advertisements		500,000
Total Office of the Governor				**17,019,000**
26.		**Puerto Rico Federal Affairs Administration**		
A.		Payroll and related costs		1,362,000
	i	Salaries for trust employees	1,182,000	
	ii	Healthcare	72,000	
	iii	Other benefits	108,000	
B.		Payments to PayGo		516,000
C.		Facilities and utility payments		23,000
	i	Payments to GSA (for fuel and lubricants)	6,000	
	ii	Other facilities costs	17,000	
D.		Purchased services		669,000
	i	Payments for PRIMAS	1,000	
	ii	Leases (excluding PBA)	621,000	
	iii	Maintenance & repairs	10,000	
	iv	Other purchased services	37,000	
E.		Transportation		139,000
F.		Professional services		187,000
G.		Other operating expenses		80,000
H.		Materials and supplies		45,000
I.		Equipment purchases		182,000
Total Puerto Rico Federal Affairs Administration				**3,203,000**

27.	**State Historic Preservation Office of Puerto Rico**			
	A.	Payroll and related costs		1,318,000
	i	Salaries	899,000	
	ii	Salaries for trust employees	256,000	
	iii	Healthcare	28,000	
	iv	Other benefits	110,000	
	v	Early retirement benefits & voluntary transition programs	25,000	
	B.	Payments to PayGo		265,000
	C.	Facilities and utility payments		542,000
	i	Payments to PREPA	346,000	
	ii	Payments to PRASA	193,000	
	iii	Payments to GSA (for fuel and lubricants)	3,000	
	D.	Purchased services		983,000
	i	Payments for PRIMAS	983,000	
	E.	Professional services		19,000
	i	Information technology (IT) professional services	7,000	
	ii	Labor and human resources professional services	2,000	
	iii	Finance and accounting professional services	10,000	
	F.	Federal Fund matching		125,000
	Total State Historic Preservation Office of Puerto Rico			**3,252,000**
28.	**Puerto Rico Infrastructure Financing Authority**			
	A.	Payroll and related costs		2,171,000
	i	Salaries	858,000	
	ii	Salaries for trust employees	793,000	
	iii	Overtime	30,000	
	iv	Healthcare	289,000	
	v	Other benefits	201,000	
	B.	Payments to PayGo		147,000
	C.	Professional services		81,000
	i	Legal professional services	28,000	
	ii	Labor and human resources professional services	10,000	
	iii	Other professional services	43,000	
	Total Puerto Rico Infrastructure Financing Authority			**2,399,000**
29.	**Public Building Authority**			
	A.	Payroll and related costs		3,870,000

		i	Salaries	3,870,000	
	B.		Capital expenditures		20,405,000
	Total Public Building Authority				**24,275,000**
30.	**Puerto Rico Public Private Partnership Authority**				
	A.		Payroll and related costs		3,936,000
		i	Salaries	1,504,000	
		ii	Salaries for trust employees	1,763,000	
		iii	Healthcare	298,000	
		iv	Other benefits	371,000	
	B.		Payments to PayGo		62,000
	C.		Purchased services		707,000
	D.		Transportation		40,000
	E.		Professional services		22,324,000
		i	Engineering and architecture professional services	8,428,000	
		ii	Other professional services	2,187,000	
		iii	Development and investment in Public-Private Partnerships, the Central Office for Recovery and Reconstruction and related expenses	11,709,000	
	F.		Other operating expenses		251,000
	G.		Equipment purchases		37,000
	H.		Appropriations to non-governmental entities		63,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	63,000	
	Total Puerto Rico Public Private Partnership Authority				**27,420,000**
31.	**Office of Socioeconomic and Community Development**				
	A.		Payroll and related costs		2,000,000
		i	Salaries	1,259,000	
		ii	Salaries for trust employees	481,000	
		iii	Healthcare	90,000	
		iv	Other benefits	170,000	
	B.		Payments to PayGo		2,232,000
	C.		Facilities and utility payments		190,000
		i	Payments to PREPA	33,000	
		ii	Payments to PRASA	6,000	
		iii	Payments to PBA	94,000	
		iv	Payments to GSA (for fuel and lubricants)	29,000	
		v	Other facilities costs	28,000	

	D.	Purchased services		161,000
	i	Payments for PRIMAS	37,000	
	ii	Leases (excluding PBA)	33,000	
	iii	Maintenance & repairs	8,000	
	iv	Other purchased services	83,000	
	E.	Transportation		50,000
	F.	Professional services		255,000
	i	Legal professional services	40,000	
	ii	Finance and accounting professional services	25,000	
	iii	Engineering and architecture professional services	20,000	
	iv	Other professional services	170,000	
	G.	Other operating expenses		67,000
	H.	Materials and supplies		35,000
	I.	Equipment purchases		5,000
	J.	Media and advertisements		3,000
	K.	Social well-being for Puerto Rico		44,000
		Total Office of Socioeconomic and Community Development		**5,042,000**
		Subtotal Executive Office		**82,610,000**
X		**Municipalities**		
	32.	**Contributions to the Municipalities**		
	A.	Social well-being for Puerto Rico		51,875,000
	i	To provide funding for the Extraordinary Fund to Address the Collection and Disposal of Residuals, Wastes, and to Implement Recycling Programs in the Municipalities as provided in Act 53-2021, which will be within the "Municipalities Equalization Fund" provided in Article 7.015 of Act 107-2020	51,875,000	
		Total Contributions to the Municipalities		**51,875,000**
		Subtotal Municipalities		**51,875,000**
XI		**Transparency & Control Entities**		
	33.	**Office of the Comptroller of Puerto Rico**		
	A.	Payroll and related costs		40,181,000
	i	Salaries	38,515,000	
	ii	Healthcare	780,000	
	iii	Early retirement benefits & voluntary transition programs	886,000	
	B.	Payments to PayGo		6,643,000
	C.	Facilities and utility payments		420,000

	i	Payments to PREPA	409,000	
	ii	Payments to PRASA	11,000	
	D.	Purchased services		3,296,000
	i	Payments for PRIMAS	93,000	
	ii	Other purchased services	3,203,000	
	E.	Other operating expenses		2,375,000
	F.	Appropriations to non-governmental entities		36,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	36,000	
	G.	Undistributed appropriations		3,219,000
		Total Office of the Comptroller of Puerto Rico		**56,170,000**
	34.	**Office of Government Ethics**		
	A.	Payroll and related costs		7,616,000
	i	Salaries	7,313,000	
	ii	Healthcare	222,000	
	iii	Early retirement benefits & voluntary transition programs	64,000	
	iv	Other payroll	17,000	
	B.	Payments to PayGo		798,000
	C.	Facilities and utility payments		162,000
	i	Payments to PREPA	86,000	
	ii	Payments to PRASA	6,000	
	iii	Other facilities costs	70,000	
	D.	Purchased services		120,000
	i	Payments for PRIMAS	120,000	
	E.	Other operating expenses		5,000
	F.	Appropriations to non-governmental entities		65,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	65,000	
	G.	Undistributed appropriations		1,374,000
		Total Office of Government Ethics		**10,140,000**
	Subtotal Transparency & Control Entities			**66,310,000**
XII	**Public Works**			
	35.	**Department of Transportation and Public Works**		
	A.	Payroll and related costs		25,808,000
	i	Salaries	17,505,000	
	ii	Salaries for trust employees	1,744,000	
	iii	Healthcare	1,645,000	
	iv	Other benefits	4,271,000	

		v	Early retirement benefits & voluntary transition programs	643,000	
	B.		Payments to PayGo		19,052,000
	C.		Facilities and utility payments		3,744,000
		i	Payments to PREPA	2,011,000	
		ii	Payments to PRASA	196,000	
		iii	Payments to PBA	1,537,000	
	D.		Purchased services		5,293,000
		i	Payments for PRIMAS	684,000	
		ii	Maintenance & repairs	2,354,000	
		iii	Other purchased services	2,255,000	
	E.		Transportation		112,000
	F.		Professional services		984,000
		i	Legal professional services	314,000	
		ii	Other professional services	670,000	
	G.		Other operating expenses		18,000
	H.		Materials and supplies		78,000
	I.		Equipment purchases		231,000
	J.		Appropriations to non-governmental entities		116,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	116,000	
	Total Department of Transportation and Public Works				**55,436,000**
36.	**Puerto Rico Integrated Transit Authority**				
	A.		Payroll and related costs		2,658,000
		i	Salaries	2,107,000	
		ii	Other benefits	266,000	
		iii	Early retirement benefits & voluntary transition programs	285,000	
	B.		Payments to PayGo		13,583,000
	C.		Facilities and utility payments		35,000
	D.		Purchased services		49,633,000
		i	Leases (excluding PBA)	469,000	
		ii	Maintenance & repairs	150,000	
		iii	To cover HMS Ferries, Inc. operator contract	49,014,000	
	E.		Transportation		130,000
	F.		Professional services		7,536,000
	G.		Other operating expenses		75,000
	H.		Materials and supplies		3,544,000
	I.		Equipment purchases		10,000
	Total Puerto Rico Integrated Transit Authority				**77,204,000**

			Subtotal Public Works		**132,640,000**
XIII			**Economic Development**		
	37.		**Department of Economic Development & Commerce**		
		A.	Payroll and related costs		15,639,000
		i	Salaries	10,809,000	
		ii	Salaries for trust employees	1,864,000	
		iii	Healthcare	871,000	
		iv	Other benefits	1,643,000	
		v	Early retirement benefits & voluntary transition programs	370,000	
		vi	Other payroll	82,000	
		B.	Payments to PayGo		18,321,000
		C.	Facilities and utility payments		1,344,000
		i	Payments to PREPA	107,000	
		ii	Payments to PBA	1,025,000	
		iii	Payments to GSA (for fuel and lubricants)	43,000	
		iv	Other facilities costs	169,000	
		D.	Purchased services		1,137,000
		i	Payments for PRIMAS	41,000	
		ii	Leases (excluding PBA)	360,000	
		iii	Maintenance & repairs	87,000	
		iv	Other purchased services	649,000	
		E.	Transportation		178,000
		F.	Professional services		2,200,000
		i	Information technology (IT) professional services	104,000	
		ii	Legal professional services	601,000	
		iii	Finance and accounting professional services	90,000	
		iv	Engineering and architecture professional services	125,000	
		v	Other professional services	780,000	
		vi	To prospectively and retroactively publish the national accounts of Puerto Rico on a quarterly basis	500,000	
		G.	Other operating expenses		344,000
		H.	Materials and supplies		103,000
		I.	Equipment purchases		309,000
		J.	Media and advertisements		150,000
		K.	Social well-being for Puerto Rico		10,000
		L.	Appropriations to non-governmental entities		1,582,000
		i	Other appropriations to non-governmental entities	1,000	

	ii	Contribution to the Pension Reserve Trust, Act 80-2020	1,581,000	
		Total Department of Economic Development and Commerce of Puerto Rico		**41,317,000**
37.1		**Redevelopment Authority of Roosevelt Roads within Department of Economic Development and Commerce of Puerto Rico**		
	A.	Payroll and related costs		1,554,000
	i	Salaries	1,145,000	
	ii	Salaries for trust employees	148,000	
	iii	Healthcare	71,000	
	iv	Other benefits	190,000	
	B.	Facilities and utility payments		134,000
	i	Payments to PREPA	107,000	
	ii	Payments to GSA (for fuel and lubricants)	2,000	
	iii	Other facilities costs	25,000	
	C.	Purchased services		235,000
	i	Leases (excluding PBA)	25,000	
	ii	Other purchased services	210,000	
	D.	Professional services		1,625,000
	i	Information technology (IT) professional services	104,000	
	ii	Legal professional services	601,000	
	iii	Finance and accounting professional services	75,000	
	iv	Engineering and architecture professional services	125,000	
	v	Other professional services	720,000	
	E.	Equipment purchases		2,000
	F.	Media and advertisements		20,000
	G.	Social well-being for Puerto Rico		10,000
		Total Redevelopment Authority of Roosevelt Roads within Department of Economic Development and Commerce of Puerto Rico		**3,580,000**
37.2		**Puerto Rico Planning Board within Department of Economic Development and Commerce of Puerto Rico**		
	A.	Payroll and related costs		8,000,000
	i	Salaries	4,982,000	
	ii	Salaries for trust employees	1,430,000	
	iii	Healthcare	317,000	
	iv	Other benefits	819,000	

	v	Early retirement benefits & voluntary transition programs	370,000	
	vi	Other payroll	82,000	
B.		Payments to PayGo		4,900,000
C.		Facilities and utility payments		1,094,000
	i	Payments to PBA	1,025,000	
	ii	Payments to GSA (for fuel and lubricants)	8,000	
	iii	Other facilities costs	61,000	
D.		Purchased services		220,000
	i	Payments for PRIMAS	41,000	
	ii	Leases (excluding PBA)	40,000	
	iii	Maintenance & repairs	20,000	
	iv	Other purchased services	119,000	
E.		Transportation		46,000
F.		Professional services		575,000
	i	Finance and accounting professional services	15,000	
	ii	Other professional services	60,000	
	iii	To prospectively and retroactively publish the national accounts of Puerto Rico on a quarterly basis	500,000	
G.		Other operating expenses		70,000
H.		Materials and supplies		21,000
I.		Equipment purchases		99,000
J.		Media and advertisements		30,000
K.		Appropriations to non-governmental entities		919,000
	i	Other appropriations to non-governmental entities	1,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	918,000	
Total Puerto Rico Planning Board within Department of Economic Development and Commerce of Puerto Rico				**15,974,000**

37.3 Other Programs within Department of Economic Development & Commerce

A.		Payroll and related costs		6,085,000
	i	Salaries	4,682,000	
	ii	Salaries for trust employees	286,000	
	iii	Healthcare	483,000	
	iv	Other benefits	634,000	
B.		Payments to PayGo		13,421,000
C.		Facilities and utility payments		116,000
	i	Payments to GSA (for fuel and lubricants)	33,000	

			ii	Other facilities costs	83,000	
		D.		Purchased services		682,000
			i	Leases (excluding PBA)	295,000	
			ii	Maintenance & repairs	67,000	
			iii	Other purchased services	320,000	
		E.		Transportation		132,000
		F.		Other operating expenses		274,000
		G.		Materials and supplies		82,000
		H.		Equipment purchases		208,000
		I.		Media and advertisements		100,000
		J.		Appropriations to non-governmental entities		663,000
			i	Contribution to the Pension Reserve Trust, Act 80-2020	663,000	
		Total Other Programs within Department of Economic Development & Commerce				**21,763,000**
	Subtotal Economic Development					**41,317,000**
XIV	**State**					
	38.	**Puerto Rico Department of State**				
		A.		Payroll and related costs		3,886,000
			i	Salaries	1,747,000	
			ii	Salaries for trust employees	1,366,000	
			iii	Healthcare	134,000	
			iv	Other benefits	470,000	
			v	Early retirement benefits & voluntary transition programs	169,000	
		B.		Payments to PayGo		2,315,000
		C.		Facilities and utility payments		899,000
			i	Payments to PREPA	150,000	
			ii	Payments to PRASA	43,000	
			iii	Payments to PBA	147,000	
			iv	Payments to GSA (for fuel and lubricants)	17,000	
			v	Other facilities costs	542,000	
		D.		Purchased services		2,624,000
			i	Payments for PRIMAS	196,000	
			ii	Leases (excluding PBA)	253,000	
			iii	Maintenance & repairs	496,000	
			iv	Other purchased services	1,679,000	
		E.		Transportation		40,000
		F.		Professional services		40,000

		i	Legal professional services	10,000	
		ii	Labor and human resources professional services	1,000	
		iii	Medical professional services	4,000	
		iv	Other professional services	25,000	
	G.		Other operating expenses		728,000
	H.		Materials and supplies		219,000
	I.		Equipment purchases		80,000
	J.		Donations, subsidies and other distributions		2,589,000
	K.		Appropriations to non-governmental entities		132,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	132,000	
	L.		Undistributed appropriations		50,000
		i	Undistributed appropriations	50,000	
	Total Puerto Rico Department of State				**13,602,000**
Subtotal State					**13,602,000**
XV	**Labor**				
39.	**Commission of Investigation, Processing and Appeals**				
	A.		Payroll and related costs		348,000
		i	Salaries	118,000	
		ii	Salaries for trust employees	154,000	
		iii	Healthcare	5,000	
		iv	Other benefits	21,000	
		v	Other payroll	50,000	
	B.		Payments to PayGo		100,000
	C.		Facilities and utility payments		33,000
		i	Payments to PREPA	23,000	
		ii	Payments to PRASA	2,000	
		iii	Other facilities costs	8,000	
	D.		Purchased services		30,000
		i	Payments for PRIMAS	11,000	
		ii	Leases (excluding PBA)	6,000	
		iii	Maintenance & repairs	4,000	
		iv	Other purchased services	9,000	
	E.		Transportation		2,000
	F.		Professional services		2,000
		i	Information technology (IT) professional services	2,000	
	G.		Other operating expenses		5,000
	H.		Equipment purchases		5,000

	I.		Materials and supplies		4,000
	Total Commission of Investigation, Processing and Appeals				**529,000**
40.	**Puerto Rico Department of Labor and Human Resources**				
	A.		Payroll and related costs		962,000
		i	Salaries	579,000	
		ii	Salaries for trust employees	57,000	
		iii	Healthcare	97,000	
		iv	Other benefits	81,000	
		v	Early retirement benefits & voluntary transition programs	148,000	
	B.		Payments to PayGo		31,895,000
	C.		Facilities and utility payments		1,379,000
		i	Payments to PREPA	1,031,000	
		ii	Payments to PRASA	121,000	
		iii	Payments to PBA	75,000	
		iv	Payments to GSA (for fuel and lubricants)	52,000	
		v	Other facilities costs	100,000	
	D.		Purchased services		1,231,000
		i	Payments for PRIMAS	1,096,000	
		ii	Leases (excluding PBA)	130,000	
		iii	Other purchased services	5,000	
	E.		Transportation		6,000
	F.		Professional services		205,000
		i	To create the Minimum Wage Commission per Law No. 47-2021 once the Department of Labor and Human Resources certifies revenue projections	205,000	
	G.		Other operating expenses		314,000
	H.		Materials and supplies		90,000
	I.		Equipment purchases		10,000
	J.		Appropriations to non-governmental entities		85,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	85,000	
	Total Puerto Rico Department of Labor and Human Resources				**36,177,000**
41.	**Puerto Rico Labor Relations Board**				
	A.		Payroll and related costs		705,000
		i	Salaries	425,000	
		ii	Salaries for trust employees	205,000	
		iii	Healthcare	15,000	

	iv	Other benefits	60,000	
	B.	Payments to PayGo		316,000
	C.	Facilities and utility payments		35,000
	i	Payments to PREPA	31,000	
	ii	Payments to GSA (for fuel and lubricants)	1,000	
	iii	Other facilities costs	3,000	
	D.	Purchased services		13,000
	i	Payments for PRIMAS	7,000	
	ii	Other purchased services	6,000	
	Total Puerto Rico Labor Relations Board			**1,069,000**
42.	**Vocational Rehabilitation Administration**			
	A.	Payroll and related costs		5,090,000
	i	Salaries	4,574,000	
	ii	Healthcare	130,000	
	iii	Other benefits	280,000	
	iv	Early retirement benefits & voluntary transition programs	106,000	
	B.	Payments to PayGo		10,455,000
	C.	Facilities and utility payments		1,226,000
	i	Payments to PREPA	880,000	
	ii	Payments to PRASA	184,000	
	iii	Payments to PBA	123,000	
	iv	Payments to GSA (for fuel and lubricants)	39,000	
	D.	Purchased services		4,308,000
	i	Payments for PRIMAS	168,000	
	ii	Leases (excluding PBA)	4,121,000	
	iii	Maintenance & repairs	19,000	
	E.	Other operating expenses		61,000
	F.	Federal Fund matching		1,600,000
	G.	Donations, subsidies and other distributions		30,000
	H.	Social well-being for Puerto Rico		2,312,000
	I.	Appropriations to non-governmental entities		2,950,000
	J.	Undistributed appropriations		350,000
	Total Vocational Rehabilitation Administration			**28,382,000**
43.	**Public Service Appeals Commission**			
	A.	Payroll and related costs		2,310,000
	i	Salaries	1,131,000	

		ii	Salaries for trust employees	959,000	
		iii	Healthcare	34,000	
		iv	Other benefits	186,000	
		B.	Payments to PayGo		145,000
		C.	Facilities and utility payments		1,000
		i	Payments to GSA (for fuel and lubricants)	1,000	
		D.	Purchased services		315,000
		i	Leases (excluding PBA)	315,000	
		E.	Professional services		27,000
		i	Information technology (IT) professional services	26,000	
		ii	Other professional services	1,000	
		F.	Other operating expenses		2,000
		Total Public Service Appeals Commission			**2,800,000**
	Subtotal Labor				**68,957,000**
XVI	**Corrections**				
	44.	**Department of Correction and Rehabilitation**			
		A.	Payroll and related costs		271,784,000
		i	Salaries	222,115,000	
		ii	Salaries for trust employees	926,000	
		iii	Overtime	13,099,000	
		iv	Healthcare	8,259,000	
		v	Other benefits	22,102,000	
		vi	Early retirement benefits & voluntary transition programs	2,463,000	
		vii	To cover expenses related to the recruitment of Correctional Officers	2,820,000	
		B.	Payments to PayGo		59,597,000
		C.	Facilities and utility payments		49,434,000
		i	Payments to PREPA	16,351,000	
		ii	Payments to PRASA	25,784,000	
		iii	Payments to PBA	3,422,000	
		iv	Payments to GSA (for fuel and lubricants)	1,637,000	
		v	Other facilities costs	2,240,000	
		D.	Purchased services		67,968,000
		i	Payments for PRIMAS	5,363,000	
		ii	Leases (excluding PBA)	7,840,000	
		iii	Maintenance & repairs	1,037,000	
		iv	Other purchased services	6,624,000	
		v	For the provision, management, and administration of healthcare services		

		to the correctional population under custody of the Department of Correction and Rehabilitation	11,946,000	
	vi	For alimentation services provided to correctional population under custody of the Department of Correction and Rehabilitation	31,024,000	
	vii	Community programs and rehabilitation centers for correctional population	4,134,000	
	E.	Transportation		1,294,000
	F.	Professional services		3,532,000
	i	Legal professional services	420,000	
	ii	Engineering and architecture professional services	108,000	
	iii	Medical professional services	2,954,000	
	iv	Other professional services	50,000	
	G.	Other operating expenses		700,000
	H.	Materials and supplies		4,447,000
	I.	Equipment purchases		2,269,000
	i	Other equipment purchases	1,999,000	
	ii	To purchase vehicles for the exclusive use of the Theater Program under the Programs and Services Secretariat of the Correctional Institute Bureau	270,000	
	J.	Federal Fund matching		100,000
	i	Other Federal Fund matching	50,000	
	ii	For the federal fund matching under the Federal Juvenile Justice and Delinquency Prevention Act	50,000	
	K.	Appropriations to non-governmental entities		101,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	101,000	
		Total Department of Correction and Rehabilitation		**461,226,000**
44.1		**Juvenile Programs within Department of Correction and Rehabilitation**		
	A.	Payroll and related costs		21,757,000
	i	Salaries	18,491,000	
	ii	Overtime	757,000	
	iii	Healthcare	717,000	
	iv	Other benefits	1,792,000	
	B.	Facilities and utility payments		15,000
	i	Other facilities costs	15,000	
	C.	Purchased services		1,660,000
	i	Leases (excluding PBA)	58,000	
	ii	Maintenance & repairs	50,000	
	iii	Other purchased services	989,000	

		iv	For alimentation services provided to correctional population under custody of the Department of Correction and Rehabilitation	563,000	
	D.		Transportation		2,000
	E.		Professional services		1,857,000
		i	Legal professional services	420,000	
		ii	Engineering and architecture professional services	108,000	
		iii	Medical professional services	1,279,000	
		iv	Other professional services	50,000	
	F.		Other operating expenses		58,000
	G.		Materials and supplies		531,000
	Total Juvenile Programs within Department of Correction and Rehabilitation				**25,880,000**
44.2	**Other Programs within Department of Correction and Rehabilitation**				
	A.		Payroll and related costs		250,027,000
		i	Salaries	203,624,000	
		ii	Salaries for trust employees	926,000	
		iii	Overtime	12,342,000	
		iv	Healthcare	7,542,000	
		v	Other benefits	20,310,000	
		vi	Early retirement benefits & voluntary transition programs	2,463,000	
		vii	To cover expenses related to the recruitment of Correctional Officers	2,820,000	
	B.		Payments to PayGo		59,597,000
	C.		Facilities and utility payments		49,419,000
		i	Payments to PREPA	16,351,000	
		ii	Payments to PRASA	25,784,000	
		iii	Payments to PBA	3,422,000	
		iv	Payments to GSA (for fuel and lubricants)	1,637,000	
		v	Other facilities costs	2,225,000	
	D.		Purchased services		66,308,000
		i	Payments for PRIMAS	5,363,000	
		ii	Leases (excluding PBA)	7,782,000	
		iii	Maintenance & repairs	987,000	
		iv	For alimentation services provided to correctional population under custody of the Department of Correction and Rehabilitation	30,461,000	
		v	For the provision, management, and administration of healthcare services to the correctional population under custody of the Department of Correction and Rehabilitation	11,946,000	

	vi	Community programs and rehabilitation centers for correctional population	4,134,000	
	vii	Other purchased services	5,635,000	
	E.	Transportation		1,292,000
	F.	Professional services		1,675,000
	i	Medical professional services	1,675,000	
	G.	Other operating expenses		642,000
	H.	Materials and supplies		3,916,000
	I.	Equipment purchases		2,269,000
	i	Other equipment purchases	1,999,000	
	ii	To purchase vehicles for the exclusive use of the Theater Program under the Programs and Services Secretariat of the Correctional Institute Bureau	270,000	
	J.	Federal Fund matching		100,000
	i	Other Federal Fund matching	50,000	
	ii	For the federal fund matching under the Federal Juvenile Justice and Delinquency Prevention Act	50,000	
	K.	Appropriations to non-governmental entities		101,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	101,000	
	Total Other Programs within Department of Correction and Rehabilitation			**435,346,000**
45.	**Correctional Health**			
	A.	Payroll and related costs		14,688,000
	i	Salaries	11,831,000	
	ii	Overtime	85,000	
	iii	Healthcare	910,000	
	iv	Other benefits	1,519,000	
	v	Early retirement benefits & voluntary transition programs	223,000	
	vi	Other payroll	120,000	
	B.	Payments to PayGo		2,059,000
	C.	Facilities and utility payments		70,000
	D.	Purchased services		26,143,000
	i	Leases (excluding PBA)	169,000	
	ii	Maintenance & repairs	107,000	
	iii	Other purchased services	3,642,000	
	iv	Private services	22,225,000	
	E.	Transportation		10,000
	F.	Professional services		2,000,000
	i	Medical professional services	2,000,000	

	G.	Other operating expenses		155,000
	H.	Materials and supplies		6,552,000
	i	Other materials and supplies	1,052,000	
	ii	Drugs and Medicines	5,500,000	
	Total Correctional Health			**51,677,000**
Subtotal Corrections				**512,903,000**
XVII	**Justice**			
	46.	**Puerto Rico Department of Justice**		
	A.	Payroll and related costs		102,208,000
	i	Salaries	84,704,000	
	ii	Salaries for trust employees	2,454,000	
	iii	Healthcare	2,767,000	
	iv	Other benefits	8,564,000	
	v	Early retirement benefits & voluntary transition programs	672,000	
	vi	For employees of the Witness Shelter	1,660,000	
	vii	For attorneys for Specialized Rooms in Cases of Controlled Substances or "Drug Court" Program	644,000	
	viii	Hiring attorneys, agents, and transcribers to address domestic violence, child abuse, and sexual offenses	588,000	
	ix	For employees that manage and oversee VOCA state subsidy projects	155,000	
	B.	Payments to PayGo		29,971,000
	C.	Facilities and utility payments		6,197,000
	i	Payments to PREPA	2,642,000	
	ii	Payments to PRASA	265,000	
	iii	Payments to PBA	2,732,000	
	iv	Payments to GSA (for fuel and lubricants)	107,000	
	v	Other facilities costs	451,000	
	D.	Purchased services		9,753,000
	i	Payments for PRIMAS	313,000	
	ii	Leases (excluding PBA)	7,738,000	
	iii	Maintenance & repairs	1,052,000	
	iv	Other purchased services	650,000	
	E.	Transportation		315,000
	F.	Professional services		1,547,000
	i	Information technology (IT) professional services	50,000	
	ii	Legal professional services	282,000	

		iii	Finance and accounting professional services	39,000	
		iv	Other professional services	1,176,000	
	G.		Other operating expenses		1,215,000
	H.		Payments of current and prior period obligations		142,000
	I.		Materials and supplies		444,000
	J.		Equipment purchases		436,000
	K.		Media and advertisements		154,000
	L.		Federal Fund matching		35,000
	M.		Appropriations to non-governmental entities		115,000
		i	Other appropriations to non-governmental entities	42,000	
		ii	Contribution to the Pension Reserve Trust, Act 80-2020	73,000	
	N.		Undistributed appropriations		1,569,000
		i	For VOCA funds grant and operating expenses	1,569,000	
	Total Puerto Rico Department of Justice				**154,101,000**
47.	**Parole Board**				
	A.		Payroll and related costs		2,739,000
		i	Salaries	1,442,000	
		ii	Salaries for trust employees	613,000	
		iii	Healthcare	102,000	
		iv	Other benefits	271,000	
		v	Early retirement benefits & voluntary transition programs	51,000	
		vi	To hire personnel related to		
			Carlos Morales consent decree	260,000	
	B.		Payments to PayGo		428,000
	C.		Facilities and utility payments		17,000
		i	Payments to GSA (for fuel and lubricants)	3,000	
		ii	Other facilities costs	14,000	
	D.		Purchased services		94,000
		i	Payments for PRIMAS	14,000	
		ii	Leases (excluding PBA)	65,000	
		iii	Other purchased services	15,000	
	E.		Transportation		8,000
	F.		Other operating expenses		27,000
	G.		Materials and supplies		15,000
	H.		Equipment purchases		30,000
	I.		Media and advertisements		13,000
	J.		Appropriations to non-governmental entities		43,000

		i	Contribution to the Pension Reserve Trust, Act 80-2020	43,000	
	Total Parole Board				**3,414,000**
Subtotal Justice					**157,515,000**
XVIII	**Agriculture**				
	48.	**Agricultural Enterprises Development Administration**			
	A.		Payroll and related costs		2,565,000
		i	Salaries	1,549,000	
		ii	Salaries for trust employees	347,000	
		iii	Healthcare	106,000	
		iv	Other benefits	159,000	
		v	Early retirement benefits & voluntary transition programs	404,000	
	B.		Payments to PayGo		8,553,000
	C.		Facilities and utility payments		687,000
		i	Payments to PREPA	288,000	
		ii	Payments to PRASA	187,000	
		iii	Payments to PBA	14,000	
		iv	Payments to GSA (for fuel and lubricants)	60,000	
		v	Other facilities costs	138,000	
	D.		Purchased services		1,563,000
		i	Payments for PRIMAS	110,000	
		ii	Leases (excluding PBA)	85,000	
		iii	Maintenance & repairs	346,000	
		iv	Other purchased services	1,022,000	
	E.		Transportation		1,000,000
	F.		Professional services		1,368,000
		i	Information technology (IT) professional services	150,000	
		ii	Legal professional services	328,000	
		iii	Finance and accounting professional services	50,000	
		iv	Other professional services	840,000	
	G.		Other operating expenses		18,893,000
		i	For purchases of coffee and other merchandise for resale to Department of Education and other institutions	18,893,000	
	H.		Materials and supplies		365,000
	I.		Equipment purchases		285,000
	J.		Donations, subsidies and other distributions		50,000
	K.		Appropriations to non-governmental entities		35,827,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	371,000	

	ii	To reimburse farmers for wage subsidies granted to agricultural workers, as provided in Law 60-2019, as amended	15,000,000	
	iii	Matching incentives for investments in agricultural businesses, as provided in Law 60-2019, as amended	7,934,000	
	iv	Provision of fertilizer for bona fide farmers per Law 60-2019, as amended	5,404,000	
	v	Encourage the pineapple, poultry and related industry projects	1,500,000	
	vi	Subsidy of Payment of Insurance Premiums, as provided in Law 12-1966, as amended	1,500,000	
	vii	Technical assistance and economic incentives for bona fide farmers	1,374,000	
	viii	Insurance incentive for farmers' ranches	500,000	
	ix	Incentive of Agricultural Mechanization	400,000	
	x	Incentive Program for the Leasing of Agricultural Machinery	400,000	
	xi	Christmas Bonus for agricultural workers who are eligible, as provided in Law 60-2019, as amended	1,444,000	
		Total Agricultural Enterprises Development Administration		**71,156,000**
49.		**Puerto Rico Department of Agriculture**		
	A.	Payroll and related costs		9,532,000
	i	Salaries	6,350,000	
	ii	Salaries for trust employees	1,107,000	
	iii	Healthcare	505,000	
	iv	Other benefits	925,000	
	v	Early retirement benefits & voluntary transition programs	645,000	
	B.	Payments to PayGo		12,194,000
	C.	Facilities and utility payments		1,054,000
	i	Payments to PREPA	520,000	
	ii	Payments to PRASA	76,000	
	iii	Payments to PBA	391,000	
	iv	Payments to GSA (for fuel and lubricants)	67,000	
	D.	Purchased services		1,203,000
	i	Payments for PRIMAS	286,000	
	ii	Leases (excluding PBA)	254,000	
	iii	Maintenance & repairs	607,000	
	iv	Other purchased services	56,000	
	E.	Transportation		236,000
	F.	Professional services		1,015,000

	i	Legal professional services	800,000	
	ii	Finance and accounting professional services	50,000	
	iii	Other professional services	165,000	
	G.	Other operating expenses		464,000
	H.	Materials and supplies		65,000
	I.	Equipment purchases		130,000
	J.	Federal Fund matching		349,000
	K.	Appropriations to non-governmental entities		12,220,000
	i	Transfer to the Office for the Regulation of the Dairy Industry to encourage incentives to farmers, to promote stability in the price of milk, as provided in Law 72-1962, as amended	12,207,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	13,000	
		Total Puerto Rico Department of Agriculture		**38,462,000**
		Subtotal Agriculture		**109,618,000**
XIX		**Environmental**		
	50.	**Department of Natural and Environmental Resources**		
	A.	Payroll and related costs		40,500,000
	i	Salaries	30,443,000	
	ii	Salaries for trust employees	1,113,000	
	iii	Overtime	9,000	
	iv	Healthcare	2,537,000	
	v	Other benefits	3,726,000	
	vi	Early retirement benefits & voluntary transition programs	2,529,000	
	vii	Other payroll	143,000	
	B.	Payments to PayGo		25,596,000
	C.	Facilities and utility payments		5,096,000
	i	Payments to PREPA	2,820,000	
	ii	Payments to PRASA	1,932,000	
	iii	Payments to PBA	106,000	
	iv	Payments to GSA (for fuel and lubricants)	238,000	
	D.	Purchased services		28,540,000
	i	Payments for PRIMAS	11,100,000	
	ii	Leases (excluding PBA)	300,000	
	iii	To cover the leasing of portable flood pumps	13,440,000	
	iv	Maintenance of Pump Houses for flood control in compliance with		

			the Clean Water Act	2,700,000	
		v	To comply with the Cooperative Agreement and Special Fund for		
			USGS services	1,000,000	
	E.		Federal Fund matching		5,581,000
		i	For the matching of Federal Fund of the Clean Water State Revolving		
			Fund (CWSRF)	3,459,000	
		ii	For the matching of Federal Fund of the flood control project		
			of the Puerto Nuevo River	2,122,000	
	F.		Donations, subsidies and other distributions		400,000
		i	To comply with the Clean Water Act consent decree	400,000	
	G.		Appropriations to non-governmental entities		492,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	492,000	
	H.		Debt service		7,077,000
		i	To comply with the repayment agreement with the U.S. Department		
			of Treasury regarding the Cerrillos Dam (USACE)	7,077,000	
	I.		Undistributed appropriations		356,000
	Total Department of Natural and Environmental Resources				**113,638,000**
Subtotal Environmental					**113,638,000**
XX Housing					
51.	**Department of Housing**				
	A.		Payroll and related costs		12,984,000
		i	Salaries	7,407,000	
		ii	Salaries for trust employees	2,023,000	
		iii	Overtime	150,000	
		iv	Healthcare	1,568,000	
		v	Other benefits	1,214,000	
		vi	Early retirement benefits & voluntary transition programs	622,000	
	B.		Payments to PayGo		11,757,000
	C.		Facilities and utility payments		1,576,000
		i	Payments to PREPA	1,401,000	
		ii	Payments to PRASA	129,000	
		iii	Payments to GSA (for fuel and lubricants)	46,000	
	D.		Purchased services		780,000
		i	Payments for PRIMAS	557,000	
		ii	Leases (excluding PBA)	223,000	
	Total Department of Housing				**27,097,000**

	52.		**Public Housing Administration**		
		A.	Payroll and related costs		3,082,000
		i	Salaries	2,429,000	
		ii	Healthcare	218,000	
		iii	Other benefits	300,000	
		iv	Early retirement benefits & voluntary transition programs	101,000	
		v	Other payroll	34,000	
		B.	Payments to PayGo		2,750,000
			Total Public Housing Administration		**5,832,000**
	53.		**Puerto Rico Housing Finance Authority**		
		A.	Purchased services		3,012,000
		B.	Professional services		1,130,000
		i	Information technology (IT) professional services	1,130,000	
		C.	Other operating expenses		1,268,000
			Total Puerto Rico Housing Finance Authority		**5,410,000**
	Subtotal Housing				**38,339,000**
XXI	**Culture**				
	54.		**Institute of Puerto Rican Culture**		
		A.	Payroll and related costs		6,000,000
		i	Salaries	4,408,000	
		ii	Salaries for trust employees	794,000	
		iii	Healthcare	197,000	
		iv	Other benefits	493,000	
		v	Early retirement benefits & voluntary transition programs	108,000	
		B.	Payments to PayGo		3,425,000
		C.	Facilities and utility payments		2,873,000
		i	Payments to PREPA	2,224,000	
		ii	Payments to PRASA	522,000	
		iii	Payments to GSA (for fuel and lubricants)	7,000	
		iv	Other facilities costs	120,000	
		D.	Purchased services		1,655,000
		i	Payments for PRIMAS	931,000	
		ii	Leases (excluding PBA)	21,000	
		iii	Maintenance & repairs	7,000	
		iv	Other purchased services	696,000	
		E.	Transportation		60,000

F.		Professional services		220,000
	i	Information technology (IT) professional services	35,000	
	ii	Legal professional services	60,000	
	iii	Finance and accounting professional services	55,000	
	iv	Other professional services	70,000	
G.		Other operating expenses		414,000
H.		Materials and supplies		110,000
I.		Equipment purchases		32,000
J.		Donations, subsidies and other distributions		46,000
K.		Appropriations to non-governmental entities		3,577,000
	i	Transfer to the Art Museum of Puerto Rico to cover operating expenses	1,299,000	
	ii	To cover the operating expenses of the Art Museum of Ponce, Inc. as provided in Law 227-2000	866,000	
	iii	Operational expenses of the Luis Muñoz Marín Foundation	437,000	
	iv	Transfer to the Museum of Contemporary Art to promote the plastic arts, carry out educational and cultural activities, and maintain a Documentation Center on Contemporary Art, as provided in Law 91-1994, as amended	346,000	
	v	Operating expenses of the Philharmonic Orchestra	265,000	
	vi	Transfer to the Museum of the Americas for operating expenses	156,000	
	vii	Operating expenses of the Ateneo Puertorriqueño	147,000	
	viii	Bayamón Art Museum	61,000	
Total Institute of Puerto Rican Culture				**18,412,000**

55. Musical Arts Corporation

A.		Payroll and related costs		7,254,000
	i	Salaries	6,006,000	
	ii	Salaries for trust employees	405,000	
	iii	Healthcare	273,000	
	iv	Other benefits	535,000	
	v	Early retirement benefits & voluntary transition programs	35,000	
B.		Payments to PayGo		434,000
C.		Facilities and utility payments		27,000
	i	Payments to GSA (for fuel and lubricants)	2,000	
	ii	Other facilities costs	25,000	
D.		Purchased services		180,000
	i	Leases (excluding PBA)	35,000	

		ii	Other purchased services	145,000	
	E.		Transportation		6,000
	F.		Professional services		319,000
		i	Legal professional services	30,000	
		ii	Other professional services	289,000	
	G.		Other operating expenses		303,000
		i	Other operating expenses	3,000	
		ii	For the Musical Arts Corporation to cover the operating expenses of the Puerto Rico Concert Band	300,000	
	H.		Equipment purchases		40,000
	I.		Media and advertisements		8,000
	J.		Appropriations to non-governmental entities		39,000
	Total Musical Arts Corporation				**8,610,000**
56.	**Fine Arts Center Corporation**				
	A.		Payroll and related costs		923,000
		i	Salaries	676,000	
		ii	Healthcare	90,000	
		iii	Other benefits	67,000	
		iv	Early retirement benefits & voluntary transition programs	90,000	
	B.		Payments to PayGo		586,000
	C.		Facilities and utility payments		1,161,000
		i	Payments to PREPA	1,126,000	
		ii	Payments to PRASA	32,000	
		iii	Payments to GSA (for fuel and lubricants)	1,000	
		iv	Other facilities costs	2,000	
	D.		Purchased services		1,657,000
		i	Maintenance & repairs	396,000	
		ii	Other purchased services	1,261,000	
	E.		Equipment purchases		25,000
	F.		Appropriations to non-governmental entities		103,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	103,000	
	Total Fine Arts Center Corporation				**4,455,000**
Subtotal Culture					**31,477,000**
XXII	**Ombudsman**				
57.	**Office of the Women's Advocate**				
	A.		Payroll and related costs		2,196,000

	i	Salaries	1,201,000	
	ii	Salaries for trust employees	723,000	
	iii	Healthcare	65,000	
	iv	Other benefits	207,000	
B.		Payments to PayGo		252,000
C.		Facilities and utility payments		148,000
	i	Payments to PREPA	123,000	
	ii	Payments to GSA (for fuel and lubricants)	5,000	
	iii	Other facilities costs	20,000	
D.		Purchased services		402,000
	i	Payments for PRIMAS	8,000	
	ii	Leases (excluding PBA)	363,000	
	iii	Maintenance & repairs	6,000	
	iv	Other purchased services	25,000	
E.		Transportation		18,000
F.		Professional services		395,000
	i	Legal professional services	210,000	
	ii	Labor and human resources professional services	5,000	
	iii	Finance and accounting professional services	10,000	
	iv	Other professional services	170,000	
G.		Other operating expenses		10,000
H.		Materials and supplies		15,000
I.		Equipment purchases		115,000
J.		Media and advertisements		220,000
K.		Appropriations to non-governmental entities		2,000,000
	i	Funding for the fight against Gender Violence to support an educational and/or media campaign, shelters and NGO's, implementation of Gender Violence legislation, training, and administrative costs for the Committee	2,000,000	
L.		Undistributed appropriations		1,500,000
	i	To hire professional resources of Legal Intercessors (LI) in accordance with Law No. 32 of 2021	1,500,000	
Total Office of the Women's Advocate				**7,271,000**

58. Veteran's Advocate Office

A.		Payroll and related costs		1,072,000
	i	Salaries	772,000	
	ii	Salaries for trust employees	187,000	
	iii	Healthcare	30,000	

	iv	Other benefits	83,000	
B.		Payments to PayGo		213,000
C.		Facilities and utility payments		16,000
	i	Payments to GSA (for fuel and lubricants)	1,000	
	ii	Other facilities costs	15,000	
D.		Purchased services		308,000
	i	Payments for PRIMAS	97,000	
	ii	Leases (excluding PBA)	122,000	
	iii	Maintenance & repairs	20,000	
	iv	Other purchased services	69,000	
E.		Transportation		22,000
F.		Professional services		199,000
	i	Information technology (IT) professional services	7,000	
	ii	Legal professional services	139,000	
	iii	Other professional services	53,000	
G.		Other operating expenses		275,000
H.		Materials and supplies		17,000
I.		Equipment purchases		25,000
J.		Social well-being for Puerto Rico		150,000
K.		Appropriations to non-governmental entities		2,000,000
	i	To subsidize housing rental costs provided to veterans to comply with Act 313-2000, as amended	2,000,000	
Total Veteran's Advocate Office				**4,297,000**

59. Elderly and Retired People Advocate Office

A.		Payroll and related costs		1,268,000
	i	Salaries	551,000	
	ii	Salaries for trust employees	629,000	
	iii	Healthcare	23,000	
	iv	Other benefits	65,000	
B.		Payments to PayGo		371,000
C.		Facilities and utility payments		90,000
	i	Payments to PREPA	22,000	
	ii	Payments to PRASA	1,000	
	iii	Payments to GSA (for fuel and lubricants)	7,000	
	iv	Other facilities costs	60,000	
D.		Purchased services		120,000
	i	Payments for PRIMAS	20,000	

	ii	Leases (excluding PBA)	96,000	
	iii	Maintenance & repairs	2,000	
	iv	Other purchased services	2,000	
	E.	Transportation		5,000
	F.	Professional services		18,000
	i	Legal professional services	10,000	
	ii	Finance and accounting professional services	8,000	
	G.	Other operating expenses		33,000
	H.	Federal Fund matching		1,597,000
	I.	Donations, subsidies and other distributions		320,000
	Total Elderly and Retired People Advocate Office			**3,822,000**
60.	**Office for People with Disabilities**			
	A.	Payroll and related costs		1,600,000
	i	Salaries	1,110,000	
	ii	Salaries for trust employees	261,000	
	iii	Healthcare	59,000	
	iv	Other benefits	135,000	
	v	Early retirement benefits & voluntary transition programs	35,000	
	B.	Payments to PayGo		415,000
	C.	Facilities and utility payments		116,000
	i	Payments to PBA	82,000	
	ii	Payments to GSA (for fuel and lubricants)	2,000	
	iii	Other facilities costs	32,000	
	D.	Purchased services		321,000
	i	Payments for PRIMAS	14,000	
	ii	Leases (excluding PBA)	92,000	
	iii	Maintenance & repairs	1,000	
	iv	Other purchased services	214,000	
	E.	Transportation		36,000
	F.	Professional services		382,000
	i	Information technology (IT) professional services	48,000	
	ii	Legal professional services	4,000	
	iii	Other professional services	330,000	
	G.	Other operating expenses		4,000
	H.	Payments of current and prior period obligations		5,000
	I.	Materials and supplies		20,000
	J.	Equipment purchases		43,000

	K.		Media and advertisements		31,000
	Total Office for People with Disabilities				**2,973,000**
61.	**Office of Protection and Defense for People with Disabilities**				
	A.		Payroll and related costs		703,000
		i	Salaries	507,000	
		ii	Salaries for trust employees	95,000	
		iii	Healthcare	34,000	
		iv	Other benefits	67,000	
	B.		Payments to PayGo		104,000
	C.		Facilities and utility payments		53,000
		i	Payments to PBA	15,000	
		ii	Other facilities costs	38,000	
	D.		Purchased services		75,000
		i	Leases (excluding PBA)	14,000	
		ii	Maintenance & Repairs	16,000	
		iii	Other purchased services	45,000	
	E.		Transportation		15,000
	F.		Professional services		170,000
		i	Information technology (IT) professional services	31,000	
		ii	Legal professional services	56,000	
		iii	Finance and accounting professional services	3,000	
		iv	Other professional services	80,000	
	G.		Other operating expenses		18,000
	H.		Materials and supplies		9,000
	I.		Equipment purchases		32,000
	J.		Media and advertisements		6,000
	Total Office of Protection and Defense for People with Disabilities				**1,185,000**
62.	**Office for the Patient's Advocate**				
	A.		Payroll and related costs		1,516,000
		i	Salaries	835,000	
		ii	Salaries for trust employees	476,000	
		iii	Healthcare	45,000	
		iv	Other benefits	160,000	
	B.		Payments to PayGo		172,000
	C.		Facilities and utility payments		39,000
		i	Payments to GSA (for fuel and lubricants)	1,000	

	ii	Other facilities costs	38,000	
	D.	Purchased services		244,000
	i	Payments for PRIMAS	8,000	
	ii	Leases (excluding PBA)	232,000	
	iii	Maintenance & repairs	2,000	
	iv	Other purchased services	2,000	
	E.	Transportation		3,000
	F.	Professional services		91,000
	i	Legal professional services	51,000	
	ii	Medical professional services	34,000	
	iii	Other professional services	6,000	
	G.	Other operating expenses		1,000
	H.	Materials and supplies		1,000
	Total Office for the Patient's Advocate			**2,067,000**
Subtotal Ombudsman				**21,615,000**
XXIII	**Universities**			
63.	**Puerto Rico School of Plastic Arts**			
	A.	Payroll and related costs		2,164,000
	i	Salaries	1,229,000	
	ii	Salaries for trust employees	579,000	
	iii	Healthcare	95,000	
	iv	Other benefits	261,000	
	B.	Payments to PayGo		428,000
	C.	Facilities and utility payments		375,000
	i	Payments to PREPA	291,000	
	ii	Payments to PRASA	84,000	
	D.	Purchased services		304,000
	i	Payments for PRIMAS	304,000	
	E.	Other operating expenses		8,000
	F.	Appropriations to non-governmental entities		89,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	89,000	
	Total Puerto Rico School of Plastic Arts			**3,368,000**
64.	**Puerto Rico Conservatory of Music Corporation**			
	A.	Payroll and related costs		6,943,000
	i	Salaries	5,646,000	
	ii	Salaries for trust employees	356,000	

		iii	Healthcare	212,000	
		iv	Other benefits	729,000	
	B.		Payments to PayGo		313,000
	C.		Facilities and utility payments		887,000
		i	Payments to PREPA	860,000	
		ii	Other facilities costs	27,000	
	D.		Purchased services		600,000
	E.		Other operating expenses		190,000
	Total Puerto Rico Conservatory of Music Corporation				**8,933,000**
Subtotal Universities					**12,301,000**
XXIV	**Independent Agencies**				
	65.	**State Elections Commission**			
	A.		Payroll and related costs		20,593,000
		i	Salaries	3,049,000	
		ii	Salaries for trust employees	15,008,000	
		iii	Healthcare	788,000	
		iv	Other benefits	1,381,000	
		v	Early retirement benefits & voluntary transition programs	6,000	
		vi	Other payroll	361,000	
	B.		Payments to PayGo		4,563,000
	C.		Facilities and utility payments		3,307,000
		i	Payments to PREPA	1,770,000	
		ii	Payments to PRASA	145,000	
		iii	Payments to PBA	1,210,000	
		iv	Payments to GSA (for fuel and lubricants)	31,000	
		v	Other facilities costs	151,000	
	D.		Purchased services		2,030,000
		i	Payments for PRIMAS	329,000	
		ii	Leases (excluding PBA)	191,000	
		iii	Maintenance & repairs	234,000	
		iv	Other purchased services	1,276,000	
	E.		Transportation		188,000
	F.		Professional services		1,686,000
		i	Information technology (IT) professional services	860,000	
		ii	Legal professional services	288,000	
		iii	Finance and accounting professional services	30,000	
		iv	Medical professional services	6,000	

		v	Other professional services	502,000	
	G.		Other operating expenses		262,000
	H.		Materials and supplies		544,000
	I.		Equipment purchases		842,000
	J.		Media and advertisements		14,000
		i	Media and advertisements	14,000	
	K.		Appropriations to non-governmental entities		32,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	32,000	
	Total State Elections Commission				**34,061,000**
66.	**Civil Rights Commission**				
	A.		Payroll and related costs		460,000
		i	Salaries	382,000	
		ii	Healthcare	29,000	
		iii	Other benefits	49,000	
	B.		Payments to PayGo		40,000
	C.		Facilities and utility payments		5,000
		i	Payments to GSA (for fuel and lubricants)	1,000	
		ii	Other facilities costs	4,000	
	D.		Purchased services		132,000
		i	Leases (excluding PBA)	132,000	
	E.		Transportation		5,000
	F.		Professional services		70,000
	G.		Other operating expenses		94,000
	H.		Materials and supplies		5,000
	I.		Equipment purchases		28,000
	Total Civil Rights Commission				**839,000**
67.	**Puerto Rico National Guard**				
	A.		Payroll and related costs		5,800,000
		i	Salaries	4,399,000	
		ii	Salaries for trust employees	601,000	
		iii	Overtime	1,000	
		iv	Healthcare	132,000	
		v	Other benefits	568,000	
		vi	Early retirement benefits & voluntary transition programs	99,000	
	B.		Payments to PayGo		6,438,000
	C.		Facilities and utility payments		1,232,000

	i	Payments to PREPA	986,000	
	ii	Payments to PRASA	180,000	
	iii	Payments to GSA (for fuel and lubricants)	20,000	
	iv	Other facilities costs	46,000	
	D.	Purchased services		1,555,000
	i	Payments for PRIMAS	1,383,000	
	ii	Leases (excluding PBA)	18,000	
	iii	Other purchased services	154,000	
	E.	Transportation		15,000
	F.	Professional services		26,000
	i	Finance and accounting professional services	26,000	
	G.	Other operating expenses		247,000
	H.	Materials and supplies		33,000
	I.	Federal Fund matching		4,071,000
	J.	Appropriations to non-governmental entities		22,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	22,000	
	Total Puerto Rico National Guard			**19,439,000**
68.	**Office of the Citizen's Ombudsman**			
	A.	Payroll and related costs		2,412,000
	i	Salaries	1,590,000	
	ii	Salaries for trust employees	547,000	
	iii	Healthcare	72,000	
	iv	Other benefits	203,000	
	B.	Payments to PayGo		539,000
	C.	Facilities and utility payments		125,000
	i	Payments to PREPA	15,000	
	ii	Payments to PRASA	2,000	
	iii	Payments to PBA	22,000	
	iv	Payments to GSA (for fuel and lubricants)	13,000	
	v	Other facilities costs	73,000	
	D.	Purchased services		452,000
	i	Payments for PRIMAS	20,000	
	ii	Leases (excluding PBA)	343,000	
	iii	Maintenance & repairs	37,000	
	iv	Other purchased services	52,000	
	E.	Transportation		17,000
	F.	Professional services		83,000

	i	Information technology (IT) professional services	28,000	
	ii	Legal professional services	25,000	
	iii	Other professional services	30,000	
	G.	Other operating expenses		39,000
	H.	Materials and supplies		15,000
	I.	Equipment purchases		44,000
	J.	Media and advertisements		15,000
	K.	Appropriations to non-governmental entities		28,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	28,000	
	Total Office of the Citizen's Ombudsman			**3,769,000**
69.	**Cooperative Development Commission of Puerto Rico**			
	A.	Payroll and related costs		1,444,000
	i	Salaries	900,000	
	ii	Salaries for trust employees	350,000	
	iii	Healthcare	50,000	
	iv	Other benefits	144,000	
	B.	Payments to PayGo		924,000
	C.	Facilities and utility payments		58,000
	i	Payments to PBA	44,000	
	ii	Payments to GSA (for fuel and lubricants)	2,000	
	iii	Other facilities costs	12,000	
	D.	Purchased services		238,000
	i	Payments for PRIMAS	14,000	
	ii	Leases (excluding PBA)	190,000	
	iii	Maintenance & repairs	5,000	
	iv	Other purchased services	29,000	
	E.	Transportation		19,000
	F.	Professional services		61,000
	i	Legal professional services	30,000	
	ii	Other professional services	31,000	
	G.	Other operating expenses		20,000
	H.	Materials and supplies		6,000
	I.	Equipment purchases		8,000
	Total Cooperative Development Commission of Puerto Rico			**2,778,000**
70.	**Puerto Rico Department of Consumer Affairs**			
	A.	Payroll and related costs		7,650,000

	i	Salaries	5,716,000	
	ii	Salaries for trust employees	643,000	
	iii	Healthcare	281,000	
	iv	Other benefits	811,000	
	v	Early retirement benefits & voluntary transition programs	199,000	
B.		Payments to PayGo		4,953,000
C.		Facilities and utility payments		874,000
	i	Payments to PREPA	41,000	
	ii	Payments to PRASA	3,000	
	iii	Payments to PBA	830,000	
D.		Appropriations to non-governmental entities		56,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	56,000	
Total Puerto Rico Department of Consumer Affairs				**13,533,000**

71. Department of Recreation and Sports

A.		Payroll and related costs		16,877,000
	i	Salaries	11,732,000	
	ii	Salaries for trust employees	1,919,000	
	iii	Healthcare	800,000	
	iv	Other benefits	1,472,000	
	v	Early retirement benefits & voluntary transition programs	764,000	
	vi	Other payroll	190,000	
B.		Payments to PayGo		9,717,000
C.		Facilities and utility payments		3,718,000
	i	Payments to PREPA	1,671,000	
	ii	Payments to PRASA	1,800,000	
	iii	Payments to GSA (for fuel and lubricants)	107,000	
	iv	Other facilities costs	140,000	
D.		Purchased services		3,328,000
	i	Payments for PRIMAS	1,786,000	
	ii	Leases (excluding PBA)	102,000	
	iii	Maintenance & repairs	19,000	
	iv	Other purchased services	1,421,000	
E.		Transportation		190,000
F.		Professional services		100,000
G.		Other operating expenses		4,000
H.		Materials and supplies		402,000
I.		Equipment purchases		76,000

	J.		Social well-being for Puerto Rico		22,000
	K.		Appropriations to non-governmental entities		1,068,000
		i	Other appropriations to non-governmental entities	42,000	
		ii	Contribution to the Pension Reserve Trust, Act 80-2020	42,000	
		iii	To cover expenses related to the training of athletes, Law 119-2001 known as the Law of the Fund and the Board for the Development of the PR Full-Time High-Performance Athlete	604,000	
		iv	To cover the cost of a Class A baseball tournament, including administrative expenses, arbitration fees, and franchise fees	222,000	
		v	Law 108-2022 for anti-doping organization	158,000	
	Total Department of Recreation and Sports				**35,502,000**
72.	**Special Independent Prosecutor's Panel**				
	A.		Payroll and related costs		1,929,000
		i	Salaries for trust employees	1,715,000	
		ii	Healthcare	73,000	
		iii	Other benefits	141,000	
	B.		Payments to PayGo		90,000
	C.		Facilities and utility payments		19,000
		i	Payments to GSA (for fuel and lubricants)	4,000	
		ii	Other facilities costs	15,000	
	D.		Purchased services		348,000
		i	Payments for PRIMAS	16,000	
		ii	Leases (excluding PBA)	301,000	
		iii	Maintenance & repairs	13,000	
		iv	Other purchased services	18,000	
	E.		Transportation		140,000
	F.		Professional services		1,365,000
		i	Legal professional services	916,000	
		ii	Finance and accounting professional services	18,000	
		iii	Other professional services	431,000	
	G.		Other operating expenses		16,000
	H.		Materials and supplies		15,000
	I.		Equipment purchases		63,000
	Total Special Independent Prosecutor's Panel				**3,985,000**
73.	**Ponce Authority (Authority of the Port of the Americas)**				
	A.		Payments to PayGo		915,000

	B.	Professional services		20,000
	i	Finance and accounting professional services	20,000	
		Total Ponce Authority (Authority of the Port of the Americas)		**935,000**
74.		**Office of the Inspector General**		
	A.	Payroll and related costs		15,565,000
	i	Salaries	10,722,000	
	ii	Salaries for trust employees	2,740,000	
	iii	Healthcare	361,000	
	iv	Other benefits	1,742,000	
	B.	Payments to PayGo		54,000
	C.	Facilities and utility payments		1,000
	i	Payments to GSA (for fuel and lubricants)	1,000	
	D.	Purchased services		1,504,000
	i	Leases (excluding PBA)	599,000	
	ii	Maintenance & repairs	260,000	
	iii	Other purchased services	645,000	
	E.	Transportation		300,000
	F.	Professional services		1,420,000
	i	Information technology (IT) professional services	541,000	
	ii	Legal professional services	552,000	
	iii	Finance and accounting professional services	153,000	
	iv	Other professional services	174,000	
	G.	Other operating expenses		155,000
	H.	Materials and supplies		255,000
	I.	Equipment purchases		610,000
	J.	Media and advertisements		92,000
		Total Office of the Inspector General		**19,956,000**
75.		**Office of the Election Comptroller**		
	A.	Payroll and related costs		4,026,000
	i	Salaries for trust employees	3,618,000	
	ii	Healthcare	116,000	
	iii	Other benefits	220,000	
	iv	Other payroll	72,000	
	B.	Payments to PayGo		36,000
	C.	Facilities and utility payments		21,000
	i	Payments to GSA (for fuel and lubricants)	1,000	

ii	Other facilities costs	20,000	
D.	Purchased services		164,000
i	Payments for PRIMAS	9,000	
ii	Leases (excluding PBA)	108,000	
iii	Maintenance & repairs	45,000	
iv	Other purchased services	2,000	
E.	Transportation		1,000
F.	Professional services		9,000
i	Legal professional services	4,000	
ii	Other professional services	5,000	
G.	Other operating expenses		9,000
H.	Materials and supplies		2,000
I.	Equipment purchases		6,000
Total Office of the Election Comptroller			**4,274,000**
76.	**Puerto Rico Institute of Statistics**		
A.	Payroll and related costs		1,776,000
i	Salaries	1,107,000	
ii	Salaries for trust employees	352,000	
iii	Healthcare	29,000	
iv	Other benefits	144,000	
v	Other payroll	144,000	
B.	Facilities and utility payments		117,000
i	Payments to PREPA	102,000	
ii	Payments to PRASA	4,000	
iii	Other facilities costs	11,000	
C.	Purchased services		391,000
i	Leases (excluding PBA)	184,000	
ii	Maintenance & repairs	41,000	
iii	Other purchased services	166,000	
D.	Transportation		9,000
E.	Professional services		344,000
i	Legal professional services	65,000	
ii	Finance and accounting professional services	45,000	
iii	Other professional services	234,000	
F.	Other operating expenses		39,000
G.	Materials and supplies		27,000
H.	Equipment purchases		79,000

	I.		Media and advertisements		5,000
	J.		Donations, subsidies and other distributions		83,000
	K.		Undistributed appropriations		175,000
		i	Funds for expenditures related to combatting gender violence	175,000	
	Total Puerto Rico Institute of Statistics				**3,045,000**
77.	**Authority of the Port of Ponce**				
	A.		Payroll and related costs		137,000
		i	Salaries for trust employees	114,000	
		ii	Healthcare	4,000	
		iii	Other benefits	17,000	
		iv	Other payroll	2,000	
	B.		Payments to PayGo		238,000
	C.		Facilities and utility payments		24,000
	D.		Transportation		5,000
	E.		Professional services		167,000
		i	Legal professional services	167,000	
	F.		Materials and supplies		15,000
	G.		Equipment purchases		72,000
	Total Authority of the Port of Ponce				**658,000**
78.	**Company for the Integral Development of the Península de Cantera**				
	A.		Payroll and related costs		452,000
		i	Salaries for trust employees	398,000	
		ii	Healthcare	7,000	
		iii	Other benefits	47,000	
	B.		Facilities and utility payments		52,000
		i	Payments to PREPA	42,000	
		ii	Payments to PRASA	9,000	
		iii	Payments to GSA (for fuel and lubricants)	1,000	
	C.		Purchased services		116,000
		i	Payments for PRIMAS	93,000	
		ii	Leases (excluding PBA)	13,000	
		iii	Other purchased services	10,000	
	Total Company for the Integral Development of the Península de Cantera				**620,000**
79.	**Corporation for the "Caño Martín Peña" Enlace Project**				
	A.		Payroll and related costs		2,802,000

		i	Salaries for trust employees	2,444,000	
		ii	Healthcare	73,000	
		iii	Other benefits	285,000	
	B.		Facilities and utility payments		135,000
		i	Payments to PREPA	65,000	
		ii	Payments to PRASA	3,000	
		iii	Payments to GSA (for fuel and lubricants)	6,000	
		iv	Other facilities costs	61,000	
	C.		Purchased services		570,000
		i	Payments for PRIMAS	127,000	
		ii	Leases (excluding PBA)	10,000	
		iii	Maintenance & repairs	342,000	
		iv	Other purchased services	91,000	
	D.		Transportation		29,000
	E.		Professional services		330,000
		i	Information technology (IT) professional services	50,000	
		ii	Legal professional services	118,000	
		iii	Finance and accounting professional services	40,000	
		iv	Engineering and architecture professional services	15,000	
		v	Other professional services	107,000	
	F.		Other operating expenses		117,000
	G.		Capital expenditures		7,000,000
		i	For the federal matching contribution for the dredging of the Martín Peña channel	7,000,000	
	H.		Materials and supplies		10,000
	I.		Equipment purchases		191,000
	Total Corporation for the "Caño Martín Peña" Enlace Project				**11,184,000**
80.	**Puerto Rico Innovation and Technology Services**				
	A.		Payroll and related costs		4,002,000
		i	Salaries	2,297,000	
		ii	Salaries for trust employees	1,217,000	
		iii	Healthcare	61,000	
		iv	Other benefits	427,000	
	B.		Payments to PayGo		23,000
	C.		Facilities and utility payments		5,106,000
		i	Payments to PREPA	62,000	
		ii	Payments to PRASA	4,000	
		iii	Payments to GSA (for fuel and lubricants)	3,000	

	iv	Other facilities costs	745,000	
	v	To pay for telephone lines dedicated to computer equipment	4,292,000	
D.		Purchased services		2,112,000
	i	Payments for PRIMAS	36,000	
	ii	Leases (excluding PBA)	252,000	
	iii	Maintenance & repairs	10,000	
	iv	Other purchased services	1,814,000	
E.		Transportation		188,000
F.		Professional services		15,143,000
	i	Information technology (IT) professional services	12,618,000	
	ii	Legal professional services	960,000	
	iii	Finance and accounting professional services	300,000	
	iv	Other professional services	1,265,000	
G.		Other operating expenses		61,928,000
	i	Other operating expenses	1,828,000	
	ii	For the acquisition of centralized technology licenses for government entities	60,100,000	
H.		Materials and supplies		100,000
I.		Equipment purchases		734,000
J.		Media and advertisements		100,000
K.		Federal Fund matching		2,623,000
Total Puerto Rico Innovation and Technology Services				**92,059,000**

81. Puerto Rico Gaming Commission

A.		Payroll and related costs		836,000
	i	Salaries	534,000	
	ii	Salaries for trust employees	211,000	
	iii	Healthcare	5,000	
	iv	Other benefits	70,000	
	v	Early retirement benefits & voluntary transition programs	16,000	
B.		Payments to PayGo		1,032,000
C.		Facilities and utility payments		44,000
	i	Payments to PREPA	17,000	
	ii	Payments to PRASA	9,000	
	iii	Other facilities costs	18,000	
D.		Purchased services		53,000
	i	Payments for PRIMAS	14,000	
	ii	Leases (excluding PBA)	16,000	

		iii	Maintenance & repairs	17,000	
		iv	Other purchased services	6,000	
	E.		Transportation		3,000
	F.		Professional services		63,000
		i	Medical professional services	60,000	
		ii	Other professional services	3,000	
	G.		Other operating expenses		18,000
	H.		Materials and supplies		34,000
	I.		Social well-being for Puerto Rico		53,000
	J.		Appropriations to non-governmental entities		81,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	81,000	
	Total Puerto Rico Gaming Commission				**2,217,000**
82.	**Retirement Board of the Government of Puerto Rico**				
	A.		Payroll and related costs		14,000,000
		i	Salaries	9,493,000	
		ii	Salaries for trust employees	1,491,000	
		iii	Healthcare	895,000	
		iv	Other benefits	1,140,000	
		v	Early retirement benefits & voluntary transition programs	890,000	
		vi	Other payroll	91,000	
	B.		Payments to PayGo		10,580,000
	C.		Facilities and utility payments		1,358,000
		i	Payments to PREPA	627,000	
		ii	Payments to PRASA	21,000	
		iii	Payments to PBA	510,000	
		iv	Other facilities costs	200,000	
	D.		Purchased services		3,596,000
		i	Payments for PRIMAS	931,000	
		ii	Leases (excluding PBA)	147,000	
		iii	Maintenance & repairs	1,533,000	
		iv	Other purchased services	985,000	
	E.		Transportation		11,000
	F.		Professional services		19,162,000
		i	Information technology (IT) professional services	2,230,000	
		ii	Legal professional services	2,500,000	
		iii	Finance and accounting professional services	2,500,000	
		iv	Engineering and architecture professional services	30,000	

		v	Medical professional services	100,000	
		vi	To support the pension benefit outsourcing project	11,802,000	
	G.		Other operating expenses		1,380,000
	H.		Materials and supplies		145,000
	I.		Equipment purchases		250,000
	J.		Media and advertisements		10,000
	K.		Social well-being for Puerto Rico		2,220,000
		i	For life insurance coverage payments for police and other high-risk officers, including coverage for additional incidents and beneficiary expansion	2,220,000	
	L.		Undistributed appropriations		150,000
	Total Retirement Board of the Government of Puerto Rico				**52,862,000**
83.	**Institute of Forensic Sciences**				
	A.		Payroll and related costs		17,652,000
		i	Salaries	14,368,000	
		ii	Salaries for trust employees	1,055,000	
		iii	Healthcare	389,000	
		iv	Other benefits	1,567,000	
		v	Early retirement benefits & voluntary transition programs	273,000	
	B.		Payments to PayGo		2,258,000
	C.		Facilities and utility payments		1,967,000
		i	Payments to PREPA	1,671,000	
		ii	Payments to PRASA	169,000	
		iii	Payments to GSA (for fuel and lubricants)	18,000	
		iv	Other facilities costs	109,000	
	D.		Purchased services		1,102,000
		i	Payments for PRIMAS	387,000	
		ii	Leases (excluding PBA)	65,000	
		iii	Maintenance & repairs	200,000	
		iv	Other purchased services	450,000	
	E.		Transportation		32,000
	F.		Professional services		996,000
		i	Information technology (IT) professional services	50,000	
		ii	Legal professional services	50,000	
		iii	Finance and accounting professional services	35,000	
		iv	Medical professional services	811,000	
		v	Other professional services	50,000	
	G.		Other operating expenses		689,000

		i	Other operating expenses	629,000	
		ii	For the purchase of uniforms and equipment for forensic investigators	60,000	
	H.		Materials and supplies		723,000
	I.		Equipment purchases		100,000
			Total Institute of Forensic Sciences		**25,519,000**
			Subtotal Independent Agencies		**327,235,000**
XXV			**Closures - per the government's reorganization plan**		
	84.		**Culebra Conservation and Development Authority**		
	A.		Payroll and related costs		145,000
		i	Salaries	129,000	
		ii	Healthcare	3,000	
		iii	Other benefits	13,000	
	B.		Payments to PayGo		27,000
	C.		Facilities and utility payments		94,000
		i	Payments to PREPA	52,000	
		ii	Payments to PRASA	29,000	
		iii	Other facilities costs	13,000	
	D.		Transportation		5,000
	E.		Professional services		5,000
		i	Legal professional services	5,000	
	F.		Other operating expenses		15,000
	G.		Equipment purchases		10,000
			Total Culebra Conservation and Development Authority		**301,000**
			Subtotal Closures - per the government's reorganization plan		**301,000**
XXVI			**Utilities Commission**		
	85.		**Public Service Regulatory Board**		
	A.		Payroll and related costs		2,040,000
		i	Salaries	1,292,000	
		ii	Salaries for trust employees	275,000	
		iii	Healthcare	67,000	
		iv	Other benefits	177,000	
		v	Early retirement benefits & voluntary transition programs	217,000	
		vi	Other payroll	12,000	
	B.		Payments to PayGo		5,244,000
	C.		Facilities and utility payments		77,000
		i	Payments to GSA (for fuel and lubricants)	77,000	

	D.	Purchased services		168,000
	i	Leases (excluding PBA)	10,000	
	ii	Maintenance & repairs	40,000	
	iii	Other purchased services	118,000	
	E.	Other operating expenses		73,000
	F.	Materials and supplies		32,000
	G.	Appropriations to non-governmental entities		550,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	550,000	
	Total Public Service Regulatory Board			**8,184,000**
Subtotal Utilities Commission				**8,184,000**
XXVII Other				
86.	**Financial Oversight and Management Board for Puerto Rico**			
	A.	Other operating expenses		59,323,000
	Total Financial Oversight and Management Board for Puerto Rico			**59,323,000**
Subtotal Other				**59,323,000**
TOTAL GENERAL FUND				**13,174,703,000**

Section 2.- The Department of Treasury ("Treasury") will remit on a monthly basis 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 FY2027.

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 FY2027. The Director of OMB shall withhold the remaining five percent (5%) of each appropriation until after the end of the third quarter of FY2027. The withheld percentage of each appropriation shall only be encumbered and disbursed during the fourth quarter of FY2027 if (i) during the first eight months of FY2027 the actual General Fund revenues reported to the Oversight Board are equal to or exceed the General Fund revenue forecast in the Certified Second Revised 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 the Puerto Rico Health Insurance Administration ("ASES," for its Spanish acronym) has submitted to the Oversight Board and the Office of Management and Budget, for prior review and approval, any proposed changes to Medicaid benefits or services, including but not limited to, any State Plan Amendment changes that require submission to the Centers for Medicare & Medicaid Services ("CMS") before such changes are sent to CMS, and (iv) the encumbrance and disbursement is approved by the Oversight Board.

Notwithstanding anything to the contrary, and until recurring funding sources sufficient to address structural cost pressures within the Puerto Rico Department of Education ("PRDE") are identified, additional budgetary controls shall apply to PRDE appropriations. The five percent (5%) withholding mechanism described herein shall continue to apply to PRDE, including but not limited to the Special Education Program and the Provisional Remedy Program, consistent with prior fiscal years. The release of any withheld funds allocated to PRDE shall be contingent upon satisfaction of fiscal performance conditions established by the Oversight Board and OMB, including, at a minimum, that PRDE has not incurred more than sixty-five percent (65%) of its total annual General Fund appropriations by the end of the eighth month of FY2027. PRDE shall also comply with enhanced monitoring and reporting requirements, including timely submission of budget to actual expenditure reports, certification of alignment with approved spending plans, and demonstration that expenditures are consistent with applicable legal, federal, and Fiscal Plan requirements. Failure to meet these conditions may result in the continued withholding, restriction, or reprogramming of funds, as determined by the Oversight Board and OMB.

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 FY2027 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 106-2017, as amended, Defined Contributions, agencies in the Department of Public Safety ("DPS"), Puerto Rico Police, and Medicaid appropriations budgeted in the Puerto Rico Health Insurance Administration, shall not be subject to the 5% withholding requirement. The Oversight Board's and the Office of Management and Budget's review and approval of Medicaid-related submissions under criteria (iii) shall occur within twelve (12) business days upon receipt of all requested information.

Section 4.- If, as of January 1, 2027, no more than ten percent (10%) of the Risk Reserve has been expended or encumbered, half of the milestone funding subject to this section may be released subject to approval by the Oversight Board. The remaining balance may be released subject to the approval of the Oversight Board after April 1, 2027, provided that no more than fifty percent (50%) of the Risk Reserve has been expended or encumbered as of that date. The expenditures and milestone funding subject to this section may be repurposed if the Risk Reserve is less than fifty percent (50%) by April 1, 2027, and the Government fails to identify an approved alternative plan or funding source to support the services.

Section 5.- Notwithstanding any provision in the Certified Second Revised 2024 Commonwealth Fiscal Plan to the contrary, each of the appropriations listed in the upcoming FY2027 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 measures that increase spending or reduce revenues that are not accompanied by a dedicated, permanent source of revenue, or that rely on funding sources that fail to materialize in violation of the Certified Second Revised 2024 Commonwealth Fiscal Plan, the Oversight Board, in its sole 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 costs and balance the budget, unless and until the Government (i) amends the law to eliminate the unfunded mandate in a manner consistent with the applicable fiscal plan and PROMESA, as determined by the Oversight Board in its sole discretion, or (ii) specifically identifies alternate funding sources that cover all shortfalls created by the new measure in a manner consistent with the applicable fiscal plan and PROMESA, as determined by the Oversight Board in its sole discretion.

Section 7.- Any legislation that modifies the use or purposes of the funds allocated in this budget will require a prior certification of fiscal impact and compliance with the Certified Second Revised 2024 Commonwealth Fiscal Plan, which identifies a viable source of funds that is aligned with this budget, in order to guarantee compliance with said Certified Second Revised 2024 Commonwealth Fiscal Plan.

Section 8.- No later than 45 days after the closing of each quarter of FY2027, the Secretary of Treasury shall revise the projected net revenues of the General Fund for FY2027 (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 9.- 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 Certified Second Revised 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 and a liability has been incurred on or before June 30, 2026; (iii) the portion of the appropriations authorized for FY2026 that have been encumbered and a liability has been incurred on or before June 30, 2026, which shall be kept in the books for 60 days after the termination of FY2026 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 Certified Second Revised 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, 2027; (xvii) unused funds from the Puerto Rico Police reform, as jointly certified with the Department of Treasury; (xviii) 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"); (xix) matters pertaining to any consent decree or injunction, or an administrative order or settlement with a federal agency, with respect to federal programs and (xx) all appropriations and deposits for the Reserve Fund for Budget Stabilization. In addition, this restriction on the use of appropriations of prior fiscal years shall not apply to programs financed in whole or in part with federal funds. However, such programs must still follow the established protocol to formally submit requests for extension from the OMB.

Section 10.- On or before July 31, 2026, 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 FY2026 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 9(i) and 9(ii) in the previous section listed above will not carry over to the following fiscal year.

Section 11.- All powers vested in OMB, AAFAF, or the Department of Treasury, including the authorities granted under Act 230 of July 23, 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 12.- 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 13.- 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 Certified Second Revised 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 FY2027 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 14.- 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 of June 18, 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 FY2027, or as otherwise requested by the Oversight Board, the Director of OMB shall provide such reports to the Oversight Board.

Section 15.- To ensure maximum and proper use of federal funds, the Governor shall submit a new or updated 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 16.- 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 FY2027, 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 (1) Emergency Reserve, and (2) unallocated capital expenditures under the custody of OMB has been obligated, unless authorized in accordance with the section below.

Section 17.- 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, the Reserve Fund for Budget Stabilization, the Capital Projects Fund of the Government of Puerto Rico, 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 FY2027 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 18.- The Reserve Fund for Budget Stabilization and the Capital Projects Fund established through a separate Budget Resolution may be funded using General Fund resources. The Capital Projects Fund is intended to be the primary programmatic instrument for the planning, investment, and financing of public investment expenditure of Capital Assets and related infrastructure of the Government of Puerto Rico. The Reserve Fund for Budget Stabilization is intended to strengthen fiscal resilience and respond appropriately to revenue cycles.

Section 19.- The Emergency Reserve is intended to expedite response activities to emergencies, and, upon request, to provide the Commonwealth Agencies and affected municipal governments with funding 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 no 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 20.- 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 21.- 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 22.- The FY2027 total budget allocated for the DOH's Intellectual Disability program will be the current budget appropriation of $65,817,000, plus any of the program's unused "roll-over" funds from prior fiscal years.

Section 23.- 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 Building Authority ("PBA") Milestones and Incentives:
    1. Milestone: PBA must submit to the Oversight Board a capital expenditure and maintenance analysis to support rental rate renegotiations and resource planning.
        a. Incentive: $1,177,000 to support recruitment as part of the initial phase in PBA's reorganization process.
        b. Total Available Funds: $1,177,000

B. Department of Natural and Environmental Resources ("DNER") Milestones and Incentives
    1. Milestone: Provide quarterly 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. These reports will be due on the 15th day after the end of each quarter. 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: $10,560,000 to cover the cost of leasing portable water pumps
        b. Total Available Funds: $10,560,000

C. Legislative Assembly Milestones and Incentives
    1. Milestone: Comply with applicable monthly reporting requirements for six consecutive months.
        a. Incentive: $1,538,000 to continue funding an increase in payroll originally approved in FY2022
        b. Total Available Funds: $1,538,000

D. Family and Children Administration Milestones and Incentives ("ADFAN", for its Spanish acronym)
    1. Milestone: The ADFAN program for Services for Seniors and Adults with Disabilities, must provide to the Oversight Board: (i) detailed support to verify the status of active cases, and (ii) detailed monthly reports of payroll actuals and

projections for the fiscal year. The documentation must sufficiently support the need for milestone funding, which will be released upon Oversight Board review and approval.

   a. Incentive: $17,000,000 to support Substitute Care Services for seniors and adults with disabilities
   b. Total Available Funds: $17,000,000

2. Milestone: The ADFAN program for the Elderly Adults Social Services Initiative "Hogares" must provide to the Oversight Board (i) detailed support to verify the status of active cases, and (ii) detailed monthly reports of actuals and projections for the fiscal year. The documentation must sufficiently support the need for milestone funding, which will be released upon Oversight Board review and approval.
   a. Incentive: $15,253,000 to support the Elderly Adults Social Services program "Hogares"
   b. Total Available Funds: $15,253,000

3. Milestone: The Administration for Integral Development of the Family of Childhood must submit to the Oversight Board: (i) an implementation plan and (ii) a workforce impact summary demonstrating how the childcare vouchers support employment among participating families. The submission must include the number and characteristics of families served, baseline and follow-up employment information reported by participants at intake and during follow-up (including employment, retention, and changes in hours worked), and a summary of childcare-related barriers to employment. The agency must also submit quarterly reports to the Oversight Board on the use of funds, program progress, and updates on these workforce-related outcomes.
   a. Incentive: $11,500,000 to support Child Care Vouchers
   b. Total Available Funds: $11,500,000

E. Department of Education ("PRDE") Milestones and Incentives
   1. Milestone: PRDE must carry out a competitive bidding process with the support from the General Services Administration ("GSA") and adjudicate and award contracts for both regular and Special Education transportation expenses.
      a. Incentive: $45,173,000 for regular and Special Education transportation costs
      b. Total Available Funds: $45,173,000

F. Puerto Rico Police Milestones and Incentives
   1. Milestone: Develop an acquisition plan, phased year-over-year, including an inventory assessment, replacement schedule, procurement timeline, and annual funding needs for the recurring acquisition of body armor vests for the Puerto Rico Police, subject to the Oversight Board's review and approval.
      a. Incentive $15,600,000 to cover the acquisition of 7,200 body armor vests
      b. Total Available Funds: $15,600,000

2. Milestone: The Puerto Rico Police must submit, through the OMB, the proposed Classification and Remuneration Plan, including new salary scale adjustments for rank personnel, to the Oversight Board for review and approval.
    a. Incentive: Up to $28,000,000 to fund salary adjustments and support implementation of the revised Classification and Remuneration Plan for rank personnel of the Puerto Rico Police
    b. Total Available Funds: $28,000,000

3. Milestone: The Puerto Rico Police must submit the Salary Administration Guidelines ("Guidelines") for rank personnel, in accordance with Act 8-2017 entities guidelines, to OMB and the Oversight Board for review and approval. Submission of the Guidelines is contingent upon prior approval of the Classification and Remuneration Plan pursuant to the previous milestone listed.
    a. Incentive: Up to $16,000,000 to fund salary increases for the Puerto Rico Police rank personnel
    b. Total Available Funds: $16,000,000

G. Cardiovascular Center Corporation of Puerto Rico and the Caribbean (CCC) Milestone and Incentives
1. Milestone: Develop Salary Administration Guidelines (SAG), as outlined in the August 8, 2025 letter approving the Cardiovascular Center of Puerto Rico and the Caribbean Corporation's Classification and Remuneration Plan, that is approved by the Oversight Board. At a minimum, these guidelines must be developed for nursing professionals, covering nursing job classes and their corresponding salary structure. The SAG must clearly define how salary increases will be administered and, where applicable, establish the criteria and process for designating certain job classes as "hot jobs" or positions with recruitment and retention challenges. Such designations must be supported by objective, data-driven evidence, including prolonged time-to-fill, high resignation rates (≥15%), high turnover rates (≥10%), scarcity of qualified talent, and the specialized or critical nature of the role. Implementation will proceed only once approval from the Oversight Board and the Office of Administration and Transformation of Human Resources (OATRH) is obtained.
    a. Incentive: $5,800,000
    b. Total Available Funds: $5,800,000

2. Milestone: Submit a comprehensive plan to the Oversight Board detailing: (i) the recruitment strategy, specialties, and hiring timeline; (ii) how these hires will increase service capacity, reduce wait times, and improve patient care outcomes; (iii) the operational impact, including coverage expansion, service line growth, and efficiency improvements; and (iv) the expected financial impact, including a revenue projection analysis demonstrating how the additional physicians will increase patient volume, optimize service utilization, and enhance overall revenue generation. Additionally, the CCC must submit quarterly reports to OMB and the Oversight Board tracking actual revenue

performance against projections, clearly demonstrating the impact of physician recruitment on revenue growth.

a. Incentive: $1,600,000
b. Total Available Funds: 1,600,000

Section 24.- Funds to provide support for essential services and programs to the most vulnerable municipalities 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.

In order to access the funds, OMB must 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, 2026, and the proposal is subsequently reviewed and approved by the Oversight Board.

Section 25.- Consistent with the stated requirements in the certified budget resolutions and Certified Second Revised 2024 Commonwealth 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 26.- 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 27.- 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 28.- The Secretary of Treasury, the Director of OMB, and the Finance Director and Executive Director of each agency or public corporation covered by the Certified Second Revised 2024 Commonwealth Fiscal Plan will be responsible for not spending or encumbering during FY2027 any amount that exceeds the appropriations authorized for FY2027. 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, 2026, that no amount was spent or encumbered that exceeded the appropriations in the certified budget for FY2026.

Section 29.- 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 30.- On or before July 31, 2026, the Governor shall provide to the Oversight Board budget projections of General Fund revenues and expenditures for each quarter of FY2027, 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 31.- 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 32.- The Police Retirement Act 106 Defined Contribution held under the Custody of OMB shall only be released upon approval from the Oversight Board.

Section 33.- 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, on a random basis or otherwise in its sole discretion to ensure that they promote market competition and are not inconsistent with the approved applicable fiscal plan(s). Pursuant to this provision of the Policy, the contract review threshold has been reduced to $250,000 exclusively for contracts 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 below the threshold in its sole discretion. Similarly, 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, in its sole discretion, the Commonwealth or any covered instrumentality keep the Oversight Board appraised of the ongoing procurement processes for the execution of new contracts.

Section 34.- 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 35.- 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 36.- This Joint Resolution shall take effect on July 1, 2026.

THE GOVERNMENT OF PUERTO RICO

June 30, 2026

Special Revenue Funds and Federal Funds Budget

The amount of $5,474,048,000 from Special Revenue Funds and the amount of $14,932,640,000 from Federal Funds are budgeted for the expenditures of the Government of Puerto Rico set forth in Section 1 and Section 20 herein for the fiscal year ending June 30, 2027.

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 on June 5, 2024, as revised and further certified on June 6, 2025 (the "Certified Revised 2024 Commonwealth Fiscal Plan"), and as further revised and certified on June 19, 2026 (the "Certified Second Revised 2024 Commonwealth Fiscal Plan").

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SPECIAL REVENUE FUNDS		Payroll	OpEx	PayGo	Total
I	**Public Safety**				
	1 Department of Public Safety	28,755,000	20,326,000	277,000	49,358,000
	2 Puerto Rico Police	8,488,000	10,778,000	-	19,266,000
	Subtotal Public Safety	**$37,243,000**	**$31,104,000**	**$277,000**	**$68,624,000**
II	**Health**				
	3 Puerto Rico Health Insurance Administration	-	230,249,000	-	230,249,000
	4 Department of Health	14,590,000	170,123,000	1,446,000	186,159,000
	5 Medical Services Administration of Puerto Rico	87,164,000	56,609,000	1,969,000	145,742,000
	6 Cardiovascular Center Corporation of Puerto Rico and the Caribbean	33,000,000	52,486,000	1,974,000	87,460,000
	7 University of Puerto Rico Comprehensive Cancer Center	14,451,000	45,541,000	-	59,992,000
	8 Mental Health and Drug Addiction Services Administration	3,000	6,854,000	-	6,857,000
	9 Center for Research Education and Medical Services for Diabetes	-	300,000	-	300,000
	Subtotal Health	**$149,208,000**	**$562,162,000**	**$5,389,000**	**$716,759,000**
III	**Education**				
	10 Department of Education	1,171,000	9,255,000	-	10,426,000
	Subtotal Education	**$1,171,000**	**$9,255,000**	**$0**	**$10,426,000**
IV	**Courts & Legislature**				
	11 The General Court of Justice	4,349,000	14,834,000	-	19,183,000
	Subtotal Courts & Legislature	**$4,349,000**	**$14,834,000**	**$0**	**$19,183,000**
V	**Custody Accounts**				
	12 Appropriations under the custody of the Treasury	-	390,651,000	312,557,000	703,208,000
	Subtotal Custody Accounts	**$0**	**$390,651,000**	**$312,557,000**	**$703,208,000**
VI	**Treasury/Office of the Chief Financial Officer**				
	13 Puerto Rico Department of the Treasury	9,957,000	823,933,000	-	833,890,000
	14 Office of Management and Budget	525,000	765,000	-	1,290,000
	15 Fiscal Agency & Financial Advisory Authority	-	15,708,000	-	15,708,000
	16 General Services Administration	1,459,000	4,394,000	-	5,853,000
	17 Office of Administration and Transformation of Human Resources	884,000	879,000	-	1,763,000
	Subtotal Treasury/Office of the Chief Financial Officer	**$12,825,000**	**$845,679,000**	**$0**	**$858,504,000**
VII	**Executive Office**				
	18 Public Building Authority	69,216,000	58,675,000	23,954,000	151,845,000
	19 Puerto Rico Infrastructure Financing Authority	-	1,436,000	-	1,436,000
	20 State Historic Preservation Office of Puerto Rico	-	1,263,000	-	1,263,000
	Subtotal Executive Office	**$69,216,000**	**$61,374,000**	**$23,954,000**	**$154,544,000**
VIII	**Public Works**				
	21 Puerto Rico Ports Authority	18,631,000	40,797,000	24,802,000	84,230,000
	22 Department of Transportation and Public Works	26,514,000	109,974,000	2,035,000	138,523,000
	23 Puerto Rico Integrated Transit Authority	25,150,000	15,965,000	-	41,115,000
	24 Puerto Rico Traffic Safety Commission	1,309,000	397,000	255,000	1,961,000
	Subtotal Public Works	**$71,604,000**	**$167,133,000**	**$27,092,000**	**$265,829,000**
IX	**Economic Development**				
	25 Department of Economic Development & Commerce	45,200,000	185,802,000	12,155,000	243,157,000
	Subtotal Economic Development	**$45,200,000**	**$185,802,000**	**$12,155,000**	**$243,157,000**
X	**State**				
	26 Puerto Rico Department of State	2,463,000	2,464,000	-	4,927,000
	Subtotal State	**$2,463,000**	**$2,464,000**	**$0**	**$4,927,000**
XI	**Labor**				
	27 Puerto Rico Department of Labor and Human Resources	34,239,000	281,710,000	4,029,000	319,978,000
	28 Vocational Rehabilitation Administration	518,000	360,000	-	878,000
	29 Puerto Rico Labor Relations Board	173,000	329,000	-	502,000
	Subtotal Labor	**$34,930,000**	**$282,399,000**	**$4,029,000**	**$321,358,000**

SPECIAL REVENUE FUNDS		Payroll	OpEx	PayGo	Total
XII	**Corrections**				
	30 Department of Correction and Rehabilitation	-	24,443,000	-	24,443,000
	Subtotal Corrections	**$0**	**$24,443,000**	**$0**	**$24,443,000**
XIII	**Justice**				
	31 Puerto Rico Department of Justice	295,000	6,729,000	-	7,024,000
	Subtotal Justice	**$295,000**	**$6,729,000**	**$0**	**$7,024,000**
XIV	**Agriculture**				
	32 Agricultural Enterprises Development Administration	9,806,000	75,120,000	3,974,000	88,900,000
	33 Agricultural Insurance Corporation	1,625,000	2,134,000	178,000	3,937,000
	34 Puerto Rico Department of Agriculture	2,612,000	1,034,000	-	3,646,000
	Subtotal Agriculture	**$14,043,000**	**$78,288,000**	**$4,152,000**	**$96,483,000**
XV	**Environmental**				
	35 Department of Natural and Environmental Resources	8,443,000	39,977,000	-	48,420,000
	Subtotal Environmental	**$8,443,000**	**$39,977,000**	**$0**	**$48,420,000**
XVI	**Housing**				
	36 Puerto Rico Housing Finance Authority	12,908,000	87,399,000	2,469,000	102,776,000
	37 Department of Housing	1,086,000	11,422,000	1,061,000	13,569,000
	38 Public Housing Administration	4,174,000	13,043,000	-	17,217,000
	Subtotal Housing	**$18,168,000**	**$111,864,000**	**$3,530,000**	**$133,562,000**
XVII	**Culture**				
	39 Fine Arts Center Corporation	1,204,000	1,656,000	-	2,860,000
	40 Musical Arts Corporation	602,000	1,483,000	-	2,085,000
	41 Institute of Puerto Rican Culture	20,000	1,374,000	-	1,394,000
	Subtotal Culture	**$1,826,000**	**$4,513,000**	**$0**	**$6,339,000**
XVIII	**Universities**				
	42 Puerto Rico Conservatory of Music Corporation	2,576,000	1,932,000	190,000	4,698,000
	43 Puerto Rico School of Plastic Arts	480,000	2,024,000	-	2,504,000
	Subtotal Universities	**$3,056,000**	**$3,956,000**	**$190,000**	**$7,202,000**
XIX	**Independent Agencies**				
	44 Convention Center of District Authority	1,394,000	71,311,000	-	72,705,000
	45 Industrial Commission	12,574,000	6,251,000	5,037,000	23,862,000
	46 Puerto Rico Department of Consumer Affairs	620,000	1,534,000	-	2,154,000
	47 Integral Development of the “Península de Cantera"	70,000	200,000	-	270,000
	48 Department of Recreation and Sports	-	22,747,000	-	22,747,000
	49 Authority of the Port of Ponce	1,940,000	320,000	-	2,260,000
	50 Puerto Rico Gaming Commission	14,400,000	484,865,000	-	499,265,000
	51 Retirement Board of the Government of Puerto Rico	-	3,448,000	-	3,448,000
	52 Institute of Forensic Sciences	-	604,000	-	604,000
	53 Puerto Rico Innovation and Technology Services	-	10,074,000	-	10,074,000
	54 Institutional Trust of the National Guard of Puerto Rico	757,000	7,717,000	43,000	8,517,000
	55 Economic Development Bank of PR	9,050,000	5,074,000	1,834,000	15,958,000
	Subtotal Independent Agencies	**$40,805,000**	**$614,145,000**	**$6,914,000**	**$661,864,000**
XX	**Closures - per the government’s reorganization plan**				
	56 Culebra Conservation and Development Authority	228,000	101,000	-	329,000
	57 Puerto Rico Public Broadcasting Corporation	-	139,000	-	139,000
	Subtotal Closures - per the government’s reorganization plan	**$228,000**	**$240,000**	**$0**	**$468,000**
XXI	**Utilities Commission**				
	58 Public Service Regulatory Board	11,063,000	20,754,000	647,000	32,464,000
	Subtotal Utilities Commission	**$11,063,000**	**$20,754,000**	**$647,000**	**$32,464,000**
XXII	**Other**				
	59 State Insurance Fund Corporation	165,047,000	239,662,000	105,531,000	510,240,000
	60 Automobile Accidents Compensation Administration	29,826,000	43,292,000	12,672,000	85,790,000
	Subtotal Other	**$194,873,000**	**$282,954,000**	**$118,203,000**	**$596,030,000**

SPECIAL REVENUE FUNDS		Payroll	OpEx	PayGo	Total
XXIII	**Finance Commission**				
	61 Office of the Commissioner of Insurance	6,911,000	4,240,000	1,301,000	12,452,000
	62 Office of the Financial Institutions Commissioner	9,429,000	3,768,000	2,301,000	15,498,000
	Subtotal Finance Commission	**$16,340,000**	**$8,008,000**	**$3,602,000**	**$27,950,000**
XXIV	**Land**				
	63 Land Authority of Puerto Rico	6,090,000	3,312,000	3,614,000	13,016,000
	64 Land Administration of Puerto Rico	4,500,000	7,155,000	2,596,000	14,251,000
	65 Innovation Fund for Agricultural Development of Puerto Rico	1,435,000	12,638,000	85,000	14,158,000
	Subtotal Land	**$12,025,000**	**$23,105,000**	**$6,295,000**	**$41,425,000**
XXV	**Instrumentality**				
	66 Municipal Finance Corporation	656,000	423,199,000	-	423,855,000
	Subtotal Instrumentality	**$656,000**	**$423,199,000**	**$0**	**$423,855,000**
	TOTAL SPECIAL REVENUE FUNDS	**$750,030,000**	**$4,195,032,000**	**$528,986,000**	**$5,474,048,000**

FEDERAL FUNDS		Payroll	OpEx	PayGo	Total
I	**Public Safety**				
	1 Department of Public Safety	2,848,000	4,299,000	-	7,147,000
	2 Puerto Rico Police	759,000	710,000	-	1,469,000
	Subtotal Public Safety	**$3,607,000**	**$5,009,000**	**$0**	**$8,616,000**
II	**Health**				
	3 Puerto Rico Health Insurance Administration	3,770,000	4,179,648,000	-	4,183,418,000
	4 Department of Health	48,799,000	641,437,000	-	690,236,000
	5 Mental Health and Drug Addiction Services Administration	6,622,000	52,184,000	-	58,806,000
	6 University of Puerto Rico Comprehensive Cancer Center	4,079,000	5,318,000	-	9,397,000
	Subtotal Health	**$63,270,000**	**$4,878,587,000**	**$0**	**$4,941,857,000**
III	**Education**				
	7 Department of Education	401,976,000	672,253,000	-	1,074,229,000
	Subtotal Education	**$401,976,000**	**$672,253,000**	**$0**	**$1,074,229,000**
IV	**Families & Children**				
	8 Administration for Socioeconomic Development of the Family	31,482,000	3,113,536,000	-	3,145,018,000
	9 Administration for Integral Development of Childhood	12,049,000	141,595,000	-	153,644,000
	10 Family and Children Administration	23,972,000	45,487,000	-	69,459,000
	11 Child Support Administration (ASUME)	12,893,000	11,104,000	-	23,997,000
	12 Secretariat of the Department of the Family	4,870,000	12,656,000	-	17,526,000
	Subtotal Families & Children	**$85,266,000**	**$3,324,378,000**	**$0**	**$3,409,644,000**
V	**Executive Office**				
	13 Office of the Governor	310,000	-	-	310,000
	14 Puerto Rico Public Private Partnership Authority	34,499,000	134,251,000	-	168,750,000
	15 Office of Socioeconomic and Community Development	901,000	31,407,000	-	32,308,000
	16 State Historic Preservation Office of Puerto Rico	547,000	323,000	-	870,000
	Subtotal Executive Office	**$36,257,000**	**$165,981,000**	**$0**	**$202,238,000**
VI	**Public Works**				
	17 Puerto Rico Ports Authority	-	384,000,000	-	384,000,000
	18 Puerto Rico Integrated Transit Authority	3,659,000	17,108,000	-	20,767,000
	19 Puerto Rico Traffic Safety Commission	954,000	10,141,000	-	11,095,000
	Subtotal Public Works	**$4,613,000**	**$411,249,000**	**$0**	**$415,862,000**
VII	**Economic Development**				
	20 Department of Economic Development & Commerce	17,802,000	169,911,000	-	187,713,000
	Subtotal	**$17,802,000**	**$169,911,000**	**$0**	**$187,713,000**
VIII	**Labor**				
	21 Vocational Rehabilitation Administration	29,546,000	32,054,000	-	61,600,000
	22 Puerto Rico Department of Labor and Human Resources	22,394,000	9,812,000	-	32,206,000
	Subtotal Labor	**$51,940,000**	**$41,866,000**	**$0**	**$93,806,000**
IX	**Corrections**				
	23 Department of Correction and Rehabilitation	-	865,000	-	865,000
	Subtotal Corrections	**$0**	**$865,000**	**$0**	**$865,000**
X	**Justice**				
	24 Puerto Rico Department of Justice	6,701,000	15,360,000	-	22,061,000
	Subtotal Justice	**$6,701,000**	**$15,360,000**	**$0**	**$22,061,000**
XI	**Agriculture**				
	25 Puerto Rico Department of Agriculture	833,000	114,000	-	947,000
	Subtotal Agriculture	**$833,000**	**$114,000**	**$0**	**$947,000**
XII	**Environmental**				
	26 Department of Natural and Environmental Resources	11,377,000	125,053,000	-	136,430,000
	Subtotal Environmental	**$11,377,000**	**$125,053,000**	**$0**	**$136,430,000**
XIII	**Housing**				
	27 Department of Housing	39,914,000	3,208,442,000	-	3,248,356,000
	28 Public Housing Administration	51,794,000	687,805,000	-	739,599,000
	29 Puerto Rico Housing Finance Authority	1,751,000	179,656,000	-	181,407,000
	Subtotal Housing	**$93,459,000**	**$4,075,903,000**	**$0**	**$4,169,362,000**
XIV	**Culture**				
	30 Institute of Puerto Rican Culture	251,000	724,000	-	975,000
	Subtotal Culture	**$251,000**	**$724,000**	**$0**	**$975,000**
XV	**Independent Agencies**				
	31 Integral Development of the “Península de Cantera"	672,000	7,819,000	-	8,491,000
	32 Corporation for the "Caño Martin Peña" Enlace Project	189,000	8,992,000	-	9,181,000
	33 Office of Public Safety Affairs	676,000	13,778,000	-	14,454,000
	34 Puerto Rico National Guard	8,127,000	29,653,000	-	37,780,000
	Subtotal Independent Agencies	**$9,664,000**	**$60,242,000**	**$0**	**$69,906,000**
XVI	**Utilities Commission**				
	35 Public Service Regulatory Board	1,386,000	800,000	-	2,186,000

FEDERAL FUNDS	Payroll	OpEx	PayGo	Total
Subtotal Utilities Commission	**$1,386,000**	**$800,000**	**$0**	**$2,186,000**
XVII Ombudsman				
36 Office of the Women's Advocate	158,000	2,695,000	-	2,853,000
37 Elderly and Retired People Advocate Office	4,273,000	25,641,000	-	29,914,000
38 Office of Protection and Defense for People with Disabilities	1,330,000	719,000	-	2,049,000
Subtotal Ombudsman	**$5,761,000**	**$29,055,000**	**$0**	**$34,816,000**
XVIII Treasury/Office of the Chief Financial Officer				
39 Office of Management and Budget	336,000	160,791,000	-	161,127,000
Subtotal Treasury/Office of the Chief Financial Officer	**$336,000**	**$160,791,000**	**$0**	**$161,127,000**
TOTAL FEDERAL FUNDS	**$794,499,000**	**$14,138,141,000**	**$0**	**$14,932,640,000**

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, 2027. 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

I	**Public Safety**			
1.	**Department of Public Safety**			
A.		Payroll and related costs		28,755,000
	i	Salaries	21,507,000	
	ii	Salaries for trust employees	1,519,000	
	iii	Overtime	905,000	
	iv	Christmas bonus	147,000	
	v	Healthcare	919,000	
	vi	Other benefits	3,758,000	
B.		Payments to PayGo		277,000
C.		Facilities and utility payments		1,198,000
	i	Payments to PREPA	425,000	
	ii	Payments to PRASA	28,000	
	iii	Payments to GSA (for fuel and lubricants)	263,000	
	iv	Other facilities costs	482,000	
D.		Purchased services		4,985,000
	i	Payments for PRIMAS	264,000	
	ii	Leases (excluding PBA)	1,201,000	
	iii	Maintenance & repairs	710,000	
	iv	Other purchased services	2,810,000	
E.		Transportation		112,000
F.		Professional services		2,087,000
	i	Information technology (IT) professional services	96,000	
	ii	Legal professional services	72,000	
	iii	Finance and accounting professional services	90,000	
	iv	Other professional services	1,829,000	
G.		Other operating expenses		2,650,000
H.		Materials and supplies		1,445,000
I.		Equipment purchases		2,518,000
J.		Donations, subsidies and other distributions		5,269,000
K.		Appropriations to non-governmental entities		62,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	62,000	
Total Department of Public Safety				**49,358,000**
1.1	**Puerto Rico Fire Department Bureau**			
A.		Payroll and related costs		15,380,000
	i	Salaries	13,842,000	
	ii	Other benefits	1,538,000	

	B.		Facilities and utility payments		172,000
		i	Payments to PREPA	148,000	
		ii	Payments to PRASA	24,000	
	C.		Purchased services		25,000
		i	Payments for PRIMAS	25,000	
	D.		Materials and supplies		77,000
	E.		Equipment purchases		1,337,000
	Total Puerto Rico Fire Department Bureau				**16,991,000**
1.2	**Medical Emergency Corps Bureau**				
	A.		Payroll and related costs		2,074,000
		i	Salaries	118,000	
		ii	Salaries for trust employees	377,000	
		iii	Overtime	905,000	
		iv	Healthcare	14,000	
		v	Other benefits	660,000	
	B.		Facilities and utility payments		320,000
		i	Payments to PREPA	22,000	
		ii	Payments to PRASA	1,000	
		iii	Payments to GSA (for fuel and lubricants)	235,000	
		iv	Other facilities costs	62,000	
	C.		Purchased services		2,153,000
		i	Leases (excluding PBA)	418,000	
		ii	Maintenance & repairs	17,000	
		iii	Other purchased services	1,718,000	
	D.		Transportation		72,000
	E.		Professional services		1,571,000
	F.		Other operating expenses		116,000
	G.		Materials and supplies		1,186,000
	H.		Equipment purchases		1,181,000
	Total Medical Emergency Corps Bureau				**8,673,000**
1.3	**Emergency and Disaster Management Bureau**				
	A.		Facilities and utility payments		3,000
		i	Payments to PRASA	3,000	
	B.		Other operating expenses		250,000
	C.		Materials and supplies		100,000
	Total Emergency and Disaster Management Bureau				**353,000**

1.4	**Government Board of the 911 Service**			
A.		Payroll and related costs		11,104,000
	i	Salaries	7,547,000	
	ii	Salaries for trust employees	966,000	
	iii	Christmas bonus	147,000	
	iv	Healthcare	903,000	
	v	Other benefits	1,541,000	
B.		Payments to PayGo		277,000
C.		Facilities and utility payments		703,000
	i	Payments to PREPA	255,000	
	ii	Payments to GSA (for fuel and lubricants)	28,000	
	iii	Other facilities costs	420,000	
D.		Purchased services		2,772,000
	i	Payments for PRIMAS	239,000	
	ii	Leases (excluding PBA)	783,000	
	iii	Maintenance & repairs	693,000	
	iv	Other purchased services	1,057,000	
E.		Transportation		40,000
F.		Professional services		516,000
	i	Information technology (IT) professional services	96,000	
	ii	Legal professional services	72,000	
	iii	Finance and accounting professional services	90,000	
	iv	Other professional services	258,000	
G.		Other operating expenses		2,284,000
H.		Materials and supplies		82,000
I.		Appropriations to non-governmental entities		62,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	62,000	
J.		Donations, subsidies and other distributions		5,269,000
Total Government Board of the 911 Service				**23,109,000**

1.5	**Shared Services for the Department of Public Safety**			
A.		Payroll and related costs		197,000
	i	Salaries for trust employees	176,000	
	ii	Healthcare	2,000	
	iii	Other benefits	19,000	
B.		Purchased services		35,000
Total Shared Services for the Department of Public Safety				**232,000**

	2.		**Puerto Rico Police**		
		A.	Payroll and related costs		8,488,000
		i	Salaries	8,488,000	
		B.	Facilities and utility payments		1,275,000
		i	Payments to PREPA	1,184,000	
		ii	Payments to PRASA	91,000	
		C.	Purchased services		2,417,000
		D.	Transportation		100,000
		E.	Professional services		651,000
		F.	Other operating expenses		1,974,000
		G.	Payments of current and prior period obligations		292,000
		H.	Materials and supplies		3,230,000
		I.	Equipment purchases		839,000
			Total Puerto Rico Police		**19,266,000**
	Subtotal Public Safety				**68,624,000**
II	**Health**				
	3.		**Puerto Rico Health Insurance Administration**		
		A.	Social well-being for Puerto Rico		230,249,000
		i	To pay for health insurance as provided in Law 72-1993, as amended	230,249,000	
			Total Puerto Rico Health Insurance Administration		**230,249,000**
	4.		**Department of Health**		
		A.	Payroll and related costs		14,590,000
		i	Salaries	8,597,000	
		ii	Overtime	1,428,000	
		iii	Christmas bonus	207,000	
		iv	Healthcare	851,000	
		v	Other benefits	2,721,000	
		vi	Other payroll	786,000	
		B.	Payments to PayGo		1,446,000
		C.	Facilities and utility payments		23,868,000
		i	Payments to PREPA	425,000	
		ii	Payments to PRASA	7,000	
		iii	Payments to PBA	36,000	
		iv	Payments to GSA (for fuel and lubricants)	40,000	

	v	Other facilities costs	236,000	
	vi	For payments to Medical Services Administration (ASEM) for services provided - HOPU	4,418,000	
	vii	For payments to Medical Services Administration (ASEM) for services provided - UDH	18,706,000	
D.		Purchased services		55,526,000
	i	Payments for PRIMAS	274,000	
	ii	Leases (excluding PBA)	4,920,000	
	iii	Maintenance & repairs	4,168,000	
	iv	Other purchased services	46,164,000	
E.		Transportation		1,372,000
F.		Professional services		44,772,000
	i	Information technology (IT) professional services	4,776,000	
	ii	Legal professional services	360,000	
	iii	Finance and accounting professional services	120,000	
	iv	Engineering and architecture professional services	10,000	
	v	Medical professional services	8,336,000	
	vi	Other professional services	29,200,000	
	vii	For air ambulance services	1,970,000	
G.		Other operating expenses		5,424,000
H.		Payments of current and prior period obligations		3,511,000
I.		Materials and supplies		18,850,000
	i	Other materials and supplies	17,850,000	
	ii	Drugs and Medicines	1,000,000	
J.		Equipment purchases		3,364,000
K.		Media and advertisements		1,335,000
L.		Appropriations to non-governmental entities		4,900,000
	i	Other appropriations to non-governmental entities	1,900,000	
	ii	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	3,000,000	
M.		Undistributed appropriations		7,201,000
	i	For the car registration payments collected by the Puerto Rico Department of Transportation and Public Works, destined for the Trauma Center, according to the Law 24-2017	7,201,000	
Total Department of Health				**186,159,000**

4.1 Pediatric University Hospital within Department of Health

A.	Payroll and related costs		1,998,000

	i	Salaries	838,000	
	ii	Overtime	575,000	
	iii	Christmas bonus	22,000	
	iv	Healthcare	63,000	
	v	Other benefits	500,000	
B.		Facilities and utility payments		4,441,000
	i	Other facilities costs	23,000	
	ii	For payments to Medical Services Administration (ASEM) for services provided - HOPU	4,418,000	
C.		Purchased services		27,185,000
	i	Leases (excluding PBA)	341,000	
	ii	Maintenance & repairs	2,669,000	
	iii	Other purchased services	24,175,000	
D.		Transportation		27,000
E.		Professional services		8,448,000
	i	Information technology (IT) professional services	394,000	
	ii	Finance and accounting professional services	120,000	
	iii	Medical professional services	5,762,000	
	iv	Other professional services	1,583,000	
	v	For air ambulance services	589,000	
F.		Other operating expenses		1,496,000
G.		Payments of current and prior period obligations		581,000
H.		Materials and supplies		4,960,000
	i	Other materials and supplies	3,960,000	
	ii	Drugs and Medicines	1,000,000	
I.		Equipment purchases		439,000
Total Pediatric University Hospital within Department of Health				**49,575,000**

4.2 Adults University Hospital within Department of Health

A.		Payroll and related costs		4,096,000
	i	Salaries	1,751,000	
	ii	Overtime	853,000	
	iii	Christmas bonus	58,000	
	iv	Healthcare	204,000	
	v	Other benefits	658,000	
	vi	Other payroll	572,000	
B.		Facilities and utility payments		19,138,000

		i	Payments to PREPA	425,000	
		ii	Payments to PRASA	7,000	
		iii	For payments to Medical Services Administration (ASEM) for services provided - UDH	18,706,000	
	C.		Purchased services		10,741,000
		i	Leases (excluding PBA)	397,000	
		ii	Maintenance & repairs	142,000	
		iii	Other purchased services	10,202,000	
	D.		Transportation		17,000
	E.		Professional services		13,907,000
		i	Information technology (IT) professional services	126,000	
		ii	Medical professional services	2,537,000	
		iii	Other professional services	9,963,000	
		iv	For air ambulance services	1,281,000	
	F.		Other operating expenses		696,000
	G.		Materials and supplies		6,954,000
	Total Adults University Hospital within Department of Health				**55,549,000**
4.3	**Bayamón University Hospital within Department of Health**				
	A.		Payroll and related costs		1,074,000
		i	Salaries	888,000	
		ii	Healthcare	58,000	
		iii	Other benefits	128,000	
	B.		Purchased services		3,945,000
		i	Leases (excluding PBA)	367,000	
		ii	Maintenance & repairs	748,000	
		iii	Other purchased services	2,830,000	
	C.		Transportation		10,000
	D.		Professional services		6,893,000
		i	Information technology (IT) professional services	12,000	
		ii	Medical professional services	20,000	
		iii	Other professional services	6,761,000	
		iv	For air ambulance services	100,000	
	E.		Other operating expenses		1,133,000
	F.		Payments of current and prior period obligations		350,000
	G.		Materials and supplies		2,765,000
	H.		Equipment purchases		300,000

	Total Bayamón University Hospital within Department of Health			**16,470,000**
4.4	**Other Programs within Department of Health**			
	A.	Payroll and related costs		7,422,000
	i	Salaries	5,120,000	
	ii	Christmas bonus	127,000	
	iii	Healthcare	526,000	
	iv	Other benefits	1,435,000	
	v	Other payroll	214,000	
	B.	Payments to PayGo		1,446,000
	C.	Facilities and utility payments		289,000
	i	Payments to PBA	36,000	
	ii	Payments to GSA (for fuel and lubricants)	40,000	
	iii	Other facilities costs	213,000	
	D.	Purchased services		13,655,000
	i	Payments for PRIMAS	274,000	
	ii	Leases (excluding PBA)	3,815,000	
	iii	Maintenance & repairs	609,000	
	iv	Other purchased services	8,957,000	
	E.	Transportation		1,318,000
	F.	Professional services		15,524,000
	i	Information technology (IT) professional services	4,244,000	
	ii	Legal professional services	360,000	
	iii	Engineering and architecture professional services	10,000	
	iv	Medical professional services	17,000	
	v	Other professional services	10,893,000	
	G.	Other operating expenses		2,099,000
	H.	Payments of current and prior period obligations		2,580,000
	I.	Materials and supplies		4,171,000
	J.	Equipment purchases		2,625,000
	K.	Media and advertisements		1,335,000
	L.	Appropriations to non-governmental entities		4,900,000
	i	Other appropriations to non-governmental entities	1,900,000	
	ii	For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended	3,000,000	
	M.	Undistributed appropriations		7,201,000
	i	For the car registration payments collected by the Puerto Rico		

	Department of Transportation and Public Works, destined for the Trauma Center, according to the Law 24-2017	7,201,000	
	Total Other Programs within Department of Health		**64,565,000**
5.	**Medical Services Administration of Puerto Rico**		
A.	Payroll and related costs		87,164,000
i	Salaries	54,929,000	
ii	Salaries for trust employees	1,465,000	
iii	Overtime	4,989,000	
iv	Healthcare	9,998,000	
v	Other benefits	8,191,000	
vi	Early retirement benefits & voluntary transition programs	1,144,000	
vii	Other payroll	6,448,000	
B.	Payments to PayGo		1,969,000
C.	Facilities and utility payments		536,000
i	Other facilities costs	536,000	
D.	Purchased services		19,103,000
i	Payments for PRIMAS	1,385,000	
ii	Leases (excluding PBA)	3,286,000	
iii	Maintenance & repairs	5,653,000	
iv	Other purchased services	8,779,000	
E.	Transportation		109,000
F.	Professional services		11,796,000
i	Information technology (IT) professional services	361,000	
ii	Legal professional services	252,000	
iii	Finance and accounting professional services	246,000	
iv	Medical professional services	9,816,000	
v	Other professional services	1,121,000	
G.	Other operating expenses		4,801,000
H.	Materials and supplies		18,359,000
I.	Equipment purchases		1,905,000
	Total Medical Services Administration of Puerto Rico		**145,742,000**
6.	**Cardiovascular Center Corporation of Puerto Rico and the Caribbean**		
A.	Payroll and related costs		33,000,000
i	Salaries	22,511,000	
ii	Salaries for trust employees	1,655,000	
iii	Overtime	2,312,000	

	iv	Healthcare	2,810,000	
	v	Other benefits	2,615,000	
	vi	Other payroll	1,097,000	
B.		Payments to PayGo		1,974,000
C.		Facilities and utility payments		4,232,000
	i	Payments to PREPA	3,306,000	
	ii	Payments to PRASA	876,000	
	iii	Other facilities costs	50,000	
D.		Purchased services		9,434,000
	i	Leases (excluding PBA)	2,200,000	
	ii	Maintenance & repairs	2,085,000	
	iii	Other purchased services	5,149,000	
E.		Transportation		40,000
F.		Professional services		10,193,000
	i	Information technology (IT) professional services	276,000	
	ii	Legal professional services	337,000	
	iii	Finance and accounting professional services	500,000	
	iv	Engineering and architecture professional services	150,000	
	v	Medical professional services	8,500,000	
	vi	Other professional services	430,000	
G.		Other operating expenses		1,847,000
H.		Materials and supplies		26,000,000
	i	Surgical materials and supplies	21,700,000	
	ii	Drugs and Medicines	4,300,000	
I.		Equipment purchases		600,000
J.		Media and advertisements		50,000
K.		Donations, subsidies and other distributions		90,000
Total Cardiovascular Center Corporation of Puerto Rico and the Caribbean				**87,460,000**
7.		**University of Puerto Rico Comprehensive Cancer Center**		
A.		Payroll and related costs		14,451,000
	i	Salaries	12,034,000	
	ii	Christmas bonus	120,000	
	iii	Healthcare	1,183,000	
	iv	Other benefits	919,000	
	v	Other payroll	195,000	
B.		Facilities and utility payments		3,900,000
	i	Payments to PREPA	1,503,000	

	ii	Payments to PRASA	114,000	
	iii	Other facilities costs	2,283,000	
C.		Purchased services		8,384,000
	i	Leases (excluding PBA)	259,000	
	ii	Maintenance & repairs	722,000	
	iii	Other purchased services	7,403,000	
D.		Professional services		21,234,000
	i	Medical professional services	17,219,000	
	ii	Other professional services	4,015,000	
E.		Other operating expenses		2,000,000
F.		Materials and supplies		9,772,000
G.		Equipment purchases		251,000
Total University of Puerto Rico Comprehensive Cancer Center				**59,992,000**
8.		**Mental Health and Drug Addiction Services Administration**		
A.		Payroll and related costs		3,000
	i	Salaries	3,000	
B.		Purchased services		350,000
C.		Professional services		5,604,000
D.		Other operating expenses		530,000
E.		Materials and supplies		310,000
F.		Equipment purchases		30,000
G.		Media and advertisements		30,000
Total Mental Health and Drug Addiction Services Administration				**6,857,000**
8.1		**Río Piedras Psychiatric Hospital within Mental Health and Drug Addiction Services Administration**		
A.		Payroll and related costs		3,000
	i	Salaries	3,000	
B.		Professional services		4,539,000
Total Río Piedras Psychiatric Hospital within Mental Health and Drug Addiction Services Administration				**4,542,000**
8.2		**Other Programs within Mental Health and Drug Addiction Services Administration**		
A.		Purchased services		350,000
B.		Professional services		1,065,000
C.		Other operating expenses		530,000

		D.	Materials and supplies		310,000
		E.	Equipment purchases		30,000
		F.	Media and advertisements		30,000
		Total Other Programs within Mental Health and Drug Addiction Services Administration			**2,315,000**
	9.	**Center for Research Education and Medical Services for Diabetes**			
		A.	Professional services		300,000
		i	Medical professional services	300,000	
		Total Center for Research Education and Medical Services for Diabetes			**300,000**
	Subtotal Health				**716,759,000**
III	**Education**				
	10.	**Department of Education**			
		A.	Payroll and related costs		1,171,000
		i	Salaries	1,054,000	
		ii	Christmas bonus	1,000	
		iii	Healthcare	12,000	
		iv	Other benefits	88,000	
		v	Other payroll	16,000	
		B.	Facilities and utility payments		1,000
		C.	Purchased services		5,262,000
		i	Maintenance & repairs	40,000	
		ii	Other purchased services	5,222,000	
		D.	Transportation		138,000
		E.	Professional services		1,177,000
		i	Information technology (IT) professional services	899,000	
		ii	Other professional services	278,000	
		F.	Other operating expenses		1,482,000
		G.	Materials and supplies		650,000
		H.	Equipment purchases		345,000
		I.	Media and advertisements		50,000
		J.	Social well-being for Puerto Rico		150,000
		i	Scholarships for community schools	150,000	
		Total Department of Education			**10,426,000**
	Subtotal Education				**10,426,000**

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IV	**Courts & Legislature**				
	11.	**The General Court of Justice**			
		A.	Payroll and related costs		4,349,000
		i	Salaries	4,316,000	
		ii	Healthcare	30,000	
		iii	Other benefits	3,000	
		B.	Facilities and utility payments		1,566,000
		i	Payments to PREPA	1,253,000	
		ii	Payments to PRASA	281,000	
		iii	Other facilities costs	32,000	
		C.	Purchased Services		5,801,000
		i	Payments for PRIMAS	1,001,000	
		ii	Leases (excluding PBA)	4,800,000	
		D.	Undistributed appropriations		7,467,000
		Total The General Court of Justice			**19,183,000**
	Subtotal Courts & Legislature				**19,183,000**
V	**Custody Accounts**				
	12.	**Appropriations under the custody of the Treasury**			
		A.	Payments to PayGo		312,557,000
		B.	Purchased Services		1,035,000
		i	Geological Survey for water monitoring service	1,035,000	
		C.	Other operating expenses		47,637,000
		i	Other operating expenses	1,060,000	
		ii	For expenses incurred by centralized banking services and internal revenue stamps and vouchers digital platform	46,577,000	
		D.	Social well-being for Puerto Rico		15,116,000
		i	Green Energy incentives in the Economic Incentive Fund, pursuant to law 60-2019	4,224,000	
		ii	Development funds in the Economic Incentive Fund, pursuant to law 60-2019	3,691,000	
		iii	Export Development in the Economic Incentive Fund, pursuant to law 60-2019	7,201,000	
		E.	Appropriations to non-governmental entities		270,163,000
		i	Transfers to Access to Justice and Public Defenders pursuant to Act 51-2017	341,000	
		ii	Contributions to the Corporation for the Conservation of the		

			San Juan Bay Estuary per Law 48-2009	2,000	
		iii	FEDE portion of corporate income taxes and non-resident withholdings in the Economic Incentive Fund, pursuant to law 60-2019	80,897,000	
		iv	Contributions to rum producers related to the "rum cover-over" collected by the US Treasury	188,923,000	
	F.		Undistributed appropriations		56,700,000
		i	Transfers to the motor vehicle insurance providers related to the compulsory insurance coverage premiums paid by citizens pursuant to Law 253-1995	56,700,000	
			Total Appropriations under the custody of the Treasury		**703,208,000**
			Subtotal Custody Accounts		**703,208,000**
VI			**Treasury/Office of the Chief Financial Officer**		
	13.		**Puerto Rico Department of the Treasury**		
	A.		Payroll and related costs		9,957,000
		i	Salaries	7,243,000	
		ii	Salaries for trust employees	1,040,000	
		iii	Overtime	30,000	
		iv	Christmas bonus	137,000	
		v	Healthcare	402,000	
		vi	Other benefits	1,020,000	
		vii	Early retirement benefits & voluntary transition programs	53,000	
		viii	Other payroll	32,000	
	B.		Facilities and utility payments		2,667,000
		i	Payments to PREPA	858,000	
		ii	Payments to PRASA	126,000	
		iii	Payments to PBA	1,541,000	
		iv	Payments to GSA (for fuel and lubricants)	30,000	
		v	Other facilities costs	112,000	
	C.		Purchased services		11,909,000
		i	Leases (excluding PBA)	680,000	
		ii	Maintenance & repairs	6,267,000	
		iii	Other purchased services	4,962,000	
	D.		Transportation		410,000
	E.		Professional services		28,397,000
		i	Information technology (IT) professional services	1,650,000	
		ii	Legal professional services	300,000	

		iii	Finance and accounting professional services	641,000	
		iv	Engineering and architecture professional services	300,000	
		v	Other professional services	3,395,000	
		vi	For the Electronic Lottery Operator	22,111,000	
	F.		Other operating expenses		2,654,000
	G.		Materials and supplies		2,660,000
	H.		Equipment purchases		5,645,000
	I.		Media and advertisements		17,470,000
	J.		Undistributed appropriations		752,121,000
		i	Undistributed appropriations	250,000	
		ii	For payout of Traditional Lottery Prizes	198,420,000	
		iii	To be distributed to the Compulsive Players Fund	500,000	
		iv	To be distributed to the Olympic Fund in accordance to Act 5-2022	13,000,000	
		v	For net transfer to the General Fund	152,718,000	
		vi	Lottery Distributions to the Municipal Equalization Fund pursuant to Law 10-1989	63,873,000	
		vii	For payout of Electronic Lottery Prizes	274,232,000	
		viii	Payment of commissions and incentives to sellers	27,837,000	
		ix	To be distributed to the Housing Fund in accordance with Act 23-1997	10,000,000	
		x	To be distributed to Special Fund for the Development of Minor Categories in accordance with Act 258-2006	3,000,000	
		xi	To be distributed to the Housing Instantaneous Fund in accordance to Act 286-2011	2,432,000	
		xii	To be distributed to the Catastrophic Fund in accordance to Act 176-2010	2,372,000	
		xiii	To be distributed to the UPR Special Scholarship Fund in accordance with Act 44-2018	3,487,000	
	Total Puerto Rico Department of the Treasury				**833,890,000**
13.1	**Traditional Lottery within Department of the Treasury**				
	A.		Payroll and related costs		6,615,000
		i	Salaries	4,830,000	
		ii	Salaries for trust employees	606,000	
		iii	Overtime	30,000	
		iv	Christmas bonus	100,000	
		v	Healthcare	295,000	

	vi	Other benefits	693,000	
	vii	Early retirement benefits & voluntary transition programs	29,000	
	viii	Other payroll	32,000	
B.		Facilities and utility payments		2,615,000
	i	Payments to PREPA	858,000	
	ii	Payments to PRASA	126,000	
	iii	Payments to PBA	1,541,000	
	iv	Payments to GSA (for fuel and lubricants)	20,000	
	v	Other facilities costs	70,000	
C.		Purchased services		10,720,000
	i	Leases (excluding PBA)	660,000	
	ii	Maintenance & repairs	6,240,000	
	iii	Other purchased services	3,820,000	
D.		Transportation		316,000
E.		Professional services		1,650,000
	i	Information technology (IT) professional services	600,000	
	ii	Legal professional services	100,000	
	iii	Finance and accounting professional services	600,000	
	iv	Engineering and architecture professional services	300,000	
	v	Other professional services	50,000	
F.		Other operating expenses		1,375,000
G.		Materials and supplies		2,550,000
H.		Equipment purchases		4,750,000
I.		Media and advertisements		5,700,000
J.		Undistributed appropriations		218,900,000
	i	For payout of Traditional Lottery Prizes	198,420,000	
	ii	To be distributed to the Compulsive Players Fund	250,000	
	iii	To be distributed to the Olympic Fund in accordance to Act 5-2022	6,500,000	
	iv	For net transfer to the General Fund	13,730,000	
Total Traditional Lottery within Department of the Treasury				**255,191,000**

13.2 Electronic Lottery within Department of the Treasury

A.		Payroll and related costs		3,342,000
	i	Salaries	2,413,000	
	ii	Salaries for trust employees	434,000	
	iii	Christmas bonus	37,000	
	iv	Healthcare	107,000	

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	v	Other benefits	327,000	
	vi	Early retirement benefits & voluntary transition programs	24,000	
B.		Facilities and utility payments		52,000
	i	Payments to GSA (for fuel and lubricants)	10,000	
	ii	Other facilities costs	42,000	
C.		Purchased services		558,000
	i	Leases (excluding PBA)	20,000	
	ii	Maintenance & repairs	27,000	
	iii	Other purchased services	511,000	
D.		Transportation		94,000
E.		Professional services		23,402,000
	i	Information technology (IT) professional services	1,050,000	
	ii	Legal professional services	200,000	
	iii	Finance and accounting professional services	41,000	
	iv	For the Electronic Lottery Operator	22,111,000	
F.		Other operating expenses		1,279,000
G.		Materials and supplies		110,000
H.		Equipment purchases		895,000
I.		Media and advertisements		11,770,000
J.		Undistributed appropriations		533,221,000
	i	Undistributed appropriations	250,000	
	ii	Lottery Distributions to the Municipal Equalization Fund pursuant to Law 10-1989	63,873,000	
	iii	For payout of Electronic Lottery Prizes	274,232,000	
	iv	Payment of commissions and incentives to sellers	27,837,000	
	v	To be distributed to the Housing Fund in accordance with Act 23-1997	10,000,000	
	vi	To be distributed to Special Fund for the Development of Minor Categories in accordance with Act 258-2006	3,000,000	
	vii	To be distributed to the Housing Instantaneous Fund in accordance to Act 286-2011	2,432,000	
	viii	To be distributed to the Catastrophic Fund in accordance to Act 176-2010	2,372,000	
	ix	To be distributed to the UPR Special Scholarship Fund in accordance with Act 44-2018	3,487,000	
	x	To be distributed to the Compulsive Players Fund	250,000	
	xi	To be distributed to the Olympic Fund in accordance to Act 5-2022	6,500,000	

		xii	For net transfer to the General Fund	138,988,000	
	Total Electronic Lottery within Department of the Treasury				**574,723,000**
13.3	**Other programs within the Department of the Treasury**				
	A.		Purchased services		631,000
	B.		Professional services		3,345,000
	Total Other programs within the Department of the Treasury				**3,976,000**
14.	**Office of Management and Budget**				
	A.		Payroll and related costs		525,000
		i	Salaries	292,000	
		ii	Salaries for trust employees	173,000	
		iii	Healthcare	15,000	
		iv	Other benefits	45,000	
	B.		Professional services		765,000
		i	Information technology (IT) professional services	225,000	
		ii	Legal professional services	60,000	
		iii	Other professional services	480,000	
	Total Office of Management and Budget				**1,290,000**
15.	**Fiscal Agency & Financial Advisory Authority**				
	A.		Purchased Services		1,025,000
	B.		Professional Services		13,948,000
		i	Other professional services	7,126,000	
		ii	To cover one-time professional services to support federal program monitoring, residual execution, programmatic and financial closeout, post-closeout activities, audits, reporting, and compliance	6,822,000	
	C.		Other operating expenses		500,000
	D.		Materials and supplies		35,000
	E.		Equipment purchases		200,000
	Total Fiscal Agency & Financial Advisory Authority				**15,708,000**
16.	**General Services Administration**				
	A.		Payroll and related costs		1,459,000
		i	Salaries	1,155,000	
		ii	Healthcare	37,000	
		iii	Other benefits	145,000	
		iv	Early retirement benefits & voluntary transition programs	122,000	

	B.	Facilities and utility payments		485,000
	i	Payments to PBA	485,000	
	C.	Purchased services		1,834,000
	i	Payments for PRIMAS	264,000	
	ii	Other purchased services	1,570,000	
	D.	Professional services		1,600,000
	i	Other professional services	350,000	
	ii	Consulting professional services	1,000,000	
	iii	To cover services related to monitoring the procurement transactions of exempt entities in accordance with Act 73-2019	250,000	
	E.	Other operating expenses		300,000
	F.	Materials and supplies		50,000
	G.	Equipment purchases		75,000
	H.	Media and advertisements		50,000
	Total General Services Administration			**5,853,000**
17.	**Office of Administration and Transformation of Human Resources**			
	A.	Payroll and related costs		884,000
	i	Salaries	190,000	
	ii	Salaries for trust employees	254,000	
	iii	Healthcare	7,000	
	iv	Other benefits	234,000	
	v	Other payroll	199,000	
	B.	Facilities and utility payments		18,000
	i	Payments to GSA (for fuel and lubricants)	1,000	
	ii	Other facilities costs	17,000	
	C.	Purchased services		350,000
	i	Payments for PRIMAS	9,000	
	ii	Leases (excluding PBA)	102,000	
	iii	Maintenance & repairs	7,000	
	iv	Other purchased services	232,000	
	D.	Transportation		6,000
	E.	Professional services		298,000
	i	Legal professional services	225,000	
	ii	Medical professional services	3,000	
	iii	Other professional services	70,000	
	F.	Other operating expenses		49,000

		G.	Materials and supplies		82,000
		H.	Equipment purchases		30,000
		I.	Media and advertisements		46,000
		Total Office of Administration and Transformation of Human Resources			**1,763,000**
	Subtotal Treasury/Office of the Chief Financial Officer				**858,504,000**
VII	**Executive Office**				
	18.	**Public Building Authority**			
		A.	Payroll and related costs		69,216,000
		i	Salaries	45,576,000	
		ii	Salaries for trust employees	1,937,000	
		iii	Overtime	430,000	
		iv	Christmas bonus	715,000	
		v	Healthcare	12,353,000	
		vi	Other benefits	8,205,000	
		B.	Payments to PayGo		23,954,000
		C.	Facilities and utility payments		16,450,000
		i	Payments to PREPA	13,472,000	
		ii	Payments to PRASA	2,067,000	
		iii	Payments to GSA (for fuel and lubricants)	730,000	
		iv	Other facilities costs	181,000	
		D.	Purchased services		32,723,000
		i	Payments for PRIMAS	16,428,000	
		ii	Leases (excluding PBA)	124,000	
		iii	Maintenance & repairs	13,100,000	
		iv	Other purchased services	3,071,000	
		E.	Transportation		1,000,000
		F.	Professional services		6,427,000
		i	Information technology (IT) professional services	2,000,000	
		ii	Legal professional services	571,000	
		iii	Labor and human resources professional services	325,000	
		iv	Finance and accounting professional services	1,495,000	
		v	Engineering and architecture professional services	1,000,000	
		vi	Title III professional fees	350,000	
		vii	Other professional services	686,000	
		G.	Other operating expenses		885,000
		H.	Materials and supplies		230,000

	I.	Equipment purchases		100,000
	J.	Appropriations to non-governmental entities		860,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	860,000	
	Total Public Building Authority			**151,845,000**
19.	**Puerto Rico Infrastructure Financing Authority**			
	A.	Facilities and utility payments		11,000
	i	Payments to GSA (for fuel and lubricants)	8,000	
	ii	Other facilities costs	3,000	
	B.	Purchased services		300,000
	i	Leases (excluding PBA)	237,000	
	ii	Maintenance & repairs	12,000	
	iii	Other purchased services	51,000	
	C.	Professional services		865,000
	i	Information technology (IT) professional services	125,000	
	ii	Legal professional services	255,000	
	iii	Finance and accounting professional services	390,000	
	iv	Engineering and architecture professional services	10,000	
	v	Other professional services	85,000	
	D.	Other operating expenses		15,000
	E.	Materials and supplies		22,000
	F.	Equipment purchases		223,000
	Total Puerto Rico Infrastructure Financing Authority			**1,436,000**
20.	**State Historic Preservation Office of Puerto Rico**			
	A.	Facilities and utility payments		242,000
	i	Payments to PREPA	146,000	
	ii	Payments to PRASA	96,000	
	B.	Purchased services		732,000
	i	Maintenance & repairs	415,000	
	ii	Other purchased services	317,000	
	C.	Professional services		120,000
	i	Legal professional services	50,000	
	ii	Finance and accounting professional services	5,000	
	iii	Engineering and architecture professional services	40,000	
	iv	Other professional services	25,000	
	D.	Other operating expenses		51,000
	E.	Materials and supplies		75,000

		F.		Equipment purchases		40,000
		G.		Media and advertisements		3,000
		Total State Historic Preservation Office of Puerto Rico				**1,263,000**
	Subtotal Executive Office					**154,544,000**
VIII	**Public Works**					
	21.	**Puerto Rico Ports Authority**				
		A.		Payroll and related costs		18,631,000
			i	Salaries	11,470,000	
			ii	Salaries for trust employees	1,669,000	
			iii	Overtime	432,000	
			iv	Christmas bonus	196,000	
			v	Healthcare	2,561,000	
			vi	Other benefits	1,294,000	
			vii	Early retirement benefits & voluntary transition programs	600,000	
			viii	Other payroll	409,000	
		B.		Payments to PayGo		24,802,000
		C.		Facilities and utility payments		8,798,000
			i	Payments to PREPA	2,843,000	
			ii	Payments to PRASA	5,184,000	
			iii	Payments to GSA (for fuel and lubricants)	300,000	
			iv	Other facilities costs	471,000	
		D.		Purchased services		16,443,000
			i	Payments for PRIMAS	14,076,000	
			ii	Leases (excluding PBA)	324,000	
			iii	Maintenance & repairs	1,467,000	
			iv	Other purchased services	576,000	
		E.		Transportation		255,000
		F.		Professional services		9,492,000
			i	Information technology (IT) professional services	469,000	
			ii	Legal professional services	800,000	
			iii	Finance and accounting professional services	1,450,000	
			iv	Medical professional services	5,000	
			v	Other professional services	6,768,000	
		G.		Other operating expenses		1,913,000
		H.		Materials and supplies		426,000
		I.		Equipment purchases		669,000
		J.		Media and advertisements		10,000

K.		Donations, subsidies and other distributions		545,000
L.		Appropriations to non-governmental entities		2,246,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	2,246,000	
Total Puerto Rico Ports Authority				**84,230,000**
22. Department of Transportation and Public Works				
A.		Payroll and related costs		26,514,000
	i	Salaries	19,057,000	
	ii	Salaries for trust employees	1,752,000	
	iii	Overtime	11,000	
	iv	Christmas bonus	534,000	
	v	Healthcare	1,471,000	
	vi	Other benefits	3,519,000	
	vii	Early retirement benefits & voluntary transition programs	150,000	
	viii	Other payroll	20,000	
B.		Payments to PayGo		2,035,000
C.		Facilities and utility payments		2,999,000
	i	Payments to PREPA	524,000	
	ii	Payments to PRASA	441,000	
	iii	Payments to GSA (for fuel and lubricants)	1,500,000	
	iv	Other facilities costs	534,000	
D.		Purchased services		56,320,000
	i	Payments for PRIMAS	115,000	
	ii	Leases (excluding PBA)	5,487,000	
	iii	Maintenance & repairs	2,000,000	
	iv	Other purchased services	6,898,000	
	v	For the program "Cambiando Carriles"	41,820,000	
E.		Transportation		867,000
F.		Professional services		36,786,000
	i	Information technology (IT) professional services	250,000	
	ii	Legal professional services	1,097,000	
	iii	Labor and human resources professional services	5,000	
	iv	Finance and accounting professional services	1,841,000	
	v	Engineering and architecture professional services	1,101,000	
	vi	Medical professional services	39,000	
	vii	Other professional services	6,541,000	
	viii	Electronic Ticketing Program	25,912,000	
G.		Other operating expenses		2,132,000

	H.		Payments of current and prior period obligations		3,113,000
	I.		Materials and supplies		5,074,000
	J.		Equipment purchases		2,580,000
	K.		Media and advertisements		103,000
	Total Department of Transportation and Public Works				**138,523,000**
23.	**Puerto Rico Integrated Transit Authority**				
	A.		Payroll and related costs		25,150,000
		i	Salaries	13,381,000	
		ii	Salaries for trust employees	2,125,000	
		iii	Overtime	800,000	
		iv	Christmas bonus	33,000	
		v	Healthcare	6,473,000	
		vi	Other benefits	2,003,000	
		vii	Early retirement benefits & voluntary transition programs	335,000	
	B.		Facilities and utility payments		1,377,000
		i	Payments to PREPA	892,000	
		ii	Payments to PRASA	485,000	
	C.		Purchased services		4,601,000
		i	Payments for PRIMAS	33,000	
		ii	Leases (excluding PBA)	100,000	
		iii	Maintenance & Repairs	100,000	
		iv	Other purchased services	4,368,000	
	D.		Transportation		31,000
	E.		Professional services		2,091,000
	F.		Other operating expenses		2,198,000
	G.		Materials and supplies		4,590,000
	H.		Equipment purchases		1,017,000
	I.		Media and advertisements		20,000
	J.		Donations, subsidies and other distributions		40,000
	Total Puerto Rico Integrated Transit Authority				**41,115,000**
24.	**Puerto Rico Traffic Safety Commission**				
	A.		Payroll and related costs		1,309,000
		i	Salaries	742,000	
		ii	Salaries for trust employees	379,000	
		iii	Healthcare	48,000	
		iv	Other benefits	140,000	

	B.	Payments to PayGo		255,000
	C.	Facilities and utility payments		21,000
	i	Payments to PBA	12,000	
	ii	Other facilities costs	9,000	
	D.	Purchased services		67,000
	i	Payments for PRIMAS	12,000	
	ii	Maintenance & repairs	12,000	
	iii	Other purchased services	43,000	
	E.	Professional services		100,000
	i	Legal professional services	48,000	
	ii	Labor and human resources professional services	2,000	
	iii	Finance and accounting professional services	5,000	
	iv	Medical professional services	4,000	
	v	Other professional services	41,000	
	F.	Other operating expenses		26,000
	G.	Materials and supplies		5,000
	H.	Equipment purchases		75,000
	I.	Media and advertisements		103,000
	Total Puerto Rico Traffic Safety Commission			**1,961,000**
Subtotal Public Works				**265,829,000**
IX	**Economic Development**			
25.	**Department of Economic Development & Commerce**			
	A.	Payroll and related costs		45,200,000
	i	Salaries	28,305,000	
	ii	Salaries for trust employees	4,952,000	
	iii	Overtime	210,000	
	iv	Christmas bonus	1,556,000	
	v	Healthcare	4,031,000	
	vi	Other benefits	5,182,000	
	vii	Early retirement benefits & voluntary transition programs	781,000	
	viii	Other payroll	183,000	
	B.	Payments to PayGo		12,155,000
	C.	Facilities and utility payments		3,439,000
	i	Payments to PREPA	1,351,000	
	ii	Payments to PRASA	850,000	
	iii	Payments to PBA	624,000	
	iv	Other facilities costs	614,000	

SPECIAL REVENUE FUNDS

D.	Purchased services		21,822,000
i	Payments for PRIMAS	978,000	
ii	Leases (excluding PBA)	2,909,000	
iii	Maintenance & repairs	4,579,000	
iv	Other purchased services	13,356,000	
E.	Transportation		1,126,000
F.	Professional services		19,524,000
i	Information technology (IT) professional services	8,431,000	
ii	Legal professional services	1,743,000	
iii	Finance and accounting professional services	1,034,000	
iv	Other professional services	8,316,000	
G.	Other operating expenses		30,441,000
i	Other operating expenses	2,320,000	
ii	Incentives paid to airlines to increase tourism in Puerto Rico	5,000,000	
iii	To increase exposure on the island for the Puerto Rico Tourism Company at major special events	20,059,000	
iv	To comply with the four-year contract with the PGA tour played in Puerto Rico	1,800,000	
v	To comply with the four-year contract with the Florida Caribbean Cruise Association yearly event	750,000	
vi	To contribute to the Caribbean Classic Equestrian Event, as provided by Law 192-2004	512,000	
H.	Capital expenditures		8,300,000
i	For the modernization of the commercial lease building in Guaynabo	8,300,000	
I.	Materials and supplies		380,000
J.	Equipment purchases		1,037,000
K.	Media and advertisements		12,240,000
L.	Social well-being for Puerto Rico		8,793,000
i	Distributions to the Convention Center District Authority associated with room tax collections, as provided in in Law 272-2003	8,793,000	
M.	Appropriations to non-governmental entities		38,863,000
i	Other appropriations to non-governmental entities	71,000	
ii	Administrative and contract costs associated with payments to a destination marketing organization for Puerto Rico, as provided by Law 17-2017	25,000,000	
iii	Cruise ships incentives in the Economic Incentive		

			Fund, pursuant to law 60-2019	12,000,000	
		iv	Contribution to the Pension Reserve Trust, Act 80-2020	1,792,000	
	N.		Undistributed appropriations		39,837,000
		i	For transfers to Assignments under the Custody of Treasury to support the operating expenses of Invest Puerto Rico to attract foreign investment, subject to milestone completion and Oversight Board approval	9,500,000	
		ii	Transfer to the Department of Treasury for the Room Tax	30,337,000	
	Total Department of Economic Development & Commerce				**243,157,000**
25.1	**Puerto Rico Tourism Company within Department of Economic Development and Commerce of Puerto Rico**				
	A.		Payroll and related costs		13,753,000
		i	Salaries	9,300,000	
		ii	Overtime	210,000	
		iii	Christmas bonus	130,000	
		iv	Healthcare	1,855,000	
		v	Other benefits	1,680,000	
		vi	Early retirement benefits & voluntary transition programs	395,000	
		vii	Other payroll	183,000	
	B.		Payments to PayGo		5,852,000
	C.		Facilities and utility payments		1,330,000
		i	Payments to PREPA	610,000	
		ii	Payments to PRASA	179,000	
		iii	Other facilities costs	541,000	
	D.		Purchased services		11,800,000
		i	Payments for PRIMAS	520,000	
		ii	Leases (excluding PBA)	2,095,000	
		iii	Maintenance & repairs	3,077,000	
		iv	Other purchased services	6,108,000	
	E.		Transportation		789,000
	F.		Professional services		7,470,000
		i	Information technology (IT) professional services	1,131,000	
		ii	Legal professional services	1,228,000	
		iii	Finance and accounting professional services	234,000	
		iv	Other professional services	4,877,000	
	G.		Other operating expenses		29,796,000

i	Other operating expenses	1,675,000	
ii	Incentives paid to airlines to increase tourism in Puerto Rico	5,000,000	
iii	To increase exposure on the island for the Puerto Rico Tourism Company at major special events	20,059,000	
iv	To comply with the four-year contract with the PGA tour played in Puerto Rico	1,800,000	
v	To comply with the four-year contract with the Florida Caribbean Cruise Association yearly event	750,000	
vi	To contribute to the Caribbean Classic Equestrian Event, as provided by Law 192-2004	512,000	
H.	Materials and supplies		285,000
I.	Equipment purchases		756,000
J.	Media and advertisements		10,185,000
K.	Social well-being for Puerto Rico		8,793,000
i	Distributions to the Convention Center District Authority associated with room tax collections, as provided in in Law 272-2003	8,793,000	
L.	Appropriations to non-governmental entities		37,455,000
i	Other appropriations to non-governmental entities	71,000	
ii	Administrative and contract costs associated with payments to a destination marketing organization for Puerto Rico, as provided by Law 17-2017	25,000,000	
iii	Cruise ships incentives in the Economic Incentive Fund, pursuant to law 60-2019	12,000,000	
iv	Contribution to the Pension Reserve Trust, Act 80-2020	384,000	
M.	Undistributed appropriations		39,837,000
i	For transfers to Assignments under the Custody of Treasury to support the operating expenses of Invest Puerto Rico to attract foreign investment, subject to milestone completion and Oversight Board approval	9,500,000	
ii	Transfer to the Department of Treasury for the Room Tax	30,337,000	
	Total Puerto Rico Tourism Company within Department of Economic Development and Commerce of Puerto Rico		**168,101,000**

25.2 Redevelopment Authority of Roosevelt Roads within Department of Economic Development and Commerce

	of Puerto Rico			
	A.	Payroll and related costs		519,000
	i	Salaries	218,000	
	ii	Salaries for trust employees	209,000	
	iii	Healthcare	23,000	
	iv	Other benefits	69,000	
	B.	Purchased services		502,000
	C.	Transportation		20,000
	D.	Other operating expenses		6,000
	Total Redevelopment Authority of Roosevelt Roads within			**1,047,000**
	Department of Economic Development and Commerce			
	of Puerto Rico			
25.3	**Other Programs within Department of Economic Development**			
	& Commerce			
	A.	Payroll and related costs		30,928,000
	i	Salaries	18,787,000	
	ii	Salaries for trust employees	4,743,000	
	iii	Christmas bonus	1,426,000	
	iv	Healthcare	2,153,000	
	v	Other benefits	3,433,000	
	vi	Early retirement benefits & voluntary transition programs	386,000	
	B.	Payments to PayGo		6,303,000
	C.	Facilities and utility payments		2,109,000
	i	Payments to PREPA	741,000	
	ii	Payments to PRASA	671,000	
	iii	Payments to PBA	624,000	
	iv	Other facilities costs	73,000	
	D.	Purchased services		9,520,000
	i	Payments for PRIMAS	458,000	
	ii	Leases (excluding PBA)	814,000	
	iii	Maintenance & repairs	1,502,000	
	iv	Other purchased services	6,746,000	
	E.	Transportation		317,000
	F.	Capital expenditures		8,300,000
	i	For the modernization of the commercial lease building in Guaynabo	8,300,000	
	G.	Professional services		12,054,000
	i	Information technology (IT) professional services	7,300,000	

		ii	Legal professional services	515,000	
		iii	Finance and accounting professional services	800,000	
		iv	Other professional services	3,439,000	
		H.	Other operating expenses		639,000
		I.	Materials and supplies		95,000
		J.	Equipment purchases		281,000
		K.	Media and advertisements		2,055,000
		L.	Appropriations to non-governmental entities		1,408,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	1,408,000	
		Total Other Programs within Department of Economic Development & Commerce			**74,009,000**
	Subtotal Economic Development				**243,157,000**
X	**State**				
	26.	**Puerto Rico Department of State**			
		A.	Payroll and related costs		2,463,000
		i	Salaries	1,857,000	
		ii	Christmas bonus	80,000	
		iii	Healthcare	123,000	
		iv	Other benefits	213,000	
		v	Other payroll	190,000	
		B.	Purchased services		1,055,000
		i	Leases (excluding PBA)	410,000	
		ii	Maintenance & repairs	305,000	
		iii	Other purchased services	340,000	
		C.	Transportation		32,000
		D.	Professional services		870,000
		i	Information technology (IT) professional services	100,000	
		ii	Legal professional services	650,000	
		iii	Finance and accounting professional services	30,000	
		iv	Other professional services	90,000	
		E.	Other operating expenses		412,000
		F.	Materials and supplies		5,000
		G.	Equipment purchases		10,000
		H.	Media and advertisements		80,000
		Total Puerto Rico Department of State			**4,927,000**
	Subtotal State				**4,927,000**

SPECIAL REVENUE FUNDS

XI	**Labor**			
27.	**Puerto Rico Department of Labor and Human Resources**			
A.		Payroll and related costs		34,239,000
	i	Salaries	27,499,000	
	ii	Salaries for trust employees	1,767,000	
	iii	Christmas bonus	381,000	
	iv	Healthcare	1,534,000	
	v	Other benefits	2,604,000	
	vi	Early retirement benefits & voluntary transition programs	454,000	
B.		Payments to PayGo		4,029,000
C.		Facilities and utility payments		2,161,000
	i	Payments to PREPA	457,000	
	ii	Payments to PRASA	126,000	
	iii	Payments to PBA	372,000	
	iv	Payments to GSA (for fuel and lubricants)	16,000	
	v	Other facilities costs	1,190,000	
D.		Purchased services		4,144,000
	i	Payments for PRIMAS	59,000	
	ii	Leases (excluding PBA)	1,600,000	
	iii	Maintenance & repairs	1,677,000	
	iv	Other purchased services	808,000	
E.		Transportation		246,000
F.		Professional services		10,245,000
	i	Information technology (IT) professional services	3,611,000	
	ii	Other professional services	6,634,000	
G.		Other operating expenses		4,501,000
H.		Payments of current and prior period obligations		4,000
I.		Materials and supplies		805,000
J.		Equipment purchases		1,075,000
K.		Media and advertisements		272,000
L.		Federal Fund matching		7,358,000
M.		Donations, subsidies and other distributions		16,673,000
	i	Contributions to municipalities, as provided in Law 52-1991	16,673,000	
N.		Appropriations to non-governmental entities		12,024,000
	i	Contributions to private entities, as provided in Law 52-1991	12,024,000	
O.		Undistributed appropriations		222,202,000
	i	Federal unemployment funds collected and managed by the Commonwealth	220,102,000	

	ii	Payments for disability insurance benefits for unemployment workers, as provided by Law 139-1968	1,500,000	
	iii	Payments for social security benefits for drivers and other workers, as provided by Law 428-1950	600,000	
		Total Puerto Rico Department of Labor and Human Resources		**319,978,000**
28.		**Vocational Rehabilitation Administration**		
	A.	Payroll and related costs		518,000
	i	Salaries	446,000	
	ii	Other benefits	50,000	
	iii	Early retirement benefits & voluntary transition programs	22,000	
	B.	Professional services		42,000
	C.	Materials and supplies		52,000
	D.	Equipment purchases		266,000
		Total Vocational Rehabilitation Administration		**878,000**
29.		**Puerto Rico Labor Relations Board**		
	A.	Payroll and related costs		173,000
	i	Salaries	55,000	
	ii	Salaries for trust employees	91,000	
	iii	Healthcare	5,000	
	iv	Other benefits	16,000	
	v	Other payroll	6,000	
	B.	Facilities and utility payments		6,000
	i	Payments to GSA (for fuel and lubricants)	1,000	
	ii	Other facilities costs	5,000	
	C.	Purchased services		248,000
	i	Leases (excluding PBA)	192,000	
	ii	Maintenance & repairs	14,000	
	iii	Other purchased services	42,000	
	D.	Transportation		2,000
	E.	Professional services		35,000
	i	Information technology (IT) professional services	33,000	
	ii	Labor and human resources professional services	1,000	
	iii	Other professional services	1,000	
	F.	Other operating expenses		8,000
	G.	Materials and supplies		4,000
	H.	Equipment purchases		26,000

			Total Puerto Rico Labor Relations Board		**502,000**
	Subtotal Labor				**321,358,000**
XII	**Corrections**				
	30.		**Department of Correction and Rehabilitation**		
		A.	Facilities and utility payments		300,000
		B.	Purchased services		6,720,000
		C.	Transportation		90,000
		D.	Professional services		7,636,000
		i	Information technology (IT) professional services	2,202,000	
		ii	Legal professional services	790,000	
		iii	Finance and accounting professional services	88,000	
		iv	Engineering and architecture professional services	146,000	
		v	Medical professional services	36,000	
		vi	Other professional services	4,374,000	
		E.	Other operating expenses		689,000
		F.	Payments of current and prior period obligations		1,800,000
		G.	Materials and supplies		6,208,000
		H.	Equipment purchases		1,000,000
			Total Department of Correction and Rehabilitation		**24,443,000**
	Subtotal Corrections				**24,443,000**
XIII	**Justice**				
	31.		**Puerto Rico Department of Justice**		
		A.	Payroll and related costs		295,000
		i	Salaries	248,000	
		ii	Christmas bonus	5,000	
		iii	Healthcare	18,000	
		iv	Other benefits	24,000	
		B.	Facilities and utility payments		163,000
		C.	Purchased services		2,886,000
		i	Leases (excluding PBA)	1,473,000	
		ii	Maintenance & repairs	55,000	
		iii	Other purchased services	1,358,000	
		D.	Transportation		15,000
		E.	Professional services		1,147,000
		i	Information technology (IT) professional services	939,000	
		ii	Legal professional services	4,000	

			iii	Other professional services	204,000	
		F.		Other operating expenses		597,000
		G.		Materials and supplies		190,000
		H.		Equipment purchases		531,000
		I.		Donations, subsidies and other distributions		600,000
			i	Sentence payments to the Confiscation Board	600,000	
		J.		Appropriations to non-governmental entities		600,000
		Total Puerto Rico Department of Justice				**7,024,000**
	Subtotal Justice					**7,024,000**
XIV	**Agriculture**					
	32.	**Agricultural Enterprises Development Administration**				
		A.		Payroll and related costs		9,806,000
			i	Salaries	7,553,000	
			ii	Salaries for trust employees	496,000	
			iii	Healthcare	265,000	
			iv	Other benefits	513,000	
			v	Early retirement benefits & voluntary transition programs	979,000	
		B.		Payments to PayGo		3,974,000
		C.		Facilities and utility payments		335,000
			i	Payments to PREPA	162,000	
			ii	Payments to PRASA	86,000	
			iii	Payments to GSA (for fuel and lubricants)	50,000	
			iv	Other facilities costs	37,000	
		D.		Purchased services		3,283,000
			i	Leases (excluding PBA)	157,000	
			ii	Maintenance & repairs	713,000	
			iii	Other purchased services	2,413,000	
		E.		Transportation		3,249,000
		F.		Professional services		510,000
		G.		Other operating expenses		47,700,000
			i	Payment to the Department of Agriculture per Executive Order 2018-039	1,200,000	
			ii	For purchases of coffee and other merchandise for resale to Department of Education and other institutions	46,500,000	
		H.		Payments of current and prior period obligations		315,000
		I.		Materials and supplies		240,000
		J.		Equipment Purchases		270,000
		K.		Donations, subsidies and other distributions		43,000

	L.		Appropriations to Non-Governmental entities		19,175,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	1,175,000	
		ii	To reimburse farmers the wage subsidy granted to agricultural workers, as provided in Law 60-2019, as amended	18,000,000	
	Total Agricultural Enterprises Development Administration				**88,900,000**
33.	**Agricultural Insurance Corporation**				
	A.		Payroll and related costs		1,625,000
		i	Salaries	955,000	
		ii	Salaries for trust employees	346,000	
		iii	Christmas bonus	17,000	
		iv	Healthcare	112,000	
		v	Other benefits	140,000	
		vi	Early retirement benefits & voluntary transition programs	55,000	
	B.		Payments to PayGo		178,000
	C.		Facilities and utility payments		80,000
		i	Payments to GSA (for fuel and lubricants)	12,000	
		ii	Other facilities costs	68,000	
	D.		Purchased services		362,000
		i	Payments for PRIMAS	208,000	
		ii	Leases (excluding PBA)	74,000	
		iii	Other purchased services	80,000	
	E.		Transportation		6,000
	F.		Professional services		613,000
		i	Information technology (IT) professional services	40,000	
		ii	Legal professional services	45,000	
		iii	Finance and accounting professional services	40,000	
		iv	Other professional services	488,000	
	G.		Other operating expenses		824,000
	H.		Materials and supplies		110,000
	I.		Equipment purchases		90,000
	J.		Media and advertisements		14,000
	K.		Appropriations to non-governmental entities		35,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	35,000	
	Total Agricultural Insurance Corporation				**3,937,000**
34.	**Puerto Rico Department of Agriculture**				
	A.		Payroll and related costs		2,612,000

		i	Salaries	2,464,000	
		ii	Healthcare	47,000	
		iii	Other benefits	101,000	
	B.		Facilities and utility payments		72,000
		i	Payments to GSA (for fuel and lubricants)	72,000	
	C.		Purchased services		273,000
		i	Leases (excluding PBA)	40,000	
		ii	Maintenance & repairs	112,000	
		iii	Other purchased services	121,000	
	D.		Transportation		128,000
	E.		Other operating expenses		124,000
	F.		Materials and supplies		207,000
	G.		Equipment purchases		230,000
	Total Puerto Rico Department of Agriculture				**3,646,000**
Subtotal Agriculture					**96,483,000**
XV	**Environmental**				
	35.		**Department of Natural and Environmental Resources**		
	A.		Payroll and related costs		8,443,000
		i	Salaries	7,050,000	
		ii	Salaries for trust employees	164,000	
		iii	Christmas bonus	49,000	
		iv	Healthcare	313,000	
		v	Other benefits	867,000	
	B.		Facilities and utility payments		643,000
		i	Payments to PREPA	128,000	
		ii	Payments to PRASA	52,000	
		iii	Payments to GSA (for fuel and lubricants)	463,000	
	C.		Purchased services		7,907,000
		i	Payments for PRIMAS	13,000	
		ii	Leases (excluding PBA)	502,000	
		iii	Maintenance & repairs	1,906,000	
		iv	Other purchased services	5,486,000	
	D.		Transportation		946,000
	E.		Professional services		1,688,000
		i	Information technology (IT) professional services	263,000	
		ii	Finance and accounting professional services	601,000	
		iii	Legal professional services	116,000	

	iv	Labor and human resources professional services	24,000	
	v	Medical professional services	6,000	
	vi	Other professional services	678,000	
F.		Other operating expenses		946,000
G.		Materials and supplies		2,900,000
H.		Equipment purchases		3,746,000
I.		Media and advertisements		300,000
J.		Undistributed appropriations		20,901,000
	i	Undistributed appropriations	7,516,000	
	ii	Integral use planning for conservation and development of natural resources	2,283,000	
	iii	Reforestation, administration and conservation of living resources	548,000	
	iv	Tire Removal Management Program as provided in Law 41 - 2009	10,554,000	
		Total Department of Natural and Environmental Resources		**48,420,000**
		Subtotal Environmental		**48,420,000**
XVI		**Housing**		
36.		**Puerto Rico Housing Finance Authority**		
A.		Payroll and related costs		12,908,000
	i	Salaries	9,028,000	
	ii	Christmas bonus	180,000	
	iii	Healthcare	2,160,000	
	iv	Other benefits	1,540,000	
B.		Payments to PayGo		2,469,000
C.		Purchased services		2,426,000
D.		Professional services		5,168,000
	i	Legal professional services	982,000	
	ii	Finance and accounting professional services	878,000	
	iii	Engineering and architecture professional services	50,000	
	iv	Other professional services	3,258,000	
E.		Other operating expenses		2,075,000
F.		Materials and supplies		119,000
G.		Donations, subsidies and other distributions		5,034,000
H.		Undistributed appropriations		72,577,000
	i	Undistributed appropriations	4,385,000	
	ii	Purchase of investments	36,206,000	
	iii	Payments for the originations of mortgage and construction loans	17,820,000	

		iv	Acquisition of real estate held for sale	11,131,000	
		v	Balance sheet disbursements	3,035,000	
	Total Puerto Rico Housing Finance Authority				**102,776,000**
37.	**Department of Housing**				
	A.		Payroll and related costs		1,086,000
		i	Salaries	627,000	
		ii	Healthcare	71,000	
		iii	Other benefits	388,000	
	B.		Payments to PayGo		1,061,000
	C.		Facilities and utility payments		879,000
		i	Payments to PREPA	225,000	
		ii	Payments to PRASA	566,000	
		iii	Payments to GSA (for fuel and lubricants)	20,000	
		iv	Other facilities costs	68,000	
	D.		Purchased services		1,949,000
		i	Leases (excluding PBA)	365,000	
		ii	Maintenance & repairs	166,000	
		iii	Other purchased services	1,418,000	
	E.		Transportation		35,000
	F.		Professional services		3,815,000
		i	Information technology (IT) professional services	918,000	
		ii	Legal professional services	472,000	
		iii	Finance and accounting professional services	901,000	
		iv	Engineering and architecture professional services	347,000	
		v	Medical professional services	70,000	
		vi	Other professional services	1,107,000	
	G.		Other operating expenses		1,712,000
	H.		Materials and supplies		244,000
	I.		Equipment purchases		396,000
	J.		Media and advertisements		5,000
	K.		Social well-being for Puerto Rico		2,387,000
	Total Department of Housing				**13,569,000**
38.	**Public Housing Administration**				
	A.		Payroll and related costs		4,174,000
		i	Salaries	2,966,000	
		ii	Christmas bonus	37,000	

			iii	Healthcare	382,000	
			iv	Other benefits	572,000	
			v	Early retirement benefits & voluntary transition programs	172,000	
			vi	Other payroll	45,000	
		B.		Purchased services		13,043,000
		Total Public Housing Administration				**17,217,000**
	Subtotal Housing					**133,562,000**
XVII	**Culture**					
	39.	**Fine Arts Center Corporation**				
		A.		Payroll and related costs		1,204,000
			i	Salaries	923,000	
			ii	Healthcare	175,000	
			iii	Other benefits	106,000	
		B.		Facilities and utility payments		570,000
			i	Payments to PREPA	550,000	
			ii	Payments to PRASA	20,000	
		C.		Purchased services		820,000
			i	Payments for PRIMAS	277,000	
			ii	Other purchased services	543,000	
		D.		Professional services		55,000
			i	Legal professional services	25,000	
			ii	Other professional services	30,000	
		E.		Materials and supplies		181,000
		F.		Equipment purchases		30,000
		Total Fine Arts Center Corporation				**2,860,000**
	40.	**Musical Arts Corporation**				
		A.		Payroll and related costs		602,000
			i	Salaries	385,000	
			ii	Healthcare	79,000	
			iii	Other benefits	138,000	
		B.		Facilities and utility payments		6,000
			i	Payments to GSA (for fuel and lubricants)	3,000	
			ii	Other facilities costs	3,000	
		C.		Purchased services		471,000
		D.		Transportation		44,000
		E.		Professional services		693,000

	i	Legal professional services	40,000	
	ii	Other professional services	653,000	
	F.	Other operating expenses		38,000
	G.	Materials and supplies		9,000
	H.	Equipment purchases		35,000
	I.	Media and advertisements		184,000
	J.	Donations, subsidies and other distributions		3,000
		Total Musical Arts Corporation		**2,085,000**
41.		**Institute of Puerto Rican Culture**		
	A.	Payroll and related costs		20,000
	i	Salaries	20,000	
	B.	Purchased services		527,000
	C.	Other operating expenses		580,000
	D.	Materials and supplies		70,000
	E.	Equipment purchases		47,000
	F.	Donations, subsidies and other distributions		150,000
		Total Institute of Puerto Rican Culture		**1,394,000**
Subtotal Culture				**6,339,000**
XVIII		**Universities**		
42.		**Puerto Rico Conservatory of Music Corporation**		
	A.	Payroll and related costs		2,576,000
	i	Salaries	1,611,000	
	ii	Salaries for trust employees	444,000	
	iii	Healthcare	326,000	
	iv	Other benefits	195,000	
	B.	Payments to PayGo		190,000
	C.	Facilities and utility payments		27,000
	i	Payments to PREPA	17,000	
	ii	Payments to PRASA	5,000	
	iii	Other facilities costs	5,000	
	D.	Purchased services		646,000
	i	Leases (excluding PBA)	50,000	
	ii	Maintenance & repairs	538,000	
	iii	Other purchased services	58,000	
	E.	Professional services		200,000
	F.	Other operating expenses		606,000

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		G.		Materials and supplies		95,000
		H.		Equipment purchases		202,000
		I.		Media and advertisements		6,000
		J.		Donations, subsidies and other distributions		150,000
		Total Puerto Rico Conservatory of Music Corporation				**4,698,000**
	43.	**Puerto Rico School of Plastic Arts**				
		A.		Payroll and related costs		480,000
			i	Salaries	393,000	
			ii	Christmas bonus	9,000	
			iii	Healthcare	47,000	
			iv	Other benefits	31,000	
		B.		Facilities and utility payments		146,000
			i	Payments to PREPA	17,000	
			ii	Payments to PRASA	39,000	
			iii	Other facilities costs	90,000	
		C.		Purchased services		714,000
			i	Leases (excluding PBA)	17,000	
			ii	Maintenance & repairs	190,000	
			iii	Other purchased services	507,000	
		D.		Transportation		19,000
		E.		Professional services		955,000
			i	Legal professional services	110,000	
			ii	Finance and accounting professional services	100,000	
			iii	Medical professional services	2,000	
			iv	Other professional services	743,000	
		F.		Other operating expenses		26,000
		G.		Materials and supplies		54,000
		H.		Equipment purchases		105,000
		I.		Donations, subsidies and other distributions		5,000
		Total Puerto Rico School of Plastic Arts				**2,504,000**
	Subtotal Universities					**7,202,000**
XIX	**Independent Agencies**					
	44.	**Convention Center of District Authority**				
		A.		Payroll and related costs		1,394,000
			i	Salaries	360,000	
			ii	Salaries for trust employees	861,000	

		iii	Christmas bonus	9,000	
		iv	Healthcare	75,000	
		v	Other benefits	89,000	
	B.		Facilities and utility payments		9,270,000
		i	Payments to PREPA	6,394,000	
		ii	Payments to PRASA	2,876,000	
	C.		Purchased services		60,574,000
		i	Payments for PRIMAS	7,412,000	
		ii	Maintenance & repairs	23,841,000	
		iii	Other purchased services	29,321,000	
	D.		Transportation		2,000
	E.		Professional services		1,225,000
		i	Legal professional services	640,000	
		ii	Finance and accounting professional services	425,000	
		iii	Other professional services	160,000	
	F.		Other operating expenses		230,000
	G.		Materials and supplies		10,000
	Total Convention Center of District Authority				**72,705,000**
45.	**Industrial Commission**				
	A.		Payroll and related costs		12,574,000
		i	Salaries	8,174,000	
		ii	Salaries for trust employees	1,229,000	
		iii	Christmas bonus	109,000	
		iv	Healthcare	1,665,000	
		v	Other benefits	1,146,000	
		vi	Early retirement benefits & voluntary transition programs	251,000	
	B.		Payments to PayGo		5,037,000
	C.		Facilities and utility payments		236,000
		i	Payments to PREPA	89,000	
		ii	Payments to GSA (for fuel and lubricants)	9,000	
		iii	Other facilities costs	138,000	
	D.		Purchased services		2,398,000
		i	Payments for PRIMAS	72,000	
		ii	Leases (excluding PBA)	1,504,000	
		iii	Maintenance & repairs	130,000	
		iv	Other purchased services	692,000	
	E.		Transportation		92,000

	F.		Professional Services		2,093,000
		i	Information technology (IT) professional services	360,000	
		ii	Legal professional services	162,000	
		iii	Labor and human resources professional services	15,000	
		iv	Medical professional services	476,000	
		v	Other professional services	700,000	
		vi	For medical consultants and specialists, to assess and streamline the injury claim review process	380,000	
	G.		Other operating expenses		622,000
	H.		Payments of current and prior period obligations		9,000
	I.		Materials and supplies		98,000
	J.		Equipment purchases		453,000
	K.		Media and advertisements		65,000
	L.		Appropriations to non-governmental entities		185,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	185,000	
	Total Industrial Commission				**23,862,000**
46.	**Puerto Rico Department of Consumer Affairs**				
	A.		Payroll and related costs		620,000
		i	Salaries	530,000	
		ii	Christmas bonus	10,000	
		iii	Healthcare	28,000	
		iv	Other benefits	52,000	
	B.		Facilities and utility payments		116,000
		i	Payments to GSA (for fuel and lubricants)	25,000	
		ii	Other facilities costs	91,000	
	C.		Purchased services		636,000
		i	Payments for PRIMAS	50,000	
		ii	Leases (excluding PBA)	296,000	
		iii	Maintenance & repairs	25,000	
		iv	Other purchased services	265,000	
	D.		Transportation		278,000
	E.		Professional services		264,000
		i	Information technology (IT) professional services	20,000	
		ii	Legal professional services	40,000	
		iii	Medical professional services	3,000	
		iv	Other professional services	201,000	
	F.		Other operating expenses		41,000

	G.	Materials and supplies		84,000
	H.	Equipment purchases		95,000
	I.	Media and advertisements		20,000
	Total Puerto Rico Department of Consumer Affairs			**2,154,000**
47.	**Integral Development of the “Península de Cantera"**			
	A.	Payroll and related costs		70,000
	i	Salaries	28,000	
	ii	Salaries for trust employees	31,000	
	iii	Christmas bonus	2,000	
	iv	Healthcare	2,000	
	v	Other benefits	7,000	
	B.	Facilities and utility payments		11,000
	C.	Purchased services		31,000
	i	Maintenance & repairs	30,000	
	ii	Other purchased services	1,000	
	D.	Transportation		3,000
	E.	Professional services		50,000
	F.	Other operating expenses		89,000
	G.	Materials and supplies		3,000
	H.	Equipment purchases		13,000
	Total Integral Development of the “Península de Cantera"			**270,000**
48.	**Department of Recreation and Sports**			
	A.	Purchased services		4,315,000
	B.	Transportation		30,000
	C.	Professional services		1,600,000
	D.	Other operating expenses		220,000
	E.	Materials and supplies		1,822,000
	F.	Equipment purchases		1,300,000
	G.	Media and advertisements		300,000
	H.	Appropriations to Non-Governmental entities		13,160,000
	i	For the Puerto Rico Olympic Committee and Olympic trust	13,160,000	
	Total Department of Recreation and Sports			**22,747,000**
49.	**Authority of the Port of Ponce**			
	A.	Payroll and related costs		1,940,000
	i	Salaries	1,407,000	

	ii	Salaries for trust employees	431,000	
	iii	Christmas bonus	36,000	
	iv	Healthcare	14,000	
	v	Other benefits	52,000	
B.		Purchased Services		210,000
C.		Other operating expenses		21,000
D.		Materials and supplies		31,000
E.		Equipment purchases		44,000
F.		Media and advertisements		14,000
Total Authority of the Port of Ponce				**2,260,000**
50.		**Puerto Rico Gaming Commission**		
A.		Payroll and related costs		14,400,000
	i	Salaries	8,537,000	
	ii	Salaries for trust employees	1,499,000	
	iii	Overtime	700,000	
	iv	Christmas bonus	262,000	
	v	Healthcare	2,057,000	
	vi	Other benefits	1,162,000	
	vii	Other payroll	183,000	
B.		Facilities and utility payments		335,000
	i	Payments to GSA (for fuel and lubricants)	13,000	
	ii	Other facilities costs	322,000	
C.		Purchased services		26,471,000
	i	Payments for PRIMAS	50,000	
	ii	Leases (excluding PBA)	25,730,000	
	iii	Maintenance & repairs	81,000	
	iv	Other purchased services	610,000	
D.		Transportation		5,112,000
E.		Professional services		10,644,000
	i	Information technology (IT) professional services	5,079,000	
	ii	Legal professional services	1,240,000	
	iii	Finance and accounting professional services	280,000	
	iv	Medical professional services	532,000	
	v	Other professional services	3,513,000	
F.		Other operating expenses		146,000
G.		Capital expenditures		2,491,000
	i	For renovations to the sixth floor of the Gaming Commission building	2,491,000	

	H.	Payments of current and prior period obligations		32,000
	I.	Donations, subsidies and other distributions		50,000
	J.	Materials and supplies		498,000
	K.	Equipment purchases		1,385,000
	L.	Media and advertisements		270,000
	M.	Social well-being for Puerto Rico		221,478,000
	i	Distributions to UPR from the slot take, as provided in Law 81-2019	71,344,000	
	ii	Distribution to the General Fund from slot machine take, as provided in Law 81-2019	64,617,000	
	iii	Distributions to the Puerto Rico Tourism Company from the slot machine take, as provided in Law 81-2019	61,847,000	
	iv	Distribution to the General Fund from slot machine take, as provided in Law 11-1933, as amended	16,920,000	
	v	Distribution to the General Fund from slot machine licensing fees, as provided in Law 11-1933, as amended	6,250,000	
	vi	To be distributed to the Compulsive Players Fund	500,000	
	N.	Appropriations to non-governmental entities		215,953,000
	i	Distributions to casinos for distributions from the slot take, as provided by Law 81-2019	191,438,000	
	ii	Distribution to the General Fund from slot machine take to the Puerto Rico Police Retirement Trust, as provided in Law 11-1933, as amended	24,515,000	
	Total Puerto Rico Gaming Commission			**499,265,000**
51.	**Retirement Board of the Government of Puerto Rico**			
	A.	Professional services		2,342,000
	i	Information technology (IT) professional services	300,000	
	ii	Legal professional services	500,000	
	iii	Finance and accounting professional services	542,000	
	iv	Other professional services	1,000,000	
	B.	Other operating expenses		606,000
	C.	Budgetary Reserve		500,000
	Total Retirement Board of the Government of Puerto Rico			**3,448,000**
52.	**Institute of Forensic Sciences**			
	A.	Facilities and utility payments		220,000
	i	Payments to PREPA	216,000	

		ii	Payments to PRASA	4,000	
	B.		Purchased services		205,000
	C.		Professional Services		179,000
	Total Institute of Forensic Sciences				**604,000**
53.	**Puerto Rico Innovation and Technology Services**				
	A.		Professional Services		6,500,000
		i	Information technology (IT) professional services	6,500,000	
	B.		Other operating expenses		3,574,000
	Total Puerto Rico Innovation and Technology Services				**10,074,000**
54.	**Institutional Trust of the National Guard of Puerto Rico**				
	A.		Payroll and related costs		757,000
		i	Salaries	552,000	
		ii	Salaries for trust employees	83,000	
		iii	Christmas bonus	9,000	
		iv	Healthcare	54,000	
		v	Other benefits	59,000	
	B.		Payments to PayGo		43,000
	C.		Facilities and utility payments		211,000
		i	Payments to PREPA	115,000	
		ii	Payments to PRASA	41,000	
		iii	Other facilities costs	55,000	
	D.		Purchased services		3,725,000
		i	Leases (excluding PBA)	8,000	
		ii	Maintenance & repairs	3,204,000	
		iii	Other purchased services	513,000	
	E.		Professional services		875,000
		i	Legal professional services	160,000	
		ii	Finance and accounting professional services	25,000	
		iii	Other professional services	690,000	
	F.		Other operating expenses		592,000
	G.		Materials and supplies		50,000
	H.		Equipment purchases		50,000
	I.		Media and advertisements		40,000
	J.		Donations, subsidies and other distributions		24,000
	K.		Social well-being for Puerto Rico		2,150,000
	Total Institutional Trust of the National Guard of Puerto Rico				**8,517,000**

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	55.		**Economic Development Bank of PR**		
	A.		Payroll and related costs		9,050,000
		i	Salaries	6,082,000	
		ii	Salaries for trust employees	900,000	
		iii	Christmas bonus	98,000	
		iv	Healthcare	925,000	
		v	Other benefits	511,000	
		vi	Early retirement benefits & voluntary transition programs	84,000	
		vii	Other payroll	450,000	
	B.		Payments to PayGo		1,834,000
	C.		Facilities and utility payments		560,000
		i	Payments to PREPA	455,000	
		ii	Payments to PRASA	60,000	
		iii	Other facilities costs	45,000	
	D.		Purchased services		1,733,000
		i	Payments for PRIMAS	403,000	
		ii	Maintenance & repairs	905,000	
		iii	Other purchased services	425,000	
	E.		Transportation		65,000
	F.		Professional services		1,300,000
		i	Legal professional services	600,000	
		ii	Finance and accounting professional services	250,000	
		iii	Other professional services	450,000	
	G.		Other operating expenses		771,000
	H.		Materials and supplies		45,000
	I.		Media and advertisements		600,000
			Total Economic Development Bank of PR		**15,958,000**
	Subtotal Independent Agencies				**661,864,000**
XX	**Closures - per the government's reorganization plan**				
	56.		**Culebra Conservation and Development Authority**		
	A.		Payroll and related costs		228,000
		i	Salaries	198,000	
		ii	Christmas bonus	8,000	
		iii	Other benefits	19,000	
		iv	Early retirement benefits & voluntary transition programs	3,000	
	B.		Purchased services		45,000

	C.		Professional services		19,000
		i	Legal professional services	10,000	
		ii	Finance and accounting professional services	4,000	
		iii	Other professional services	5,000	
	D.		Other operating expenses		28,000
	E.		Materials and supplies		9,000
	Total Culebra Conservation and Development Authority				**329,000**
	57.		**Puerto Rico Public Broadcasting Corporation**		
	A.		Appropriations to non-governmental entities		139,000
		i	Contribution to the Pension Reserve Trust, Act 80-2020	139,000	
	Total Puerto Rico Public Broadcasting Corporation				**139,000**
Subtotal Closures - per the government's reorganization plan					**468,000**
XXI	**Utilities Commission**				
	58.		**Public Service Regulatory Board**		
	A.		Payroll and related costs		11,063,000
		i	Salaries	5,122,000	
		ii	Salaries for trust employees	4,253,000	
		iii	Healthcare	547,000	
		iv	Other benefits	1,091,000	
		v	Other payroll	50,000	
	B.		Payments to PayGo		647,000
	C.		Facilities and utility payments		636,000
		i	Payments to PRASA	37,000	
		ii	Payments to PBA	19,000	
		iii	Payments to GSA (for fuel and lubricants)	141,000	
		iv	Other facilities costs	439,000	
	D.		Purchased services		2,888,000
		i	Payments for PRIMAS	255,000	
		ii	Leases (excluding PBA)	1,099,000	
		iii	Maintenance & repairs	266,000	
		iv	Other purchased services	1,268,000	
	E.		Transportation		216,000
	F.		Professional services		6,954,000
		i	Information technology (IT) professional services	90,000	
		ii	Legal professional services	2,239,000	
		iii	Labor and human resources professional services	90,000	

		iv	Finance and accounting professional services	15,000	
		v	Engineering and architecture professional services	2,888,000	
		vi	Medical professional services	20,000	
		vii	Title III professional fees	500,000	
		viii	Other professional services	1,112,000	
	G.		Other operating expenses		152,000
	H.		Materials and supplies		152,000
	I.		Equipment purchases		582,000
	J.		Media and advertisements		351,000
	K.		Undistributed appropriations		8,823,000
	Total Public Service Regulatory Board				**32,464,000**
Subtotal Utilities Commission					**32,464,000**
XXII Other					
59.	**State Insurance Fund Corporation**				
	A.		Payroll and related costs		165,047,000
		i	Salaries	122,158,000	
		ii	Overtime	742,000	
		iii	Christmas bonus	2,789,000	
		iv	Healthcare	24,487,000	
		v	Other benefits	12,934,000	
		vi	Other payroll	1,937,000	
	B.		Payments to PayGo		105,531,000
	C.		Facilities and utility payments		7,625,000
		i	Payments to PREPA	6,356,000	
		ii	Payments to PRASA	804,000	
		iii	Payments to PBA	176,000	
		iv	Other facilities costs	289,000	
	D.		Purchased services		58,646,000
		i	Leases (excluding PBA)	14,129,000	
		ii	Maintenance & repairs	8,775,000	
		iii	For contracts with health specialists in orthopedics, physiatry, neurology, optometry, pulmonology, radiology services, laboratories and hospitals	35,742,000	
	E.		Transportation		732,000
	F.		Professional services		7,068,000
	G.		Capital expenditures		3,300,000
		i	For the acquisition of a building in Corozal	3,300,000	
	H.		Other operating expenses		15,436,000

I.		Materials and supplies		20,923,000
J.		Equipment purchases		9,532,000
K.		Media and advertisements		858,000
L.		Social well-being for Puerto Rico		70,980,000
	i	For incentives and subsidies for the payment of allowances, temporary and permanent disabilities, transportation of injured people to medical appointments, costs of acquiring equipment for workers, and also materials to assist with surgical operations	70,980,000	
M.		Appropriations to non-governmental entities		44,562,000
	i	Distribution to the Industrial Commission, according to Law 45-1935	23,914,000	
	ii	Contribution to the Pension Reserve Trust, Act 80-2020	2,924,000	
	iii	Distribution to Vocational Rehabilitation Administration, according to Law 243-1974	600,000	
	iv	Distribution to Human Resources Management & Transformation, according to Law 50-2011	60,000	
	v	Distribution to the Department of Labor and Human Resources to support labor standards program, according to Law 45-1935	10,133,000	
	vi	Distribution to the Department of Labor and Human Resources to support the Occupational Safety and Health program, according to Law 45-1935	6,831,000	
	vii	Distribution to Labor Relations Board, according to Law 190-2011	100,000	
Total State Insurance Fund Corporation				**510,240,000**

60. Automobile Accidents Compensation Administration

A.		Payroll and related costs		29,826,000
	i	Salaries	19,417,000	
	ii	Salaries for trust employees	2,270,000	
	iii	Overtime	100,000	
	iv	Christmas bonus	268,000	
	v	Healthcare	3,797,000	
	vi	Other benefits	3,964,000	
	vii	Other payroll	10,000	
B.		Payments to PayGo		12,672,000
C.		Facilities and utility payments		1,072,000
	i	Payments to PREPA	737,000	
	ii	Payments to PRASA	135,000	
	iii	Other facilities costs	200,000	
D.		Purchased services		5,046,000

		i	Payments for PRIMAS	645,000	
		ii	Leases (excluding PBA)	1,451,000	
		iii	Maintenance & repairs	700,000	
		iv	Other purchased services	2,250,000	
	E.		Transportation		215,000
	F.		Professional services		3,070,000
		i	Information technology (IT) professional services	350,000	
		ii	Legal professional services	610,000	
		iii	Finance and accounting professional services	400,000	
		iv	Medical professional services	363,000	
		v	Other professional services	1,347,000	
	G.		Other operating expenses		29,698,000
		i	Other operating expenses	421,000	
		ii	For expenses incurred in medical services from injuries related to automobile accident claims	29,277,000	
	H.		Materials and supplies		302,000
	I.		Equipment purchases		1,005,000
	J.		Media and advertisements		500,000
	K.		Donations, subsidies and other distributions		2,384,000
	Total Automobile Accidents Compensation Administration				**85,790,000**
Subtotal Other					**596,030,000**
XXIII	**Finance Commission**				
61.	**Office of the Commissioner of Insurance**				
	A.		Payroll and related costs		6,911,000
		i	Salaries	4,045,000	
		ii	Salaries for trust employees	1,800,000	
		iii	Christmas bonus	52,000	
		iv	Healthcare	440,000	
		v	Other benefits	571,000	
		vi	Other payroll	3,000	
	B.		Payments to PayGo		1,301,000
	C.		Facilities and utility payments		31,000
		i	Payments to GSA (for fuel and lubricants)	2,000	
		ii	Other facilities costs	29,000	
	D.		Purchased services		1,372,000
		i	Payments for PRIMAS	124,000	
		ii	Leases (excluding PBA)	1,051,000	

		iii Maintenance & repairs	6,000	
		iv Other purchased services	191,000	
	E.	Transportation		23,000
	F.	Professional services		2,546,000
		i Information technology (IT) professional services	250,000	
		ii Legal professional services	80,000	
		iii Finance and accounting professional services	600,000	
		iv Other professional services	1,616,000	
	G.	Other operating expenses		111,000
	H.	Materials and supplies		25,000
	I.	Equipment purchases		75,000
	J.	Media and advertisements		10,000
	K.	Appropriations to non-governmental entities		47,000
		i Contribution to the Pension Reserve Trust, Act 80-2020	47,000	
	Total Office of the Commissioner of Insurance			**12,452,000**
62.	**Office of the Financial Institutions Commissioner**			
	A.	Payroll and related costs		9,429,000
		i Salaries	7,016,000	
		ii Salaries for trust employees	1,097,000	
		iii Christmas bonus	54,000	
		iv Healthcare	197,000	
		v Other benefits	1,065,000	
	B.	Payments to PayGo		2,301,000
	C.	Facilities and utility payments		30,000
	D.	Purchased services		1,575,000
		i Payments for PRIMAS	56,000	
		ii Leases (excluding PBA)	1,158,000	
		iii Maintenance & repairs	60,000	
		iv Other purchased services	301,000	
	E.	Transportation		90,000
	F.	Professional services		1,569,000
		i Information technology (IT) professional services	815,000	
		ii Legal professional services	472,000	
		iii Other professional services	282,000	
	G.	Other operating expenses		299,000
	H.	Materials and supplies		35,000
	I.	Equipment purchases		170,000

		Total Office of the Financial Institutions Commissioner		**15,498,000**
		Subtotal Finance Commission		**27,950,000**
XXIV		**Land**		
63.		**Land Authority of Puerto Rico**		
	A.	Payroll and related costs		6,090,000
	i	Salaries	3,737,000	
	ii	Salaries for trust employees	827,000	
	iii	Christmas bonus	78,000	
	iv	Healthcare	507,000	
	v	Other benefits	575,000	
	vi	Other payroll	366,000	
	B.	Payments to PayGo		3,614,000
	C.	Facilities and utility payments		343,000
	i	Payments to PREPA	253,000	
	ii	Payments to PRASA	60,000	
	iii	Other facilities costs	30,000	
	D.	Purchased services		503,000
	i	Payments for PRIMAS	100,000	
	ii	Leases (excluding PBA)	58,000	
	iii	Maintenance & repairs	331,000	
	iv	Other purchased services	14,000	
	E.	Transportation		127,000
	F.	Professional services		1,231,000
	i	Information technology (IT) professional services	60,000	
	ii	Legal professional services	230,000	
	iii	Finance and accounting professional services	90,000	
	iv	Engineering and architecture professional services	659,000	
	v	Other professional services	192,000	
	G.	Other operating expenses		297,000
	H.	Materials and supplies		213,000
	I.	Equipment purchases		130,000
	J.	Media and advertisements		4,000
	K.	Appropriations to non-governmental entities		464,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	464,000	
		Total Land Authority of Puerto Rico		**13,016,000**
64.		**Land Administration of Puerto Rico**		

	A.	Payroll and related costs		4,500,000
	i	Salaries	2,399,000	
	ii	Salaries for trust employees	1,090,000	
	iii	Christmas bonus	45,000	
	iv	Healthcare	500,000	
	v	Other benefits	320,000	
	vi	Early retirement benefits & voluntary transition programs	146,000	
	B.	Payments to PayGo		2,596,000
	C.	Facilities and utility payments		402,000
	i	Payments to PREPA	315,000	
	ii	Payments to PRASA	12,000	
	iii	Payments to GSA (for fuel and lubricants)	20,000	
	iv	Other facilities costs	55,000	
	D.	Purchased services		1,283,000
	i	Payments for PRIMAS	673,000	
	ii	Maintenance & repairs	250,000	
	iii	Other purchased services	360,000	
	E.	Transportation		25,000
	F.	Professional services		3,760,000
	i	Information technology (IT) professional services	100,000	
	ii	Legal professional services	600,000	
	iii	Finance and accounting professional services	197,000	
	iv	Engineering and architecture professional services	1,600,000	
	v	Other professional services	1,263,000	
	G.	Other operating expenses		1,070,000
	H.	Materials and supplies		50,000
	I.	Equipment purchases		350,000
	J.	Media and advertisements		5,000
	K.	Appropriations to non-governmental entities		210,000
	i	Contribution to the Pension Reserve Trust, Act 80-2020	210,000	
	Total Land Administration of Puerto Rico			**14,251,000**
65.	**Innovation Fund for Agricultural Development of Puerto Rico**			
	A.	Payroll and related costs		1,435,000
	i	Salaries	871,000	
	ii	Salaries for trust employees	285,000	
	iii	Christmas bonus	13,000	
	iv	Healthcare	84,000	

		v	Other benefits	138,000	
		vi	Other payroll	44,000	
	B.		Payments to PayGo		85,000
	C.		Purchased services		126,000
		i	Payments for PRIMAS	38,000	
		ii	Leases (excluding PBA)	39,000	
		iii	Maintenance & repairs	15,000	
		iv	Other purchased services	34,000	
	D.		Transportation		12,000
	E.		Professional services		1,108,000
		i	Information technology (IT) professional services	70,000	
		ii	Legal professional services	240,000	
		iii	Finance and accounting professional services	10,000	
		iv	Engineering and architecture professional services	70,000	
		v	Other professional services	718,000	
	F.		Other operating expenses		60,000
	G.		Materials and supplies		21,000
	H.		Equipment purchases		118,000
	I.		Media and advertisements		22,000
	J.		Federal Fund matching		966,000
	K.		Social well-being for Puerto Rico		6,000,000
	L.		Appropriations to non-governmental entities		4,205,000
		i	Other appropriations to non-governmental entities	330,000	
		ii	Agriculture and Infrastructure Projects	2,000,000	
		iii	Renewable energy project subsidy	1,000,000	
		iv	Agriculture subsidies	800,000	
		v	Scholarships for agriculture students	75,000	
			Total Innovation Fund for Agricultural Development of Puerto Rico		**14,158,000**
	Subtotal Land				**41,425,000**
XXV	**Instrumentality**				
	66.		**Municipal Finance Corporation**		
	A.		Payroll and related costs		656,000
		i	Salaries	204,000	
		ii	Salaries for trust employees	262,000	
		iii	Healthcare	63,000	
		iv	Other benefits	127,000	

B.		Purchased services		387,000
	i	Payments for PRIMAS	387,000	
C.		Professional services		200,000
	i	Legal professional services	140,000	
	ii	Finance and accounting professional services	25,000	
	iii	Other professional services	35,000	
D.		Other operating expenses		955,000
E.		Materials and supplies		7,000
F.		Social well-being for Puerto Rico		421,650,000
	i	Funds related to 1% of the SUT collected on behalf of the municipalities, according to Act 19-2014	421,650,000	
Total Municipal Finance Corporation				**423,855,000**
Subtotal Instrumentality				**423,855,000**
TOTAL SPECIAL REVENUE FUNDS				**5,474,048,000**

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 FY2027 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 FY2027, the Secretary of Treasury shall revise the projected net revenues of the SRF for FY2027 (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 FY2026 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, 2026; (iii) the portion of expenditures authorized for FY2026 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 FY2026 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) FY2026 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, 2026, 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, 2026, 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 FY2027 per concept of spend and its corresponding account. Lastly, on or before January 31, 2027, OMB must provide evidence that all accounts were closed.

Section 6.- Notwithstanding any provision in the Certified Second Revised 2024 Commonwealth Fiscal Plan to the contrary, each of the appropriations listed in the upcoming FY2027 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, 2026, 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 FY2026 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 FY2027 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 reapportionments may be made into spend concepts and/or objects not explicitly listed in the FY2027 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 Certified Second Revised 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 FY2027, 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.- The Reserve Fund for Budget Stabilization and the Capital Projects Fund established through a separate Budget Resolution may be funded using Special Revenue Fund resources. The Capital Projects Fund is intended to be the primary programmatic instrument for the planning, investment, and financing of public investment expenditure of Capital Assets and related infrastructure of the Government of Puerto Rico. The Reserve Fund for Budget Stabilization is intended to strengthen fiscal resilience and respond appropriately to revenue cycles.

Section 12.- 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 13.- 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 Certified Second Revised 2024 Commonwealth Fiscal Plan shall be responsible for not spending or encumbering during FY2027 any amount that exceeds the authorized SRF budget amounts for FY2027. 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, 2026, that no amount was spent or encumbered that exceeded the authorized SRF amount in the certified budget for FY2026.

Section 14.- 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 15.- On or before July 31, 2026, the Governor shall provide to the Oversight Board budget projections of SRF revenues and expenditures for each quarter of FY2027, 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 16.- Any legislation that modifies the use or purposes of the funds allocated in this budget will require a prior certification of fiscal impact and compliance with the Certified Second Revised 2024 Commonwealth Fiscal Plan, which identifies a viable source of funds that is aligned with this budget, in order to guarantee compliance with said Certified Second Revised 2024 Commonwealth Fiscal Plan.

Section 17.- 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 18.- 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 19.- 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 FY2027.

FEDERAL FUNDS

I.	**Public Safety**			
1.	**Department of Public Safety**			
A.	Payroll and related costs			2,848,000
	i	Salaries	2,005,000	
	ii	Salaries for trust employees	395,000	
	iii	Christmas bonus	2,000	
	iv	Healthcare	178,000	
	v	Other benefits	268,000	
B.	Purchased services			1,552,000
	i	Leases (excluding PBA)	324,000	
	ii	Maintenance & Repairs	50,000	
	iii	Other purchased services	1,178,000	
C.	Transportation			31,000
D.	Professional services			90,000
E.	Other operating expenses			208,000
F.	Materials and supplies			453,000
G.	Equipment purchases			1,820,000
H.	Media and advertisements			145,000
	Total Department of Public Safety			**7,147,000**
1.1	**Puerto Rico Fire Department Bureau**			
A.	Purchased services			50,000
	i	Maintenance & repairs	50,000	
B.	Other operating expenses			60,000
C.	Materials and supplies			448,000
D.	Equipment purchases			1,656,000
	Total Puerto Rico Fire Department Bureau			**2,214,000**
1.2	**Emergency and Disaster Management Bureau**			
A.	Payroll and related costs			2,848,000
	i	Salaries	2,005,000	
	ii	Salaries for trust employees	395,000	
	iii	Christmas bonus	2,000	
	iv	Healthcare	178,000	
	v	Other benefits	268,000	
B.	Purchased services			1,502,000
	i	Leases (excluding PBA)	324,000	
	ii	Other purchased services	1,178,000	

FEDERAL FUNDS

	C.	Transportation		31,000
	D.	Professional services		90,000
	E.	Other operating expenses		148,000
	F.	Materials and supplies		5,000
	G.	Equipment purchases		164,000
	H.	Media and advertisements		145,000
	Total Emergency and Disaster Management Bureau			**4,933,000**
2.	**Puerto Rico Police**			
	A.	Payroll and related costs		759,000
	i	Overtime	759,000	
	B.	Professional services		330,000
	C.	Equipment purchases		380,000
	Total Puerto Rico Police			**1,469,000**
Subtotal Public Safety				**8,616,000**
II.	**Health**			
3.	**Puerto Rico Health Insurance Administration**			
	A.	Payroll and related costs		3,770,000
	i	Salaries	1,921,000	
	ii	Salaries for trust employees	734,000	
	iii	Christmas bonus	28,000	
	iv	Healthcare	781,000	
	v	Other benefits	306,000	
	B.	Facilities and utility payments		147,000
	i	Payments to PREPA	97,000	
	ii	Payments to GSA (for fuel and lubricants)	7,000	
	iii	Other facilities costs	43,000	
	C.	Purchased services		955,000
	i	Leases (excluding PBA)	332,000	
	ii	Maintenance & repairs	127,000	
	iii	Other purchased services	496,000	
	D.	Transportation		35,000
	E.	Professional services		9,458,000
	i	Information technology (IT) professional services	78,000	
	ii	Legal professional services	324,000	
	iii	Finance and accounting professional services	848,000	
	iv	Medical professional services	135,000	

	v	Other professional services	8,073,000	
F.		Other operating expenses		45,000
G.		Materials and supplies		32,000
H.		Equipment purchases		153,000
I.		Media and advertisements		7,000
J.		Social well-being for Puerto Rico		4,168,816,000
Total Puerto Rico Health Insurance Administration				**4,183,418,000**
4. Department of Health				
A.		Payroll and related costs		48,799,000
	i	Salaries	33,645,000	
	ii	Salaries for trust employees	69,000	
	iii	Christmas bonus	553,000	
	iv	Healthcare	1,838,000	
	v	Other benefits	12,321,000	
	vi	Early retirement benefits & voluntary transition programs	150,000	
	vii	Other payroll	223,000	
B.		Facilities and utility payments		8,663,000
	i	Payments to PREPA	835,000	
	ii	Payments to PRASA	290,000	
	iii	Payments to PBA	61,000	
	iv	Payments to GSA (for fuel and lubricants)	8,000	
	v	Other facilities costs	7,469,000	
C.		Purchased services		31,289,000
	i	Leases (excluding PBA)	5,789,000	
	ii	Maintenance & repairs	4,841,000	
	iii	Other purchased services	20,659,000	
D.		Transportation		1,905,000
E.		Professional services		105,605,000
	i	Information technology (IT) professional services	8,482,000	
	ii	Medical professional services	1,538,000	
	iii	Other professional services	95,585,000	
F.		Other operating expenses		4,511,000
G.		Materials and supplies		259,747,000
H.		Equipment purchases		7,381,000
I.		Media and advertisements		5,594,000
J.		Federal Fund matching		109,358,000
K.		Donations, subsidies and other distributions		86,990,000

	L.	Appropriations to non-governmental entities		10,321,000
	M.	Undistributed appropriations		10,073,000
	Total Department of Health			**690,236,000**
4.1	**Adults University Hospital within Department of Health**			
	A.	Facilities and utility payments		6,648,000
	B.	Materials and supplies		9,411,000
	Total Adults University Hospital within Department of Health			**16,059,000**
4.2	**Pediatric University Hospital within Department of Health**			
	A.	Professional services		1,523,000
	i	Medical professional services	1,523,000	
	B.	Materials and supplies		1,442,000
	Total Pediatric University Hospital within Department of Health			**2,965,000**
4.3	**Bayamón University Hospital within Department of Health**			
	A.	Purchased services		15,000
	i	Maintenance & repairs	5,000	
	ii	Other purchased services	10,000	
	B.	Other operating expenses		360,000
	C.	Materials and supplies		1,925,000
	Total Bayamón University Hospital within Department of Health			**2,300,000**
4.4	**Other Programs within Department of Health**			
	A.	Payroll and related costs		48,799,000
	i	Salaries	33,645,000	
	ii	Salaries for trust employees	69,000	
	iii	Christmas bonus	553,000	
	iv	Healthcare	1,838,000	
	v	Other benefits	12,321,000	
	vi	Early retirement benefits & voluntary transition programs	150,000	
	vii	Other payroll	223,000	
	B.	Facilities and utility payments		2,015,000
	i	Payments to PREPA	835,000	
	ii	Payments to PRASA	290,000	
	iii	Payments to PBA	61,000	
	iv	Payments to GSA (for fuel and lubricants)	8,000	
	v	Other facilities costs	821,000	

C.		Purchased services		31,274,000
	i	Leases (excluding PBA)	5,789,000	
	ii	Maintenance & repairs	4,836,000	
	iii	Other purchased services	20,649,000	
D.		Transportation		1,905,000
E.		Professional services		104,082,000
	i	Information technology (IT) professional services	8,482,000	
	ii	Medical professional services	15,000	
	iii	Other professional services	95,585,000	
F.		Other operating expenses		4,151,000
G.		Materials and supplies		246,969,000
H.		Equipment purchases		7,381,000
I.		Media and advertisements		5,594,000
J.		Federal Fund matching		109,358,000
K.		Donations, subsidies and other distributions		86,990,000
L.		Appropriations to non-governmental entities		10,321,000
M.		Undistributed appropriations		10,073,000
Total Other Programs within Department of Health				**668,912,000**
5.		**Mental Health and Drug Addiction Services Administration**		
A.		Payroll and related costs		6,622,000
	i	Salaries	4,818,000	
	ii	Overtime	101,000	
	iii	Christmas bonus	430,000	
	iv	Healthcare	382,000	
	v	Other benefits	891,000	
B.		Facilities and utility payments		117,000
	i	Payments to PBA	12,000	
	ii	Payments to GSA (for fuel and lubricants)	11,000	
	iii	Other facilities costs	94,000	
C.		Purchased services		3,407,000
	i	Leases (excluding PBA)	197,000	
	ii	Maintenance & repairs	19,000	
	iii	Other purchased services	3,191,000	
D.		Transportation		118,000
E.		Professional services		37,919,000
	i	Information technology (IT) professional services	128,000	
	ii	Medical professional services	2,084,000	

iii	Other professional services	35,707,000	
F.	Other operating expenses		2,045,000
G.	Materials and supplies		3,679,000
H.	Equipment purchases		398,000
I.	Social well-being for Puerto Rico		252,000
J.	Appropriations to non-governmental entities		4,249,000
	Total Mental Health and Drug Addiction Services Administration		**58,806,000**
6.	**University of Puerto Rico Comprehensive Cancer Center**		
A.	Payroll and related costs		4,079,000
i	Salaries	3,265,000	
ii	Christmas bonus	38,000	
iii	Healthcare	304,000	
iv	Other benefits	472,000	
B.	Transportation		140,000
C.	Professional services		2,508,000
D.	Other operating expenses		1,093,000
E.	Materials and supplies		143,000
F.	Equipment purchases		5,000
G.	Federal Fund matching		363,000
H.	Undistributed appropriations		1,066,000
	Total University of Puerto Rico Comprehensive Cancer Center		**9,397,000**
	Subtotal Health		**4,941,857,000**
III.	**Education**		
7.	**Department of Education**		
A.	Payroll and related costs		401,976,000
i	Salaries	313,309,000	
ii	Salaries for trust employees	27,018,000	
iii	Christmas bonus	4,674,000	
iv	Healthcare	12,828,000	
v	Other benefits	37,532,000	
vi	Other payroll	6,615,000	
B.	Facilities and utility payments		14,261,000
i	Payments to PREPA	6,778,000	
ii	Payments to PRASA	5,099,000	
iii	Payments to GSA (for fuel and lubricants)	382,000	
iv	Other facilities costs	2,002,000	

FEDERAL FUNDS

	C.		Purchased services		21,975,000
		i	Payments for PRIMAS	100,000	
		ii	Leases (excluding PBA)	6,564,000	
		iii	Maintenance & repairs	1,288,000	
		iv	Other purchased services	14,023,000	
	D.		Transportation		4,730,000
	E.		Professional services		228,770,000
		i	Information technology (IT) professional services	73,000	
		ii	Legal professional services	1,980,000	
		iii	Finance and accounting professional services	1,348,000	
		iv	Engineering and architecture professional services	36,434,000	
		v	Other professional services	188,935,000	
	F.		Other operating expenses		43,001,000
	G.		Capital expenditures		12,976,000
	H.		Materials and supplies		139,540,000
	I.		Equipment purchases		40,414,000
	J.		Media and advertisements		201,000
	K.		Donations, subsidies and other distributions		1,639,000
	L.		Social well-being for Puerto Rico		58,042,000
	M.		Appropriations to non-governmental entities		853,000
	N.		Undistributed appropriations		105,851,000
	Total Department of Education				**1,074,229,000**
7.1	**Special Education Program within Department of Education**				
	A.		Payroll and related costs		8,487,000
		i	Salaries	7,599,000	
		ii	Christmas bonus	102,000	
		iii	Healthcare	244,000	
		iv	Other benefits	542,000	
	B.		Transportation		357,000
	C.		Professional services		89,263,000
	D.		Other operating expenses		717,000
	E.		Materials and supplies		1,342,000
	F.		Equipment purchases		1,500,000
	G.		Donations, subsidies and other distributions		970,000
	H.		Undistributed appropriations		50,317,000
	Total Special Education Program within Department				**152,953,000**

of Education

7.2	**Career and Technical Education within the Department of Education**			
	A.	Payroll and related costs		3,066,000
	i	Salaries	2,769,000	
	ii	Christmas bonus	21,000	
	iii	Healthcare	49,000	
	iv	Other benefits	227,000	
	B.	Purchased services		2,000
	C.	Transportation		62,000
	D.	Professional services		1,098,000
	E.	Other operating expenses		2,037,000
	F.	Materials and supplies		3,843,000
	G.	Equipment purchases		10,004,000
	H.	Undistributed appropriations		137,000
	Total Career and Technical Education with the Department of Education			**20,249,000**
7.3	**Other Programs within the Department of Education**			
	A.	Payroll and related costs		390,423,000
	i	Salaries	302,941,000	
	ii	Salaries for trust employees	27,018,000	
	iii	Christmas bonus	4,551,000	
	iv	Healthcare	12,535,000	
	v	Other benefits	36,763,000	
	vi	Other payroll	6,615,000	
	B.	Facilities and utility payments		14,261,000
	i	Payments to PREPA	6,778,000	
	ii	Payments to PRASA	5,099,000	
	iii	Payments to GSA (for fuel and lubricants)	382,000	
	iv	Other facilities costs	2,002,000	
	C.	Purchased services		21,973,000
	i	Payments for PRIMAS	100,000	
	ii	Leases (excluding PBA)	6,564,000	
	iii	Maintenance & repairs	1,288,000	
	iv	Other purchased services	14,021,000	
	D.	Transportation		4,311,000

E.	Professional services		138,409,000
i	Information technology (IT) professional services	73,000	
ii	Legal professional services	1,980,000	
iii	Finance and accounting professional services	1,348,000	
iv	Engineering and architecture professional services	36,434,000	
v	Other professional services	98,574,000	
F.	Other operating expenses		40,247,000
G.	Capital expenditures		12,976,000
H.	Materials and supplies		134,355,000
I.	Equipment purchases		28,910,000
J.	Media and advertisements		201,000
K.	Donations, subsidies and other distributions		669,000
L.	Social well-being for Puerto Rico		58,042,000
M.	Appropriations to non-governmental entities		853,000
N.	Undistributed appropriations		55,397,000
	Total Other Programs within the Department of Education		**901,027,000**
	Subtotal Education		**1,074,229,000**
IV.	**Families & Children**		
8.	**Administration for Socioeconomic Development of the Family**		
A.	Payroll and related costs		31,482,000
i	Salaries	26,095,000	
ii	Salaries for trust employees	417,000	
iii	Healthcare	1,881,000	
iv	Other benefits	3,089,000	
B.	Facilities and utility payments		1,423,000
i	Payments to GSA (for fuel and lubricants)	81,000	
ii	Other facilities costs	1,342,000	
C.	Purchased services		8,781,000
i	Leases (excluding PBA)	5,863,000	
ii	Maintenance & repairs	216,000	
iii	Other purchased services	2,702,000	
D.	Transportation		460,000
E.	Professional services		16,024,000
i	Information technology (IT) professional services	10,933,000	
ii	Legal professional services	537,000	
iii	Medical professional services	140,000	
iv	Other professional services	4,414,000	

	F.	Other operating expenses		6,291,000
	G.	Materials and supplies		682,000
	H.	Equipment purchases		1,585,000
	I.	Media and advertisements		728,000
	J.	Donations, subsidies and other distributions		27,454,000
	K.	Social well-being for Puerto Rico		3,043,470,000
	L.	Undistributed appropriations		6,638,000
	Total Administration for Socioeconomic Development of the Family			**3,145,018,000**
9.	**Administration for Integral Development of Childhood**			
	A.	Payroll and related costs		12,049,000
	i	Salaries	9,796,000	
	ii	Overtime	1,000	
	iii	Christmas bonus	254,000	
	iv	Healthcare	865,000	
	v	Other benefits	1,133,000	
	B.	Facilities and utility payments		225,000
	i	Payments to PREPA	100,000	
	ii	Payments to PRASA	75,000	
	iii	Other facilities costs	50,000	
	C.	Purchased Services		1,274,000
	i	Leases (excluding PBA)	400,000	
	ii	Maintenance & repairs	121,000	
	iii	Other purchased services	753,000	
	D.	Transportation		80,000
	E.	Professional services		8,309,000
	i	Information technology (IT) professional services	927,000	
	ii	Legal professional services	366,000	
	iii	Finance and accounting professional services	35,000	
	iv	Other professional services	6,981,000	
	F.	Other operating expenses		700,000
	G.	Materials and supplies		159,000
	H.	Equipment purchases		676,000
	I.	Donations, subsidies and other distributions		105,554,000
	J.	Social well-being for Puerto Rico		24,618,000
	Total Administration for Integral Development of Childhood			**153,644,000**
10.	**Family and Children Administration**			

FEDERAL FUNDS

A.		Payroll and related costs		23,972,000
	i	Salaries	20,286,000	
	ii	Christmas bonus	311,000	
	iii	Healthcare	1,009,000	
	iv	Other benefits	2,366,000	
B.		Facilities and utility payments		824,000
C.		Purchased services		6,861,000
	i	Leases (excluding PBA)	1,984,000	
	ii	Other purchased services	4,877,000	
D.		Professional services		22,581,000
	i	Information technology (IT) professional services	2,450,000	
	ii	Legal professional services	1,762,000	
	iii	Other professional services	18,369,000	
E.		Transportation		228,000
F.		Other operating expenses		522,000
G.		Materials and supplies		607,000
H.		Equipment purchases		937,000
I.		Media and advertisements		849,000
J.		Donations, subsidies and other distributions		11,680,000
K.		Social well-being for Puerto Rico		398,000
Total Family and Children Administration				**69,459,000**

11. Child Support Administration (ASUME)

A.		Payroll and related costs		12,893,000
	i	Salaries	9,454,000	
	ii	Salaries for trust employees	1,531,000	
	iii	Healthcare	603,000	
	iv	Other benefits	1,299,000	
	v	Other payroll	6,000	
B.		Facilities and utility payments		295,000
	i	Payments to PREPA	173,000	
	ii	Payments to PRASA	7,000	
	iii	Payments to GSA (for fuel and lubricants)	15,000	
	iv	Other facilities costs	100,000	
C.		Purchased services		6,963,000
	i	Payments for PRIMAS	64,000	
	ii	Leases (excluding PBA)	310,000	
	iii	Maintenance & repairs	66,000	

iv	Other purchased services	6,523,000	
D.	Transportation		15,000
E.	Professional services		858,000
i	Information technology (IT) professional services	345,000	
ii	Legal professional services	199,000	
iii	Other professional services	314,000	
F.	Other operating expenses		45,000
G.	Materials and supplies		112,000
H.	Media and advertisements		75,000
I.	Equipment purchases		41,000
J.	Undistributed appropriations		2,700,000
	Total Child Support Administration (ASUME)		**23,997,000**
12.	**Secretariat of the Department of the Family**		
A.	Payroll and related costs		4,870,000
i	Salaries	4,236,000	
ii	Overtime	6,000	
iii	Christmas bonus	61,000	
iv	Healthcare	138,000	
v	Other benefits	429,000	
B.	Facilities and utility payments		126,000
i	Payments to PREPA	110,000	
ii	Payments to GSA (for fuel and lubricants)	2,000	
iii	Other facilities costs	14,000	
C.	Purchased services		1,885,000
i	Leases (excluding PBA)	1,720,000	
ii	Maintenance & repairs	16,000	
iii	Other purchased services	149,000	
D.	Transportation		12,000
E.	Professional services		6,146,000
i	Information technology (IT) professional services	30,000	
ii	Legal professional services	45,000	
iii	Medical professional services	5,307,000	
iv	Other professional services	764,000	
F.	Other operating expenses		725,000
G.	Materials and supplies		91,000
H.	Equipment purchases		32,000
I.	Media and advertisements		57,000

	J.	Appropriations to non-governmental entities		3,191,000
	K.	Undistributed appropriations		391,000
		Total Secretariat of the Department of the Family		**17,526,000**
		Subtotal Families & Children		**3,409,644,000**
V.		**Executive Office**		
	13.	**Office of the Governor**		
	A.	Payroll and related costs		310,000
	i	Salaries for trust employees	266,000	
	ii	Christmas bonus	3,000	
	iii	Healthcare	15,000	
	iv	Other benefits	26,000	
		Total Office of the Governor		**310,000**
	14.	**Puerto Rico Public Private Partnership Authority**		
	A.	Payroll and related costs		34,499,000
	i	Salaries	27,011,000	
	ii	Other benefits	7,488,000	
	B.	Purchased services		2,289,000
	C.	Transportation		165,000
	D.	Professional services		130,300,000
	E.	Other operating expenses		1,047,000
	F.	Materials and supplies		40,000
	G.	Equipment purchases		410,000
		Total Puerto Rico Public Private Partnership Authority		**168,750,000**
	15.	**Office of Socioeconomic and Community Development**		
	A.	Payroll and related costs		901,000
	i	Salaries	689,000	
	ii	Salaries for trust employees	96,000	
	iii	Christmas bonus	9,000	
	iv	Healthcare	30,000	
	v	Other benefits	77,000	
	B.	Facilities and utility payments		39,000
	i	Payments to PRASA	5,000	
	ii	Payments to GSA (for fuel and lubricants)	5,000	
	iii	Other facilities costs	29,000	
	C.	Purchased services		260,000

		i	Payments for PRIMAS	3,000	
		ii	Leases (excluding PBA)	20,000	
		iii	Maintenance & Repairs	20,000	
		iv	Other purchased services	217,000	
	D.		Transportation		54,000
	E.		Professional services		1,421,000
		i	Legal professional services	200,000	
		ii	Finance and accounting professional services	20,000	
		iii	Other professional services	1,201,000	
	F.		Other operating expenses		147,000
	G.		Materials and supplies		215,000
	H.		Equipment purchases		298,000
	I.		Media and advertisements		5,000
	J.		Social well-being for Puerto Rico		28,968,000
	Total Office of Socioeconomic and Community Development				**32,308,000**
16.	**State Historic Preservation Office of Puerto Rico**				
	A.		Payroll and related costs		547,000
		i	Salaries	479,000	
		ii	Christmas bonus	7,000	
		iii	Healthcare	16,000	
		iv	Other benefits	45,000	
	B.		Purchased services		40,000
	C.		Transportation		10,000
	D.		Professional services		157,000
		i	Finance and accounting professional services	10,000	
		ii	Other professional services	147,000	
	E.		Materials and supplies		51,000
	F.		Equipment purchases		65,000
	Total State Historic Preservation Office of Puerto Rico				**870,000**
Subtotal Executive Office					**202,238,000**
VI.	**Public Works**				
17.	**Puerto Rico Ports Authority**				
	A.		Capital expenditures		384,000,000
	Total Puerto Rico Ports Authority				**384,000,000**
18.	**Puerto Rico Integrated Transit Authority**				

	A.	Payroll and related costs		3,659,000
	i	Salaries	3,256,000	
	ii	Other benefits	403,000	
	B.	Purchased services		450,000
	i	Maintenance & repairs	450,000	
	C.	Professional services		200,000
	D.	Capital expenditures		13,700,000
	E.	Materials and supplies		2,750,000
	F.	Media and advertisements		8,000
	Total Puerto Rico Integrated Transit Authority			**20,767,000**
19.	**Puerto Rico Traffic Safety Commission**			
	A.	Payroll and related costs		954,000
	i	Salaries	805,000	
	ii	Christmas bonus	13,000	
	iii	Healthcare	27,000	
	iv	Other benefits	109,000	
	B.	Facilities and utility payments		10,000
	i	Payments to GSA (for fuel and lubricants)	10,000	
	C.	Purchased services		83,000
	i	Leases (excluding PBA)	18,000	
	ii	Maintenance & repairs	8,000	
	iii	Other purchased services	57,000	
	D.	Transportation		109,000
	E.	Professional services		1,195,000
	i	Information technology (IT) professional services	400,000	
	ii	Legal professional services	30,000	
	iii	Finance and accounting professional services	25,000	
	iv	Other professional services	740,000	
	F.	Other operating expenses		4,880,000
	G.	Materials and supplies		5,000
	H.	Equipment purchases		43,000
	I.	Media and advertisements		3,816,000
	Total Puerto Rico Traffic Safety Commission			**11,095,000**
Subtotal Public Works				**415,862,000**
VII.	**Economic Development**			
20.	**Department of Economic Development & Commerce**			

FEDERAL FUNDS

	A.		Payroll and related costs		17,802,000
		i	Salaries	14,077,000	
		ii	Salaries for trust employees	933,000	
		iii	Christmas bonus	152,000	
		iv	Healthcare	898,000	
		v	Other benefits	1,732,000	
		vi	Other payroll	10,000	
	B.		Facilities and utility payments		42,000
		i	Payments to PREPA	20,000	
		ii	Payments to GSA (for fuel and lubricants)	10,000	
		iii	Other facilities costs	12,000	
	C.		Purchased services		891,000
		i	Leases (excluding PBA)	581,000	
		ii	Other purchased services	310,000	
	D.		Transportation		9,402,000
	E.		Professional services		28,082,000
		i	Information technology (IT) professional services	750,000	
		ii	Legal professional services	300,000	
		iii	Other professional services	27,032,000	
	F.		Other operating expenses		3,651,000
	G.		Materials and supplies		671,000
	H.		Equipment purchases		12,726,000
	I.		Media and advertisements		624,000
	J.		Donations, subsidies and other distributions		104,016,000
	K.		Appropriations to non-governmental entities		9,806,000
	Total Department of Economic Development & Commerce				**187,713,000**
Subtotal Economic Development					**187,713,000**
VIII. Labor					
21.	**Vocational Rehabilitation Administration**				
	A.		Payroll and related costs		29,546,000
		i	Salaries	23,874,000	
		ii	Salaries for trust employees	712,000	
		iii	Overtime	40,000	
		iv	Healthcare	1,663,000	
		v	Other benefits	3,257,000	
	B.		Facilities and utility payments		1,610,000
		i	Payments to PREPA	924,000	

	ii	Payments to PRASA	311,000	
	iii	Payments to PBA	120,000	
	iv	Payments to GSA (for fuel and lubricants)	55,000	
	v	Other facilities costs	200,000	
	C.	Purchased services		9,525,000
	i	Leases (excluding PBA)	5,416,000	
	ii	Maintenance & repairs	177,000	
	iii	Other purchased services	3,932,000	
	D.	Transportation		376,000
	E.	Professional services		2,571,000
	i	Medical professional services	800,000	
	ii	Other professional services	1,771,000	
	F.	Other operating expenses		430,000
	G.	Materials and supplies		233,000
	H.	Equipment purchases		668,000
	I.	Media and advertisements		10,000
	J.	Donations, subsidies and other distributions		85,000
	K.	Social well-being for Puerto Rico		5,600,000
	L.	Appropriations to non-governmental entities		10,946,000
	Total Vocational Rehabilitation Administration			**61,600,000**
22.	**Puerto Rico Department of Labor and Human Resources**			
	A.	Payroll and related costs		22,394,000
	i	Salaries	18,680,000	
	ii	Salaries for trust employees	49,000	
	iii	Christmas bonus	252,000	
	iv	Healthcare	1,342,000	
	v	Other benefits	1,482,000	
	vi	Early retirement benefits & voluntary transition programs	589,000	
	B.	Facilities and utility payments		574,000
	i	Payments to PREPA	312,000	
	ii	Payments to PRASA	17,000	
	iii	Payments to PBA	25,000	
	iv	Other facilities costs	220,000	
	C.	Purchased services		1,217,000
	i	Leases (excluding PBA)	598,000	
	ii	Maintenance & repairs	40,000	
	iii	Other purchased services	579,000	

		D.	Transportation		245,000
		E.	Professional services		6,383,000
		i	Information technology (IT) professional services	2,987,000	
		ii	Other professional services	3,396,000	
		F.	Other operating expenses		357,000
		G.	Materials and supplies		122,000
		H.	Equipment purchases		281,000
		I.	Media and advertisements		2,000
		J.	Undistributed appropriations		631,000
		Total Puerto Rico Department of Labor and Human Resources			**32,206,000**
	Subtotal Labor				**93,806,000**
IX.	**Corrections**				
	23.	**Department of Correction and Rehabilitation**			
		A.	Purchased services		78,000
		B.	Transportation		14,000
		C.	Professional services		707,000
		D.	Materials and supplies		66,000
		Total Department of Correction and Rehabilitation			**865,000**
	Subtotal Corrections				**865,000**
X.	**Justice**				
	24.	**Puerto Rico Department of Justice**			
		A.	Payroll and related costs		6,701,000
		i	Salaries	5,719,000	
		ii	Salaries for trust employees	93,000	
		iii	Christmas bonus	37,000	
		iv	Healthcare	288,000	
		v	Other benefits	564,000	
		B.	Facilities and utility payments		10,000
		C.	Purchased services		394,000
		i	Leases (excluding PBA)	8,000	
		ii	Maintenance & repairs	1,000	
		iii	Other purchased services	385,000	
		D.	Transportation		187,000
		E.	Professional services		376,000
		i	Legal professional services	60,000	
		ii	Finance and accounting professional services	2,000	

		iii	Other professional services	314,000	
		F.	Other operating expenses		310,000
		G.	Materials and supplies		63,000
		H.	Equipment purchases		19,000
		I.	Federal Fund matching		65,000
		J.	Social well-being for Puerto Rico		65,000
		K.	Appropriations to non-governmental entities		13,871,000
		Total Puerto Rico Department of Justice			**22,061,000**
	Subtotal Justice				**22,061,000**
XI.	**Agriculture**				
	25.	**Puerto Rico Department of Agriculture**			
		A.	Payroll and related costs		833,000
		i	Salaries	698,000	
		ii	Healthcare	50,000	
		iii	Other benefits	85,000	
		B.	Transportation		29,000
		C.	Professional services		46,000
		D.	Other operating expenses		3,000
		E.	Materials and supplies		15,000
		F.	Equipment purchases		21,000
		Total Puerto Rico Department of Agriculture			**947,000**
	Subtotal Agriculture				**947,000**
XII.	**Environmental**				
	26.	**Department of Natural and Environmental Resources**			
		A.	Payroll and related costs		11,377,000
		i	Salaries	9,682,000	
		ii	Christmas bonus	48,000	
		iii	Healthcare	498,000	
		iv	Other benefits	1,149,000	
		B.	Purchased services		522,000
		i	Maintenance & repairs	339,000	
		ii	Other purchased services	183,000	
		C.	Transportation		510,000
		D.	Professional services		2,225,000
		i	Information technology (IT) professional services	47,000	
		ii	Other professional services	2,178,000	

		E.	Other operating expenses		602,000
		F.	Capital expenditures		113,365,000
		G.	Materials and supplies		4,262,000
		H.	Equipment purchases		1,647,000
		I.	Media and advertisements		9,000
		J.	Undistributed appropriations		1,911,000
		Total Department of Natural and Environmental Resources			**136,430,000**
	Subtotal Environmental				**136,430,000**
XIII.	**Housing**				
	27.	**Department of Housing**			
		A.	Payroll and related costs		39,914,000
		i	Salaries	25,462,000	
		ii	Salaries for trust employees	7,711,000	
		iii	Overtime	65,000	
		iv	Healthcare	3,196,000	
		v	Other benefits	3,480,000	
		B.	Social well-being for Puerto Rico		21,763,000
		C.	Undistributed appropriations		3,186,679,000
		Total Department of Housing			**3,248,356,000**
	28.	**Public Housing Administration**			
		A.	Payroll and related costs		51,794,000
		i	Salaries	32,567,000	
		ii	Salaries for trust employees	2,785,000	
		iii	Christmas bonus	419,000	
		iv	Healthcare	4,274,000	
		v	Other benefits	8,047,000	
		vi	Early retirement benefits & voluntary transition programs	3,245,000	
		vii	Other payroll	457,000	
		B.	Facilities and utility payments		21,235,000
		i	Payments to PREPA	13,436,000	
		ii	Payments to PRASA	4,344,000	
		iii	Other facilities costs	3,455,000	
		C.	Purchased services		208,990,000
		D.	Transportation		3,141,000
		E.	Professional services		107,898,000
		i	Legal professional services	2,119,000	

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		ii	Finance and accounting professional services	259,000	
		iii	Other professional services	105,520,000	
		F.	Other operating expenses		103,945,000
		G.	Capital expenditures		90,464,000
		H.	Materials and supplies		48,272,000
		I.	Equipment purchases		68,328,000
		J.	Media and advertisements		442,000
		K.	Debt service		35,090,000
		Total Public Housing Administration			**739,599,000**
	29.	**Puerto Rico Housing Finance Authority**			
		A.	Payroll and related costs		1,751,000
		i	Salaries	1,244,000	
		ii	Christmas bonus	24,000	
		iii	Healthcare	288,000	
		iv	Other benefits	195,000	
		B.	Donations, subsidies and other distributions		23,460,000
		C.	Social well-being for Puerto Rico		156,196,000
		Total Puerto Rico Housing Finance Authority			**181,407,000**
	Subtotal Housing				**4,169,362,000**
XIV.	**Culture**				
	30.	**Institute of Puerto Rican Culture**			
		A.	Payroll and related costs		251,000
		i	Salaries	161,000	
		ii	Salaries for trust employees	60,000	
		iii	Healthcare	8,000	
		iv	Other benefits	22,000	
		B.	Purchased services		7,000
		C.	Transportation		8,000
		D.	Professional services		358,000
		E.	Other operating expenses		193,000
		F.	Materials and supplies		8,000
		G.	Donations, subsidies and other distributions		150,000
		Total Institute of Puerto Rican Culture			**975,000**
	Subtotal Culture				**975,000**
XV.	**Independent Agencies**				

31.	**Integral Development of the “Península de Cantera"**			
	A.	Payroll and related costs		672,000
	i	Salaries	659,000	
	ii	Healthcare	5,000	
	iii	Other benefits	8,000	
	B.	Professional services		102,000
	C.	Other operating expenses		156,000
	D.	Capital expenditures		7,561,000
	Total Integral Development of the “Península de Cantera"			**8,491,000**
32.	**Corporation for the "Caño Martin Peña" Enlace Project**			
	A.	Payroll and related costs		189,000
	i	Salaries for trust employees	164,000	
	ii	Healthcare	6,000	
	iii	Other benefits	19,000	
	B.	Purchased services		2,000
	C.	Professional services		25,000
	D.	Capital expenditures		8,965,000
	Total Corporation for the "Caño Martin Peña" Enlace Project			**9,181,000**
33.	**Office of Public Safety Affairs**			
	A.	Payroll and related costs		676,000
	i	Salaries for trust employees	594,000	
	ii	Christmas bonus	7,000	
	iii	Healthcare	15,000	
	iv	Other benefits	60,000	
	B.	Purchased services		56,000
	C.	Transportation		7,000
	D.	Professional services		10,000
	E.	Materials and supplies		1,000
	F.	Equipment purchases		23,000
	G.	Donations, subsidies and other distributions		13,681,000
	Total Office of Public Safety Affairs			**14,454,000**
34.	**Puerto Rico National Guard**			
	A.	Payroll and related costs		8,127,000
	i	Salaries	6,467,000	
	ii	Overtime	111,000	

		iii Christmas bonus	276,000	
		iv Healthcare	188,000	
		v Other benefits	1,085,000	
	B.	Facilities and utility payments		6,429,000
		i Payments to PREPA	4,594,000	
		ii Payments to PRASA	1,098,000	
		iii Other facilities costs	737,000	
	C.	Purchased services		2,238,000
		i Leases (excluding PBA)	523,000	
		ii Maintenance & repairs	625,000	
		iii Other purchased services	1,090,000	
	D.	Transportation		208,000
	E.	Professional services		10,865,000
	F.	Other operating expenses		4,380,000
	G.	Materials and supplies		3,505,000
	H.	Equipment purchases		1,044,000
	I.	Donations, subsidies and other distributions		133,000
	J.	Undistributed appropriations		851,000
	Total Puerto Rico National Guard			**37,780,000**
	Subtotal Independent Agencies			**69,906,000**
XVI.	**Utilities Commission**			
	35. Public Service Regulatory Board			
	A.	Payroll and related costs		1,386,000
		i Salaries	1,103,000	
		ii Salaries for trust employees	70,000	
		iii Healthcare	41,000	
		iv Other benefits	136,000	
		v Other payroll	36,000	
	B.	Facilities and utility payments		44,000
		i Payments to GSA (for fuel and lubricants)	36,000	
		ii Other facilities costs	8,000	
	C.	Purchased services		97,000
		i Leases (excluding PBA)	6,000	
		ii Maintenance & repairs	10,000	
		iii Other purchased services	81,000	
	D.	Transportation		88,000
	E.	Professional services		129,000

		i	Legal professional services	40,000	
		ii	Finance and accounting professional services	21,000	
		iii	Other professional services	68,000	
	F.		Other operating expenses		2,000
	G.		Materials and supplies		86,000
	H.		Equipment purchases		108,000
	I.		Media and advertisements		246,000
	Total Public Service Regulatory Board				**2,186,000**
Subtotal Utilities Commission					**2,186,000**
XVII. Ombudsman					
36.	**Office of the Women's Advocate**				
	A.		Payroll and related costs		158,000
		i	Salaries	137,000	
		ii	Healthcare	6,000	
		iii	Other benefits	15,000	
	B.		Facilities and utility payments		30,000
	C.		Professional services		88,000
	D.		Media and advertisements		95,000
	E.		Donations, subsidies and other distributions		943,000
	F.		Appropriations to non-governmental entities		1,539,000
	Total Office of the Women's Advocate				**2,853,000**
37.	**Elderly and Retired People Advocate Office**				
	A.		Payroll and related costs		4,273,000
		i	Salaries	3,394,000	
		ii	Salaries for trust employees	76,000	
		iii	Christmas bonus	81,000	
		iv	Healthcare	262,000	
		v	Other benefits	387,000	
		vi	Other payroll	73,000	
	B.		Facilities and utility payments		29,000
		i	Payments to GSA (for fuel and lubricants)	3,000	
		ii	Other facilities costs	26,000	
	C.		Purchased services		8,846,000
		i	Leases (excluding PBA)	329,000	
		ii	Maintenance & repairs	2,000	
		iii	Other purchased services	8,515,000	

	D.	Transportation		327,000
	E.	Professional services		914,000
	i	Legal professional services	122,000	
	ii	Finance and accounting professional services	114,000	
	iii	Other professional services	678,000	
	F.	Other operating expenses		1,241,000
	G.	Materials and supplies		108,000
	H.	Equipment purchases		100,000
	I.	Media and advertisements		198,000
	J.	Donations, subsidies and other distributions		9,668,000
	K.	Appropriations to non-governmental entities		4,210,000
	Total Elderly and Retired People Advocate Office			**29,914,000**
38.	**Office of Protection and Defense for People with Disabilities**			
	A.	Payroll and related costs		1,330,000
	i	Salaries	1,149,000	
	ii	Christmas bonus	14,000	
	iii	Healthcare	55,000	
	iv	Other benefits	112,000	
	B.	Facilities and utility payments		75,000
	i	Payments to PBA	46,000	
	ii	Payments to GSA (for fuel and lubricants)	3,000	
	iii	Other facilities costs	26,000	
	C.	Purchased services		100,000
	i	Leases (excluding PBA)	24,000	
	ii	Maintenance & Repairs	1,000	
	iii	Other purchased services	75,000	
	D.	Transportation		110,000
	E.	Professional services		68,000
	i	Finance and accounting professional services	32,000	
	ii	Other professional services	36,000	
	F.	Other operating expenses		57,000
	G.	Materials and supplies		28,000
	H.	Equipment purchases		111,000
	I.	Media and advertisements		170,000
	Total Office of Protection and Defense for People with Disabilities			**2,049,000**
Subtotal Ombudsman				**34,816,000**

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XVIII.	**Treasury/Office of the Chief Financial Officer**			
39.	**Office of Management and Budget**			
A.	Payroll and related costs			336,000
i	Salaries for trust employees		312,000	
ii	Other benefits		24,000	
B.	Transportation			12,000
C.	Professional services			9,701,000
D.	Other operating expenses			447,000
E.	Materials and supplies			26,000
F.	Equipment purchases			32,000
G.	Media and advertisements			120,000
H.	Appropriations to non-governmental entities			150,426,000
I.	Undistributed appropriations			27,000
	Total Office of Management and Budget			**161,127,000**
	Subtotal Treasury/Office of the Chief Financial Officer			**161,127,000**
	TOTAL FEDERAL FUNDS			**14,932,640,000**

Section 20.- The Special Revenue Funds and Federal Funds budget for FY2027 shall take effect on July 1, 2026.