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Executive Director

BY ELECTRONIC MAIL

June 17, 2025

Mr. Orlando Rivera Berríos
Executive Director
Office of Management and Budget

Re: Response to various reapportionment requests

Dear Mr. Rivera Berríos,

This letter is in response to various budgetary reprogramming requests submitted by certain government agencies through the Office of Management and Budget (“OMB”) to the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) for review and approval.

After reviewing the request and the supporting documentation, the Oversight Board makes the following determinations:

1. 2025-55692 Puerto Rico Department of the Treasury (024) - Fund extension until June 30, 2026, of FY2025 Special Revenue Fund (“SRF”) Certified Budget accounts to support various projects related to the renovations in both the Caguas and Mayaguez locations, the installation of an integrated modular system, and the purchase of raw materials.

Determination: Approved

Approved amount: \$1,020,750

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|--|------|----------------------------|-----------|-------------------|
| 55692 | Approved | (024)-Puerto Rico Department of the Treasury | SRF | E2990-524-0240000-007-2025 | \$40,000 | 6/30/2026 |
| 55692 | Approved | (024)-Puerto Rico Department of the Treasury | SRF | E4414-524-0240000-007-2025 | \$2,000 | 6/30/2026 |
| 55692 | Approved | (024)-Puerto Rico Department of the Treasury | SRF | E5050-524-0240000-011-2025 | \$10,000 | 6/30/2026 |
| 55692 | Approved | (024)-Puerto Rico Department of the Treasury | SRF | E4992-524-0240000-010-2025 | \$968,750 | 6/30/2026 |

2. 2025-56790 Medical Services Administration of Puerto Rico (090) - Fund extension until June 30, 2026, to cover the current necessities of the intensive care units of the Trauma Hospital.

Determination: Approved

Approved amount: \$12,436,571

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|--|------|------------|--------------|-------------------|
| 56790 | Approved | (090)-Medical Services Administration of Puerto Rico | SRF | 110-021509 | \$12,436,571 | 6/30/2026 |

3. 2025-56789 Medical Services Administration of Puerto Rico (090) - Fund extension until June 30, 2026, to cover the ongoing implementation of the Unified Cost Model System.

Determination: Approved

Approved amount: \$3,628,075

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|--|------|---------------------------------|-------------|-------------------|
| 56789 | Approved | (090)-Medical Services Administration of Puerto Rico | GF | E1290-111-0900000-1063-006-2025 | \$3,628,075 | 6/30/2026 |

4. 2025-UPR 2025-1066 University of Puerto Rico (UPR) (176) - Fund extension until December 31, 2025, to enter into a new collaborative agreement with the Office of Government Ethics.

Determination: Approved with Observations

Approved amount: \$87,500

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------------|----------------------------|---------------------------------------|------|---|----------|-------------------|
| UPR 2025-1066 | Approved with Observations | (176)-University of Puerto Rico (UPR) | GF | 10250.682.000.XXXX.160.10433 0580023.00 | \$87,500 | 1/31/2026 |

Observation: The Oversight Board approves the fund extension until January 31, 2026, instead of the requested date of December 31, 2025, in the amount of \$87,500, to execute the MOU with the Office of Government Ethics, to develop and implement 10 modules

on ethics in the integration of artificial intelligence, conditional upon UPR submitting a certification of completion and final budget-to-actual report by February 28, 2026, which must include detailed schedule of expenses incurred.

5. 2025-56883 Puerto Rico Housing Finance Corporation (235) – Prior year fund release from the FY2019 to FY2021 General Fund (“GF”) Certified Budget appropriations under social well-being for Puerto Rico cost concept to support the rehabilitation of repossessed housing for purchase options available to medium- and low-income families.

Determination: Approved
Approved amount: \$12,000,000

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|---|------|----------|-------------|-------------------|
| 56883 | Approved | (235)-Puerto Rico Housing Finance Corporation | GF | 30233070 | \$4,000,000 | 6/30/2026 |
| 56883 | Approved | (235)-Puerto Rico Housing Finance Corporation | GF | 30233070 | \$4,000,000 | 6/30/2026 |
| 56883 | Approved | (235)-Puerto Rico Housing Finance Corporation | GF | 30233070 | \$4,000,000 | 6/30/2026 |

6. 2025-56468 Puerto Rico Infrastructure Financing Authority (161) - Prior year fund release and fund recognition from surplus of World Plaza building rental income from previous years to cover operational needs.

Determination: Approved
Approved amount: \$1,346,000

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|--|------|------------|-------------|-------------------|
| 56468 | Approved | (161)-Puerto Rico Infrastructure Financing Authority | SRF | 030-052955 | \$1,346,000 | 6/30/2026 |

7. 2025-56742 Puerto Rico School of Plastic Arts (109) - Reapportionment to cover the repairs services of the administrative and classrooms building in Old San Juan.

Determination: Approved with Observations
Approved amount: \$328,000

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|------------------------------------|------|---------------------------|---------------------------|-----------------------|--|------------------|--------------|------------|----------------|
| 25 | Puerto Rico School of Plastic Arts | GF | N/A - no program breakout | Payroll and Related Costs | Salaries | N/A - not a special appropriation item | \$818,000 | \$818,000 | -\$328,000 | \$490,000 |
| 25 | Puerto Rico School of Plastic Arts | GF | N/A - no program breakout | Purchased Services | Maintenance & Repairs | N/A - not a special appropriation item | \$0 | \$0 | \$328,000 | \$328,000 |

Observation: The Oversight Board approves a reapportionment in the amount of

\$328,000 in order for the School of Plastic Arts to cover the wooden repairs in the Old San Juan building. Additionally, the Oversight Board approves a new object allocation under maintenance and repair cost object within GF Certified Budget.

8. 2025-56785 Department of Economic Development and Commerce of Puerto Rico (119) - Reapportionment and new object allocation from other operating expenses to prior year debts to cover payments to professional services provided during FY2024.

Determination: Approved
Approved amount: \$95,834

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|--|------|---------------------------|--------------------------|--|--|------------------|--------------|------------|----------------|
| 25 | Department of Economic Development and Commerce of Puerto Rico | SRF | N/A - no program breakout | Other Operating Expenses | Other operating expenses | N/A - not a special appropriation item | \$1,272,000 | \$1,272,000 | -\$95,834 | \$1,176,166 |
| 25 | Department of Economic Development and Commerce of Puerto Rico | SRF | N/A - no program breakout | Prior Periods Debts | Payments of current and prior period obligations | N/A - not a special appropriation item | \$0 | \$0 | \$95,834 | \$95,834 |

9. 2025-UPR SRF FLEURUM Reapp University of Puerto Rico (UPR) (176) - Reapportionment from payroll and related costs – salaries faculty to non-recurring special payment (non-faculty) budget line item to partially fund a non-recurring payment to 284 active union employees, specifically the first installment of \$2,000 per recipient.

Determination: Approved with Observations
Approved amount: \$619,404

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|---------------------------------|------|---------------------------|---------------------------|---|--|------------------|---------------|------------|----------------|
| 25 | University of Puerto Rico (UPR) | SRF | N/A - no program breakout | Payroll and Related Costs | Salaries-Faculty | N/A - not a special appropriation item | \$340,623,000 | \$331,853,631 | -\$619,404 | \$331,234,227 |
| 25 | University of Puerto Rico (UPR) | SRF | N/A - no program breakout | Payroll and Related Costs | Non-recurring Special Payment (Non-faculty) | N/A - not a special appropriation item | \$4,411,000 | \$6,180,769 | \$568,000 | \$6,748,769 |
| 25 | University of Puerto Rico (UPR) | SRF | N/A - no program breakout | Payroll and Related Costs | Social Security Payment | N/A - not a special appropriation item | \$39,685,000 | \$39,929,480 | \$43,452 | \$39,972,932 |
| 25 | University of Puerto Rico (UPR) | SRF | N/A - no program breakout | Payroll and Related Costs | State Insurance Fund | N/A - not a special appropriation item | \$7,439,000 | \$7,483,742 | \$7,952 | \$7,491,694 |

Observation: The Oversight Board approves a reapportionment the amount of \$619,404 from salaries-faculty budget line item to non-recurring special payment (non-faculty) to provide a non-recurring payment of \$2,000 to 284 union members of the Mayagüez Campus Employee Federation no later than the next payroll period after the approval of

the reapportionment request. The remaining portion of \$1,000 of the proposed non-recurring payment shall be funded with the FY2026 certified budget. Accordingly, UPR must ensure that future certified budgets incorporate all costs related to the \$1,000 portion of the proposed non-recurring payment.

10. 2025-42109 Mental Health and Drug Addiction Services Administration (095) - FY2021 prior year fund release and reapportionment to support the implementation of the Opioid Response Plan.

Determination: Approved with Observations

Approved amount: \$1,751,054

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|--|------|---------------------------|--|---|------------------|------------------|--------------|--------------|----------------|
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Facilities and Rent | Other facilities costs | Opioid treatment | \$0 | \$4,000 | -\$4,000 | \$0 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Purchased Services | Other purchased services | Opioid treatment | \$0 | \$130,150 | -\$105,447 | \$24,703 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Transportation | Other transportation | Opioid treatment | \$0 | \$2,000 | -\$1,950 | \$50 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Other Operating Expenses | Other operating expenses | Opioid treatment | \$0 | \$400 | -\$326 | \$74 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Materials & Supplies | Other materials and supplies | Opioid treatment | \$0 | \$2,345,000 | -\$1,383,275 | \$961,725 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Incentives and Subsidies - Social Wellness | Other social well-being for Puerto Rico | Opioid treatment | \$0 | \$462,450 | -\$256,056 | \$206,394 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Professional Services | Other professional services | Opioid treatment | \$0 | \$0 | \$1,063,275 | \$1,063,275 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Capital Expenditures | Construction / Infrastructure | Opioid treatment | \$0 | \$500,000 | \$268,779 | \$768,779 |
| 21 | Mental Health and Drug Addiction Services Administration | GF | N/A - no program breakout | Equipment Purchases | Other equipment purchases | Opioid treatment | \$0 | \$556,000 | \$419,000 | \$975,000 |

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|----------------------------|--|------|----------------------------|-------------|-------------------|
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-013-2021 | \$256,056 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-011-2021 | \$419,000 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-010-2021 | \$1,383,275 | 12/31/2025 |

| | | | | | | |
|-------|----------------------------|--|----|----------------------------|-------------|------------|
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-008-2021 | \$268,779 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-007-2021 | \$326 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-006-2021 | \$1,063,275 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-005-2021 | \$1,950 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-003-2021 | \$105,447 | 12/31/2025 |
| 42109 | Approved with Observations | (095)-Mental Health and Drug Addiction Services Administration | GF | E111-0950000-1701-002-2021 | \$4,000 | 12/31/2025 |

Observation: The Oversight Board approves with observations the reapportionment and prior year fund release from FY2021 in the amount of \$1,751,054 until December 31, 2025, instead of the requested date of June 30, 2026, to cover the implementation of the Opioid Response Plan. The extension date approved by the Oversight Board is considered sufficient time to encumber and disburse the remaining funds.

11. 2025-56772 Department of Health (071) - Interagency transfer of funds under the custody of the OMB to cover subsidies to Diagnostic and Treatment Centers, payments to 330 Centers, and a budget reapportionment between expenditure cost concepts.

Determination: Approved
Approved amount: \$6,536,091

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|--|------|---------------------------|------------------------------|------------------------------|---|------------------|--------------|--------------|----------------|
| 25 | Assignments under the custody of the Office of Management and Budget | GF | N/A - no program breakout | Payroll and Related Costs | Other payroll | Payroll reserve, inclusive of increases related to Act 134 - 2023 | \$29,494,000 | \$4,616,683 | -\$57,877 | \$4,558,806 |
| 25 | Department of Health | GF | N/A - no program breakout | Professional Services | Other professional services | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$0 | \$517,000 | -\$517,000 | \$0 |
| 25 | Assignments under the custody of the Office of Management and Budget | GF | N/A - no program breakout | Undistributed Appropriations | Undistributed Appropriations | For additional subsidies for the CDTs | \$4,430,000 | \$4,430,000 | -\$4,430,000 | \$0 |
| 25 | Department of Health | GF | N/A - no program breakout | Federal Fund Matching | Other federal fund matching | N/A - not a special appropriation item | \$3,493,000 | \$3,493,000 | -\$1,531,214 | \$1,961,786 |

| | | | | | | | | | | |
|----|----------------------|----|---------------------------|--|--|--|--------------|--------------|-------------|--------------|
| 25 | Department of Health | GF | N/A - no program breakout | Payroll and Related Costs | Other benefits | For operating expenses of the Integrated Services Centers for Minors Victims of Sexual Assault, Law 158-2013 | \$77,000 | \$63,761 | \$18,000 | \$81,761 |
| 25 | Department of Health | GF | N/A - no program breakout | Purchased Services | Maintenance & Repairs | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$55,000 | \$0 | \$55,000 | \$55,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Purchased Services | Other purchased services | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$237,000 | \$0 | \$237,000 | \$237,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Donations, Subsidies and Distributions | Other donations and subsidies | For state funding of community health centers that receive federal grants under Section 330 of the Public Health Service Act | \$20,000,000 | \$26,042,555 | \$57,877 | \$26,100,432 |
| 25 | Department of Health | GF | N/A - no program breakout | Professional Services | Other professional services | For operating expenses of the Emergency Rooms of the CDT's | \$7,283,000 | \$7,283,000 | \$4,430,000 | \$11,713,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Other Operating Expenses | Other operating expenses | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$42,000 | \$0 | \$42,000 | \$42,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Materials & Supplies | Other materials and supplies | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$106,000 | \$1,000 | \$105,000 | \$106,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Equipment Purchases | Other equipment purchases | For the Program of Welfare and Integration and Development of People with Autism, as provided in Law 220-2012 | \$60,000 | \$0 | \$60,000 | \$60,000 |
| 25 | Department of Health | GF | N/A - no program breakout | Prior Periods Debts | Payments of current and prior period obligations | For the Catastrophic Disease Fund, as provided in Law 150-1996, as amended | \$2,000,000 | \$2,000,000 | \$1,531,214 | \$3,531,214 |

12. 2025-56401 Puerto Rico Planning Board (018) - Interagency transfer of funds held under the custody of the OMB corresponding to the federal fund matching to pay obligations and expenses on the federal post disaster CODE Enforcement Island-wide

project and funding assigned for the development of Municipal Territorial Planning Plans Initiative, new object allocation and fund extension until June 30, 2026.

Determination: Partially Approved

Approved amount: \$11,150,000

| FY | Entity | Fund | Program | Concept | Object | JR Tag | Certified Budget | Budget As Is | Adjustment | Revised Budget |
|----|--|------|---------------------------|------------------------------|------------------------------|--|------------------|--------------|---------------|----------------|
| 25 | Assignments under the custody of the Office of Management and Budget | GF | N/A - no program breakout | Undistributed Appropriations | Undistributed Appropriations | State Match of CODE Enforcement – Planning Board | \$11,150,000 | \$11,150,000 | -\$11,150,000 | \$0 |
| 25 | Assignments under the custody of the Office of Management and Budget | GF | N/A - no program breakout | Undistributed Appropriations | Undistributed Appropriations | Funding to develop territorial plans to be released upon approval on meeting certain eligibility requirements by the Oversight Board | \$3,000,000 | \$3,000,000 | \$0 | \$3,000,000 |
| 25 | Puerto Rico Planning Board | GF | N/A - no program breakout | Undistributed Appropriations | Undistributed Appropriations | N/A - not a special appropriation item | \$0 | \$0 | \$0 | \$0 |
| 25 | Puerto Rico Planning Board | GF | N/A - no program breakout | Federal Fund Matching | Other federal fund matching | N/A - not a special appropriation item | \$0 | \$0 | \$11,150,000 | \$11,150,000 |

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|----------------------------------|------|---------------------------|--------------|-------------------|
| 56401 | Denied | (018)-Puerto Rico Planning Board | GF | 141-0180000-0001-081-2025 | \$0 | |
| 56401 | Approved | (018)-Puerto Rico Planning Board | GF | 141-0180000-0001-082-2025 | \$11,150,000 | 6/30/2026 |

Observation: The Oversight Board partially approves the interagency transfer and fund extension until June 30, 2026, from the custody of the OMB in the amount of \$11,150,000 to cover the corresponding state match to the federal CODE grant. The Oversight Board denies the interagency transfer and fund extension until June 30, 2026, in the amount of \$3,000,000 for the development of the territorial plans because the Planning Board is in the process of reviewing the Land Use Plan (“PUT”, by its Spanish acronym) and the Territorial Plans, as part of a comprehensive review of the permitting process. The denied portion of this request may be re-evaluated upon the submission of the revised PUT to the Oversight Board for review and approval.

13. 2025-41982 Assignments under the custody of the Department of the Treasury (025) AMENDED- Fund recognition until June 30, 2025, to recognize surplus revenues collected from the Puerto Rico Trust Fund.

Determination: Approved

Approved amount: \$118,994,256

| Request | Determination | Agency | Fund | Account | Amount | Date of extension |
|---------|---------------|---|------|----------------------|---------------|-------------------|
| 41982 | Approved | (025)-Assignments under the custody of the Department of the Treasury | SRF | 292-0250000-081-2025 | \$118,994,256 | 6/30/2025 |

For those budgetary reprogramming requests listed within this letter as approved or partially approved that does not include a fund extension request, the Oversight Board grants an extension until July 31, 2025, for the recording of the transactions detailed in the request in the agencies' corresponding accounting systems.

OMB shall allocate the approved amounts in the appropriate PRIFAS accounts and communicate the current budgetary allocations by cost object to the relevant agencies.

We trust the foregoing answers to the requests identified herein and look forward to continuing our work together for the benefit of the people of Puerto Rico.

Sincerely,



Robert F. Mujica, Jr.
Executive Director

- CC: Mr. Francisco J. Domenech Fernández
Hon. Ángel Pantoja Rodríguez
Mr. Regino Colón Alsina
Mr. Miguel Muñoz Muñoz
Mr. Ricardo Dalmau Santana
UPR Governing Board
Mr. Ricardo Alvarez Barreto
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Ms. Catherine Oliver Franco
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Mr. Héctor Morales Martínez