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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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Mr. Héctor Morales Martínez