

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## **Requirement 1 (A)**

*Treasury Single Account ("TSA") FY 2025 Cash Flow  
For the month of August FY26*

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## Glossary

Term	Definition
<b>ACAA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASES</b>	Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>CINE</b>	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>Deferred General Fund Receipts</b>	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>FAM</b>	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
<b>General Fund Collections</b>	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>Gross Payroll</b>	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
<b>NAP</b>	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>OMB</b>	The Office of Management and Budget of Puerto Rico.
<b>Other Payroll</b>	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>Other State Collections</b>	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
<b>PayGo</b>	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
<b>Plan of Adjustment ("Plan")</b>	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
<b>PRASA</b>	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PREPA</b>	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRITA</b>	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Receipts</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>SURI</b>	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
<b>SURI Sweep Account Transfers</b>	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
<b>TSA</b>	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2026 actual results compared to the FY2025 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

**Puerto Rico Department of Treasury | Hacienda**  
*Executive Summary - TSA Cash Flow Actual Results*  
*(figures in Millions)*

Bank Cash Position	August Cash Flow	YTD Net Cash Flow
\$11,134	(\$97)	(\$228)

Fiscal Year 2026 began on July 1, 2025. The FY26 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published with a comparison to the same period from FY25 to help contextualize results.

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**TSA Cash Flow Actual Results as of August 31, 2025**

(figures in Millions)				
	FY26 Actual August	FY26 Actual (a) YTD	FY25 Actual YTD	Variance YTD vs Actual
<b><u>State Collections</u></b>				
General fund collections (b)	\$926	\$1,867	\$1,977	(\$110)
1 Other fund revenues & Pass-throughs (c)	19	40	37	3
2 Special Revenue receipts	64	121	66	54
3 All Other state collections (d)	104	202	234	(33)
4 Sweep Account Transfers	—	—	—	—
5 Subtotal - State collections (b)	\$1,113	\$2,230	\$2,315	(\$85)
<b><u>Federal Fund Receipts</u></b>				
6 Medicaid	291	674	289	385
7 Nutrition Assistance Program	255	536	548	(12)
8 All Other Federal Programs	173	430	598	(168)
9 Other - CRF & CSFRF and EITC	1	14	91	(76)
10 Subtotal - Federal Fund Receipts	\$720	\$1,654	\$1,526	\$129
<b><u>Balance Sheet Related</u></b>				
11 Paygo charge	56	91	93	(2)
12 Other	—	—	—	—
13 Subtotal - Other Inflows	\$56	\$91	\$93	(\$2)
<b><u>Plan of Adjustment Related</u></b>				
14 Intragovernmental Transfers (e)	—	24	26	(2)
15 Other	—	—	—	—
16 Subtotal - Plan Inflows	—	\$24	\$26	(\$2)
17 <b>Total Inflows</b>	<b>\$1,889</b>	<b>\$4,000</b>	<b>\$3,960</b>	<b>\$39</b>
<b><u>Payroll and Related Costs (f)</u></b>				
18 General fund	(268)	(494)	(480)	(15)
19 Federal fund	(85)	(156)	(176)	19
20 Other State fund	(12)	(24)	(21)	(3)
21 Subtotal - Payroll and Related Costs	(\$365)	(\$675)	(\$676)	\$2
<b><u>Operating Disbursements (g)</u></b>				
22 General fund	(216)	(460)	(373)	(88)
23 Federal fund	(143)	(369)	(463)	95
24 Other State fund	(83)	(209)	(196)	(14)
25 Subtotal - Vendor Disbursements	(\$441)	(\$1,038)	(\$1,032)	(\$6)
<b><u>State-funded Budgetary Transfers</u></b>				
26 General Fund	(263)	(471)	(629)	158
27 Other State Fund	(3)	(11)	(16)	6
28 Subtotal - Appropriations - All Funds	(\$265)	(\$482)	(\$645)	\$164
<b><u>Federal Fund Transfers</u></b>				
29 Medicaid	(309)	(631)	(544)	(87)
30 Nutrition Assistance Program	(242)	(525)	(535)	9
31 All other federal fund transfers	(3)	(6)	(108)	102
32 Subtotal - Federal Fund Transfers	(\$554)	(\$1,163)	(\$1,187)	\$24
<b><u>Other Disbursements - All Funds</u></b>				
33 Retirement Contributions	(191)	(413)	(438)	26
34 Tax Refunds & other tax credits (h)	(62)	(212)	(168)	(43)
35 PROMESA Mandates Costs	(0)	(0)	(16)	16
36 Milestone Transfers	—	—	—	—
37 Custody Account Transfers	(16)	(68)	(13)	(55)
38 Other items paid from FY23 Surplus	—	—	—	—
39 Loans and Notes Transactions (i)	(25)	(50)	—	(50)
40 All Other	(2)	(4)	—	(4)
41 Subtotal - Other Disbursements - All Funds	(\$308)	(\$766)	(\$635)	(\$131)
<b><u>Plan of Adjustment Related</u></b>				
42 Disbursements to Paying Agent (j)	(52)	(104)	(106)	2
43 Direct Disbursements	—	—	—	—
44 Subtotal - Plan Disbursements	(\$52)	(\$104)	(\$106)	\$2
45 <b>Total Outflows</b>	<b>(\$1,986)</b>	<b>(\$4,227)</b>	<b>(\$4,282)</b>	<b>\$54</b>
46 <b>Net Operating Cash Flow</b>	<b>(\$97)</b>	<b>(\$228)</b>	<b>(\$322)</b>	<b>\$94</b>
47 Bank Cash Position, Beginning	11,231	11,362	10,049	1,313
48 <b>Bank Cash Position, Ending</b>	<b>\$11,134</b>	<b>\$11,134</b>	<b>\$9,728</b>	<b>\$1,406</b>
<b><u>Memo: Summary of Accounts</u></b>				
Operational	\$8,125			
Reserves (k)	3,010			
<b>Total Bank Cash Position</b>	<b>\$11,134</b>			

**Note:** Refer to page 7 for footnote reference descriptions.

**Puerto Rico Department of Treasury | Hacienda***FY26 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2026 actual results through August 31, 2025.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date of this report, the TSA has received \$64.1M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$0.4M and merchant charges were \$3.9M. Net interest income for the FY26 was \$59.7M.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) On August 19, DTPR completed a second disbursement to PREPA for \$25M, as part of the third amendment a loan from the Commonwealth to PREPA in order to fund the PREPA Employee Retirement System payment.

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## General Fund Collections Summary

## Key Takeaways / Notes

The Other General Fund may includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

## General Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual (a) YTD FY26	Actual YTD FY25	Var \$ FY26 vs FY25	Var % FY26 vs FY25
<b>General Fund Collections</b>				
Corporations	\$250	\$465	(\$215)	-46%
Individuals	647	645	2	0%
Partnerships	13	20	(7)	-36%
Act 154	16	21	(5)	-25%
Non Residents Withholdings	200	161	40	25%
Current Year Collections	200	157	43	27%
Current Year NRW for FEDE (Act 73-2008) (b)	0	3	(3)	
Motor Vehicles	83	109	(26)	-24%
Rum Tax (e)	47	51	(4)	-8%
Alcoholic Beverages	41	47	(6)	-13%
Cigarettes (c)	20	21	(0)	-2%
Other General Fund	272	169	103	61%
<b>Total</b>	<b>\$1,589</b>	<b>\$1,708</b>	<b>(\$119)</b>	<b>-7%</b>
 SUT Collections (d)	 278	 269	 9	 3%
<b>Total General Fund Collections</b>	<b>\$ 1,867</b>	<b>\$ 1,977</b>	<b>\$ (110)</b>	<b>-6%</b>

## Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (d) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.
- (e) Rum Tax is lower than previous FY by (\$4M). Variance may be related to timing difference of cash transfers to TSA.



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## Other State Fund Collections Summary

## Key Takeaways / Notes

- 1) Other State Fund Collections are higher than previous year, mostly on Special Revenue Funds. The variance is mainly driven by timing differences.
- 2) Other State Collections were lower than previous year. Variance is mainly driven by (\$14M) lower interest income, (\$11M) lower receipts on the Office of the Commissioner of Financial Institutions, and (\$13M) on all other agencies.

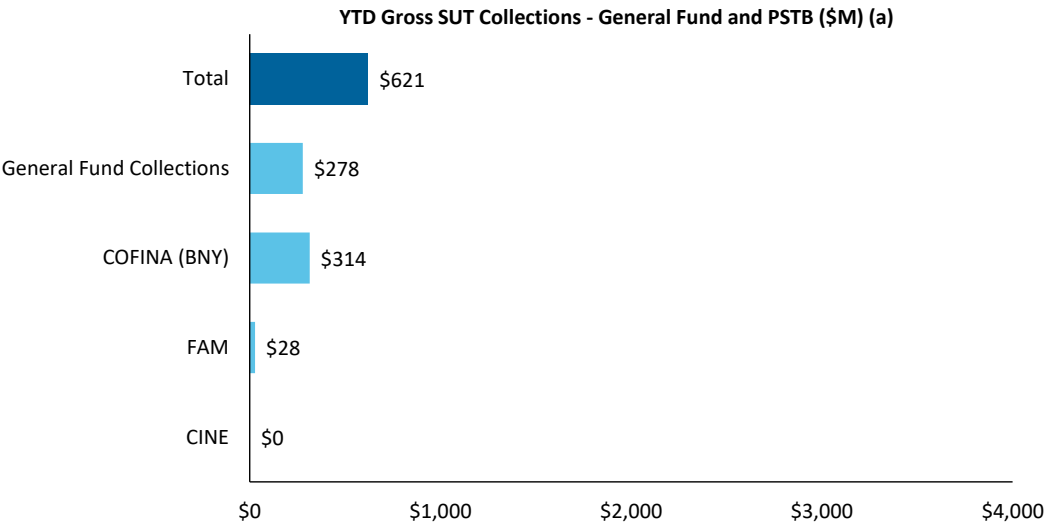
## Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual YTD FY26	Actual YTD FY25	Var \$ FY26 vs FY25	Var % FY26 vs FY25
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$40	\$37	\$3	8%
Electronic Lottery	2	2	(0)	-3%
ASC Pass Through	9	8	2	21%
ACCA Pass Through	15	15	0	3%
Other	14	13	1	9%
Special Revenue Fund (Agency Collections)	121	66	54	82%
Department of Education	0	0	0	164%
Department of Health	11	7	4	61%
Department of State	2	1	1	42%
All Other	107	58	49	85%
Other State Collections	201	235	(34)	-14%
Interest Income	64	78	(14)	-18%
Puerto Rico Gaming Commission	72	68	3	5%
Department of Housing	2	6	(4)	-64%
Department of Health	34	31	3	11%
Office of the Commissioner of Insurance	1	2	(1)	-48%
Funds under the Custody of the Department of Treasury	16	14	2	11%
Office of the Commissioner of Financial Institutions	5	15	(11)	-69%
All Other	8	21	(13)	-60%
<b>Total</b>	<b>\$362</b>	<b>\$339</b>	<b>\$24</b>	<b>7%</b>

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of August 31, 2025 there is \$336M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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## Federal Funds Net Cash Flow Summary

## Key Takeaways / Notes

- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$14M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$6M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$8M.

## Monthly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 291	\$ (309)	\$ (19)
Nutritional Assistance Program (NAP)	255	(242)	13
Payroll / OpEx / Other Federal Programs, incl. COVID	174	(230)	(56)
Federally Reimbursable Tax Credits	-	-	-

## Total (a)

		Net Cash	
FF Inflows	FF Outflows	Flow	
\$ 291	\$ (309)	\$ (19)	
255	(242)	13	
174	(230)	(56)	
-	-	-	
<b>\$720</b>	<b>\$ (782)</b>	<b>\$ (62)</b>	

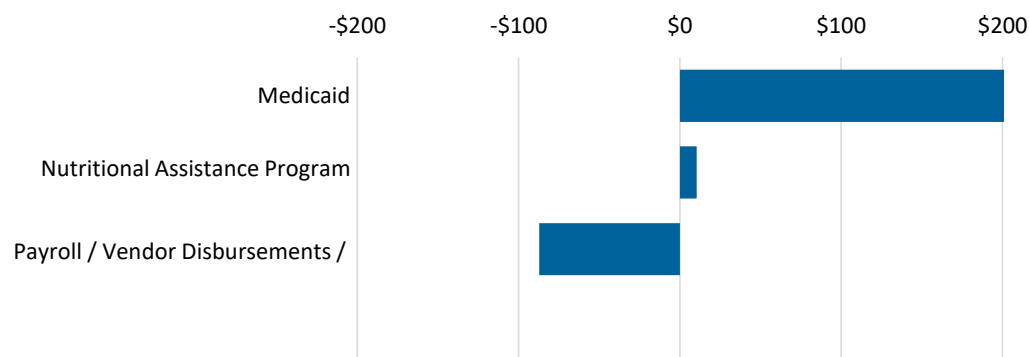
## YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 674	\$ (631)	\$ 43
Nutritional Assistance Program (NAP)	536	(525)	10
Payroll / OpEx / Other Federal Programs, incl. COVID	444	(531)	(87)
Payroll / Vendor Disbursements / Other Federal Programs	430	(525)	(95)
COVID-19 Federal Funds (CRF & CSLFRF)	14	(6)	8
Federally Reimbursable Tax Credits	-	-	-

## Total (a)

		Net Cash	
FF Inflows	FF Outflows	Flow	
\$ 674	\$ (631)	\$ 43	
536	(525)	10	
444	(531)	(87)	
430	(525)	(95)	
14	(6)	8	
-	-	-	
<b>\$ 1,654</b>	<b>\$ (1,688)</b>	<b>\$ (34)</b>	

## YTD Federal Funds Net Cash Flows (\$M)



## Footnotes

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

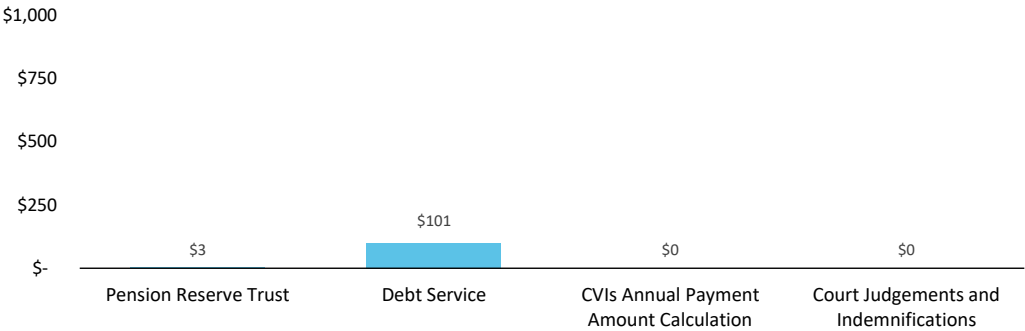
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Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$104M has been transferred out of the TSA for POA related payments during FY26.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 3
<i>Monthly Act 80 Contributions</i>	3
<i>Annual Contribution</i>	-
Debt Service	101
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
Total	<u>\$ 104</u>

Plan-Related Disbursements (\$M)



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Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 178,183	\$ 9,728	\$ 187,910
081	Department of Education	96,493	8,082	104,575
025	Hacienda (entidad interna - fines de contabilidad)	47,297	2	47,299
050	Department of Natural and Environmental Resources	22,988	57	23,045
049	Department of Transportation and Public Works	22,154	45	22,199
311	Gaming Comission	21,566	38	21,603
067	Department of Labor and Human Resources	19,125	69	19,194
045	Department of Public Security	15,549	23	15,572
123	Families and Children Administration	13,263	118	13,381
122	Department of the Family	11,516	-	11,516
329	Socio-Economic Development Office	7,089	3,183	10,272
014	Environmental Quality Board	9,106	331	9,437
137	Department of Correction and Rehabilitation	8,612	-	8,612
079	Automobile Accident Compensation Administration	-	8,531	8,531
127	Administration for Socioeconomic Development of the Family	7,102	392	7,494
126	Vocational Rehabilitation Administration	5,872	5	5,877
087	Department of Sports and Recreation	5,698	76	5,774
095	Mental Health and Addiction Services Administration	5,470	(1)	5,469
271	Office of Information Technology and Communications	4,486	70	4,555
241	Administration for Integral Development of Childhood	3,491	522	4,013
024	Department of the Treasury	3,995	-	3,995
120	Veterans Advocate Office	3,412	-	3,412
028	Commonwealth Election Commission	3,195	1	3,196
043	Puerto Rico National Guard	3,017	2	3,019
124	Child Support Administration	2,152	-	2,152
018	Planning Board	2,010	-	2,010
023	Department of State	1,845	2	1,846
038	Department of Justice	1,772	23	1,795
078	Department of Housing	1,695	-	1,695
016	Office of Management and Budget	1,587	2	1,589
055	Department of Agriculture	1,270	-	1,270
152	Elderly and Retired People Advocate Office	872	186	1,057
105	Industrial Commission	1,006	1	1,007
031	General Services Administration	824	-	824
208	Contributions to Municipalities	-	810	810
015	Office of the Governor	784	-	784
266	Office of Public Security Affairs	3	776	780
155	State Historic Preservation Office	663	4	666
143	Office of Protection and Advocacy of Persons with Disabilities	396	131	526
096	Women's Advocate Office	416	-	416
030	Office of Administration and Transformation of HR in the Govt.	135	-	135

## Puerto Rico Department of Treasury | Hacienda

## Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

## All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
298	Public Service Regulatory Board	101	-	101
069	Department of Consumer Affairs	69	-	69
022	Office of the Commissioner of Insurance	69	-	69
060	Citizen's Advocate Office (Ombudsman)	50	0	50
226	Joint Special Counsel on Legislative Donations	47	-	47
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	46	-	46
279	Public Service Appeals Commission	43	-	43
037	Civil Rights Commission	28	-	28
281	Office of the Electoral Comptroller	25	-	25
075	Office of the Financial Institutions Commissioner	14	-	14
139	Parole Board	5	2	8
231	Health Advocate Office	7	-	7
062	Cooperative Development Commission	5	-	5
040	Puerto Rico Police	2	-	2
034	Investigation, Prosecution and Appeals Commission	1	0	1
068	Labor Relations Board	0	-	0
	Other	-	-	-
<b>Total</b>		<b>\$ 536,618</b>	<b>\$ 33,211</b>	<b>\$ 569,829</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

## Puerto Rico Department of Treasury | Hacienda

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	14,081	11,757	6,802	155,270	187,910
081	Department of Education	24,320	10,227	14,626	55,403	104,575
025	Hacienda (entidad interna - fines de contabilidad)	2,012	3,257	2,629	39,402	47,299
050	Department of Natural and Environmental Resources	1,311	1,223	5,087	15,425	23,045
049	Department of Transportation and Public Works	4,560	4,491	7,164	5,984	22,199
311	Gaming Comission	20,988	315	268	33	21,603
067	Department of Labor and Human Resources	1,014	1,948	2,822	13,409	19,194
045	Department of Public Security	3,896	1,278	4,152	6,245	15,572
123	Families and Children Administration	3,125	2,136	459	7,661	13,381
122	Department of the Family	522	1,593	1,762	7,640	11,516
329	Socio-Economic Development Office	2,565	374	6,528	805	10,272
014	Environmental Quality Board	154	174	142	8,968	9,437
137	Department of Correction and Rehabilitation	1,455	4,346	2,145	665	8,612
079	Automobile Accident Compensation Administration	8,531	-	-	-	8,531
127	Administration for Socioeconomic Development of the Family	1,789	1,676	1,201	2,828	7,494
126	Vocational Rehabilitation Administration	940	1,182	153	3,601	5,877
087	Department of Sports and Recreation	248	412	62	5,053	5,774
095	Mental Health and Addiction Services Administration	1,752	1,666	293	1,758	5,469
271	Office of Information Technology and Communications	99	485	30	3,941	4,555
241	Administration for Integral Development of Childhood	1,714	775	186	1,338	4,013
024	Department of the Treasury	2,007	945	393	650	3,995
120	Veterans Advocate Office	9	112	195	3,096	3,412
028	Commonwealth Election Commission	169	46	570	2,411	3,196
043	Puerto Rico National Guard	790	496	1,024	710	3,019
124	Child Support Administration	26	181	25	1,920	2,152
018	Planning Board	237	197	131	1,445	2,010
023	Department of State	1,620	34	74	118	1,846
038	Department of Justice	543	484	469	299	1,795
078	Department of Housing	670	612	359	54	1,695
016	Office of Management and Budget	1,086	253	213	37	1,589
055	Department of Agriculture	49	55	270	896	1,270
152	Elderly and Retired People Advocate Office	780	93	43	141	1,057
105	Industrial Commission	162	115	49	681	1,007
031	General Services Administration	308	238	54	224	824
208	Contributions to Municipalities	-	-	-	810	810
015	Office of the Governor	202	85	50	447	784
266	Office of Public Security Affairs	34	163	-	583	780
155	State Historic Preservation Office	60	274	81	251	666
143	Office of Protection and Advocacy of Persons with Disabilities	4	4	4	514	526
096	Women's Advocate Office	327	56	0	33	416
030	Office of Administration and Transformation of HR in the Govt.	105	24	-	5	135
298	Public Service Regulatory Board	61	37	-	4	101
069	Department of Consumer Affairs	14	53	2	1	69
022	Office of the Commissioner of Insurance	7	17	44	1	69
060	Citizen's Advocate Office (Ombudsman)	24	1	24	1	50
226	Joint Special Counsel on Legislative Donations	2	12	30	3	47
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	1	39	1	5	46
279	Public Service Appeals Commission	38	2	-	3	43
037	Civil Rights Commission	5	12	9	1	28
281	Office of the Electoral Comptroller	18	7	0	-	25
075	Office of the Financial Institutions Commissioner	11	3	-	-	14
139	Parole Board	3	4	0	0	8

## Puerto Rico Department of Treasury | Hacienda

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
231	Health Advocate Office	-	3	4	-	7
062	Cooperative Development Commission	0	-	-	5	5
040	Puerto Rico Police	-	1	-	1	2
034	Investigation, Prosecution and Appeals Commission	-	-	-	1	1
068	Labor Relations Board	-	0	-	-	0
<b>Total</b>		<b>\$ 104,448</b>	<b>\$ 53,972</b>	<b>\$ 60,628</b>	<b>\$ 350,781</b>	<b>\$ 569,829</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.



**Puerto Rico Department of Treasury | Hacienda**  
**Schedule C: Central Government - Live Web Portal AP**  
**Intragovernmental Only (a) (b)**

(figures in \$000s)  
 Continues and Continued...

Invoice	33,211	9,728	8,082	2	57	45	38	69	23	118	-	3,183	331	-	8,531	392	5	76	(1)	70	522	-	-	1	-	1,938
Automobile Accident Compensation Administration	8,531	0	-	-	-	-	-	-	-	-	-	-	-	-	8,531	-	-	-	-	-	-	-	-	-	-	0
Agricultural Enterprises Development Administration	5,356	-	5,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,220	3,207	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	2,825	-	-	-	-	-	-	-	-	-	-	2,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,876	1,499	209	-	49	-	-	-	-	118	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Medical Services Administration	1,558	1,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	813	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Emergency Management and Disaster Administration	724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	724
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	603	603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	491	482	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	412	-	55	-	-	-	-	-	-	-	-	357	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	392	-	-	-	-	-	-	-	-	-	2
PREPA	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Broadcasting Corporation	293	100	-	-	-	-	-	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
Municipio De Rio Grande	285	-	277	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
Administration Retirement System of Government Employees	271	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	265	3	231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
Department of Labor and Human Resources	263	-	263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	239	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239	-	-	-	-	-
Municipio De Juncos	231	225	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	213	150	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	209	-	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Juana Diaz	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204	-	-	-	-	-
Municipio De Cayey	196	179	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	191	-	189	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	169	-	166	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	145	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
General Services Administration	131	57	1	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	(0)	-	-	-	-	-	-	23
Municipio De Canovanas	116	113	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	112	-	-	-	-	-	38	4	-	-	-	-	-	-	-	-	-	-	-	70	-	-	-	-	-	-
Municipio De Yabucoa	110	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	107	75	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Municipio De Caguas	106	-	106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	94	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	8
Municipio De Camuy	89	-	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	79	56	-	-	-	-	0	0	22	-	-	0	-	-	-	-	1	-	-	-	-	-	-	-	-	0
Cardiovascular Center Corporation of Puerto Rico	77	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	70	57	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	65	-	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Marias	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	-
Municipio De Mayaguez	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Florida	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49
Municipio De Utuado	49	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
Municipio De Anasco	43	-	3	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

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