

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of December FY26 and Q2 FY26*

Disclaimer

- The Department of the Treasury of Puerto Rico (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- 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.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund Receipts	- 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.
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- 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.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- 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.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- 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.
NAP	- 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.
OMB	- The Office of Management and Budget of Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- 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.
Plan of Adjustment ("Plan")	- 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.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	- 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.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	- This is the software system that DTPR uses for payroll.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	- 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.
SURI Sweep Account Transfers	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
TSA	- 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 FY2026 Liquidity Plan ("LP").
- 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	December Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$10,656	\$564	\$190	(\$707)	\$472

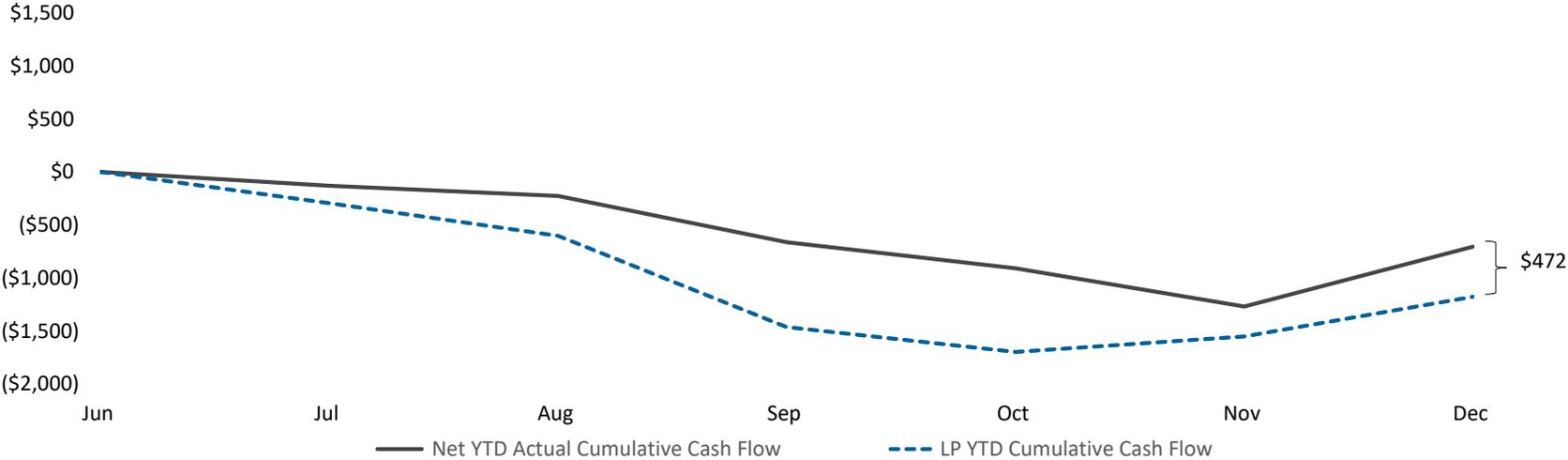
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of December 31, 2025

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan RF Projected Cash Balance 12/31/25:	\$ 10,184	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$268M, partially offset by lower Special Revenue Fund collections of (\$133M).
1 State Collections	135	
2 Federal Fund Net Cash Flow	(354)	2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing monthly variances. The YTD unfavorable variance is primarily driven by lower inflows in All Other Federal Programs (\$339M) and lower net cash flow in Medicaid of (\$339M). These were partially offset by lower operating disbursements of \$278M and higher transfers from All Other Federal Funds net cash flow of \$20M. A Medicaid reimbursement for \$352M was received on January 20th.
3 Tax Refunds & other tax credits	615	
4 Payroll and Related Costs	233	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
5 Operating Disbursements	(227)	
6 Custody Account Transfers	142	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$203M and Other State Fund payroll of \$30M.
All Other	(65)	5. Operating disbursements are currently higher than projected. The negative variance is mainly driven by General Fund disbursement of (\$213M), and Other State Fund disbursements of (\$14M).
Actual TSA Cash Balance	\$ 10,656	
Memo: Summary of Cash Balances		6. The LP projected various custody account and other transfers from the TSA through the date of this report. Some of these were adjusted, however, disbursements have not been made. Variances in these categories may reverse by year-end.
TSA Operational Cash	\$ 7,752	
TSA Reserves	2,903	
Actual TSA Cash Balance	\$ 10,656	

Puerto Rico Department of Treasury | Hacienda
YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$10,184
Actual TSA Bank Cash Balance:	\$10,656



YTD Actuals vs. Liquidity Plan

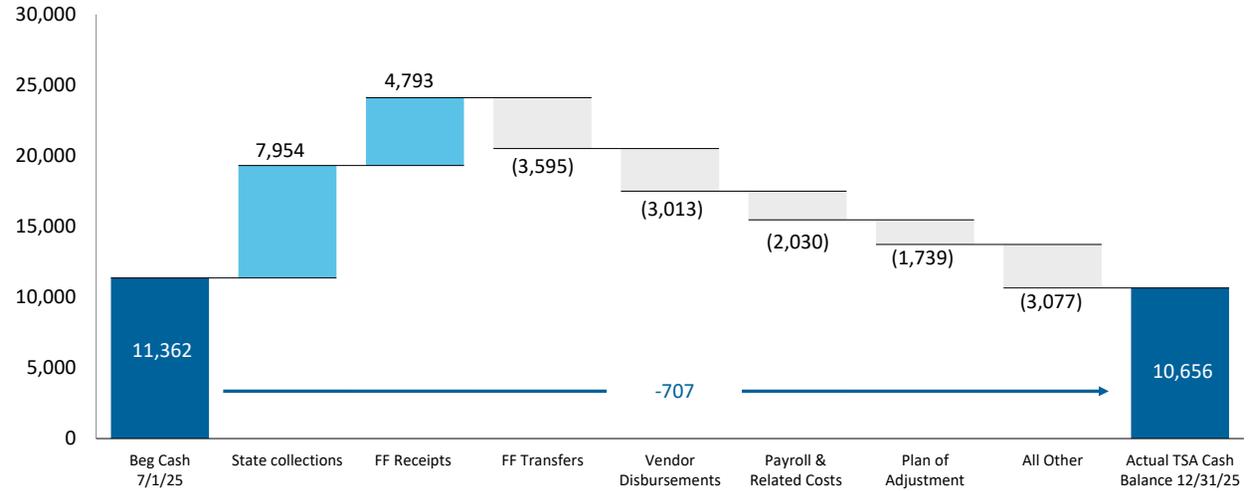
YTD net cash flow is -\$707M and cash flow variance to the Liquidity Plan is \$472M, with various offsetting variances within.

Puerto Rico Department of Treasury | Hacienda
YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- The primary cash driver of FY26 is State Collections. Federal Fund inflows of \$4,793M represent 37% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$350M (Refer to page 14 for additional detail).

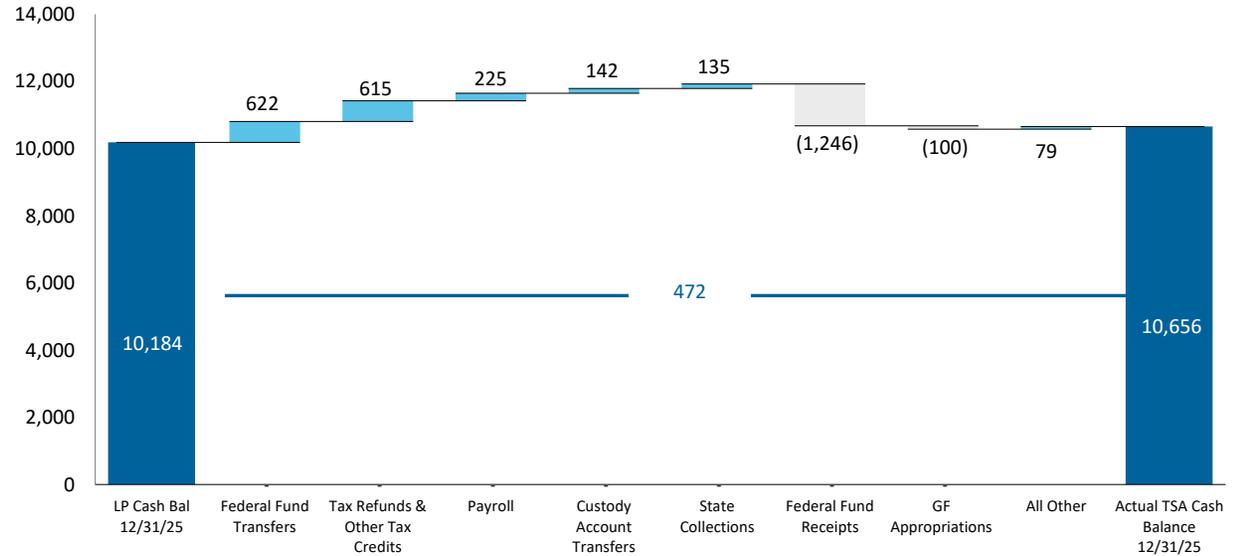
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- Federal Funds Receipts, Tax Refunds & Other Tax Credits, Payroll, Custody Account Transfers, and State Collections, are the main drivers of the YTD cash flow variance. This is partially offset by lower than projected Federal Funds Receipts and GF Appropriations.

TSA YTD Top Cash Flow Variances (\$M)



Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results as of December 31, 2025

	FY26 Actual December	FY26 LP December	Variance December	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
State Collections						
General fund collections (b)	\$1,587	\$1,524	\$63	\$6,944	\$6,676	\$268
1 Other fund revenues & Pass-throughs (c)	19	12	7	157	145	12
2 Special Revenue receipts	33	70	(36)	235	231	4
3 All Other state collections (d)	148	119	29	619	768	(149)
4 Sweep Account Transfers	—	—	—	—	—	—
5 Subtotal - State collections (b)	\$1,787	\$1,724	\$63	\$7,954	\$7,820	\$135
Federal Fund Receipts						
6 Medicaid	350	307	43	1,694	2,704	(1,010)
7 Nutrition Assistance Program	255	253	2	1,585	1,517	68
8 All Other Federal Programs	323	313	10	1,479	1,818	(339)
9 Other - CRF & CSFRF and EITC	0	—	0	35	—	35
10 Subtotal - Federal Fund Receipts	\$928	\$873	\$55	\$4,793	\$6,039	(\$1,246)
Balance Sheet Related						
11 Paygo charge	50	45	5	261	268	(7)
12 Other	—	—	—	—	—	—
13 Subtotal - Other Inflows	\$50	\$45	\$5	\$261	\$268	(\$7)
Plan of Adjustment Related						
14 Intragovernmental Transfers (e)	2	20	(18)	73	87	(14)
15 Other	—	—	—	—	—	—
16 Subtotal - Plan Inflows	\$2	\$20	(\$18)	\$73	\$87	(\$14)
17 Total Inflows	\$2,767	\$2,662	\$105	\$13,081	\$14,214	(\$1,133)
Payroll and Related Costs (f)						
18 General fund	(262)	(305)	42	(1,533)	(1,736)	203
19 Federal fund	(73)	(69)	(4)	(418)	(410)	(8)
20 Other State fund	(13)	(18)	5	(79)	(109)	30
21 Subtotal - Payroll and Related Costs	(\$348)	(\$392)	\$44	(\$2,030)	(\$2,255)	\$225
Operating Disbursements (g)						
22 General fund	(201)	(178)	(23)	(1,226)	(1,013)	(213)
23 Federal fund	(297)	(244)	(53)	(1,131)	(1,408)	278
24 Other State fund	(132)	(76)	(56)	(656)	(642)	(14)
25 Subtotal - Vendor Disbursements	(\$630)	(\$498)	(\$132)	(\$3,013)	(\$3,063)	\$50
State-funded Budgetary Transfers						
26 General Fund	(227)	(193)	(34)	(1,348)	(1,248)	(100)
27 Other State Fund	(3)	(36)	33	(43)	(148)	105
28 Subtotal - Appropriations - All Funds	(\$230)	(\$228)	(\$1)	(\$1,391)	(\$1,397)	\$5
Federal Fund Transfers						
29 Medicaid	(355)	(307)	(48)	(2,029)	(2,700)	671
30 Nutrition Assistance Program	(244)	(253)	9	(1,550)	(1,517)	(33)
31 All other federal fund transfers	(1)	—	(1)	(16)	—	(16)
32 Subtotal - Federal Fund Transfers	(\$600)	(\$560)	(\$40)	(\$3,595)	(\$4,217)	\$622
Other Disbursements - All Funds						
33 Retirement Contributions	(211)	(217)	6	(1,301)	(1,300)	(1)
34 Tax Refunds & other tax credits (h)	(30)	(194)	165	(355)	(970)	615
35 PROMESA Mandates Costs	(6)	(2)	(4)	(53)	(13)	(40)
36 Milestone Transfers	—	(10)	10	—	(10)	10
37 Custody Account Transfers	(19)	(60)	42	(216)	(358)	142
38 Cash Reserve	—	—	—	—	—	—
39 Loans and Notes Transactions (i)	—	—	—	(82)	(75)	(7)
40 All Other	(2)	—	(2)	(13)	—	(13)
41 Subtotal - Other Disbursements - All Funds	(\$267)	(\$483)	\$216	(\$2,019)	(\$2,726)	\$706
Plan of Adjustment Related						
42 Disbursements to Paying Agent (j)	(127)	(126)	(1)	(1,739)	(1,735)	(4)
43 Direct Disbursements	—	—	—	—	—	—
44 Subtotal - Plan Disbursements	(\$127)	(\$126)	(\$1)	(\$1,739)	(\$1,735)	(\$4)
45 Total Outflows	(\$2,202)	(\$2,288)	\$85	(\$13,787)	(\$15,393)	\$1,605
46 Net Operating Cash Flow	\$564.42	\$375	\$190	(\$707)	(\$1,179)	\$472
47 Bank Cash Position, Beginning	10,091	9,809	282	11,362	11,362	(0)
48 Bank Cash Position, Ending	\$10,656	\$10,184	\$472	\$10,656	\$10,184	\$472
Memo: Summary of Accounts						
Operational	7,752					
Reserves (k)	2,903					
Total Bank Cash Position	\$10,656					

Note: Refer to page 10 for footnote reference descriptions.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results as of December 31, 2025

	FY26 Actual	FY26 Actual	FY26 Actual	FY26 LP	FY26 LP	FY26 LP	Variance	Variance	Variance
(figures in Millions)	Q1	Q2	YTD	Q1	Q2	YTD	Q1	Q2	YTD
State Collections									
1 General fund collections (b)	\$3,222	\$3,721	\$6,944	\$3,041	\$3,635	\$6,676	\$181	\$86	\$268
2 Other fund revenues & Pass-throughs (c)	56	101	157	40	105	145	15	(4)	12
3 Special Revenue receipts	146	89	235	103	128	231	44	(39)	4
4 All Other state collections (d)	299	320	619	261	508	768	39	(188)	(149)
5 Sweep Account Transfers	—	—	—	—	—	—	—	—	—
6 Subtotal - State collections (b)	\$3,723	\$4,231	\$7,954	\$3,444	\$4,376	\$7,820	\$279	(\$145)	\$135
Federal Fund Receipts									
7 Medicaid	1,301	393	1,694	987	1,717	2,704	314	(1,324)	(1,010)
8 Nutrition Assistance Program	848	737	1,585	759	759	1,517	89	(21)	68
9 All Other Federal Programs	698	781	1,479	737	1,081	1,818	(39)	(300)	(339)
10 Other	14	21	35	—	—	—	14	21	35
11 Subtotal - Federal Fund receipts	\$2,861	\$1,932	\$4,793	\$2,483	\$3,556	\$6,039	\$378	(\$1,624)	(\$1,246)
Balance Sheet Related									
12 Paygo charge	135	126	261	134	134	268	1	(9)	(7)
13 Other	—	—	—	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$135	\$126	\$261	\$134	\$134	\$268	\$1	(\$9)	(\$7)
Plan of Adjustment Related									
15 Intragovernmental Transfers (e)	24	49	73	24	63	87	(0)	(14)	(14)
16 Other	—	—	—	—	—	—	—	—	—
17 Subtotal - Plan Inflows	\$24	\$49	\$73	\$24	\$63	\$87	(\$0)	(\$14)	(\$14)
18 Total Inflows	\$6,743	\$6,337	\$13,081	\$6,085	\$8,129	\$14,214	\$658	(\$1,792)	(\$1,133)
Payroll and Related Costs (f)									
19 General fund	(738)	(796)	(1,533)	(835)	(901)	(1,736)	97	106	203
20 Federal fund	(201)	(216)	(418)	(197)	(212)	(410)	(4)	(4)	(8)
21 Other State fund	(38)	(41)	(79)	(52)	(56)	(109)	15	15	30
22 Subtotal - Payroll and Related Costs	(\$977)	(\$1,053)	(\$2,030)	(\$1,085)	(\$1,170)	(\$2,255)	\$108	\$117	\$225
Operating Disbursements (g)									
23 General fund	(623)	(603)	(1,226)	(641)	(372)	(1,013)	18	(231)	(213)
24 Federal fund	(498)	(633)	(1,131)	(540)	(868)	(1,408)	42	236	278
25 Other State fund	(353)	(303)	(656)	(369)	(273)	(642)	15	(29)	(14)
26 Subtotal - Vendor Disbursements	(\$1,475)	(\$1,538)	(\$3,013)	(\$1,550)	(\$1,514)	(\$3,063)	\$75	(\$25)	\$50
State-funded Budgetary Transfers									
27 General Fund	(665)	(683)	(1,348)	(617)	(632)	(1,248)	(49)	(51)	(100)
28 Other State Fund	(16)	(27)	(43)	(74)	(74)	(148)	58	47	105
29 Subtotal - Appropriations - All Funds	(\$681)	(\$710)	(\$1,391)	(\$691)	(\$706)	(\$1,397)	\$9	(\$4)	\$5
Federal Fund Transfers									
30 Medicaid	(1,320)	(709)	(2,029)	(983)	(1,717)	(2,700)	(337)	1,008	671
31 Nutrition Assistance Program	(823)	(727)	(1,550)	(759)	(759)	(1,517)	(64)	31	(33)
32 All other federal fund transfers	(12)	(4)	(16)	—	—	—	(12)	(4)	(16)
33 Subtotal - Federal Fund Transfers	(\$2,155)	(\$1,440)	(\$3,595)	(\$1,742)	(\$2,475)	(\$4,217)	(\$413)	\$1,035	\$622
Other Disbursements - All Funds									
34 Retirement Contributions	(644)	(656)	(1,301)	(650)	(650)	(1,300)	5	(6)	(1)
35 Tax Refunds & other tax credits (h)	(244)	(111)	(355)	(469)	(500)	(970)	226	390	615
36 PROMESA Mandates Costs	(27)	(26)	(53)	(6)	(6)	(13)	(21)	(20)	(40)
37 Milestone Transfers	—	—	—	—	(10)	(10)	—	10	10
38 Custody Account Transfers	(69)	(146)	(216)	(158)	(200)	(358)	89	53	142
39 Cash Reserve	—	—	—	—	—	—	—	—	—
40 Loans and Notes Transactions (i)	(75)	(7)	(82)	(75)	—	(75)	—	(7)	(7)
41 All Other	(6)	(7)	(13)	—	—	—	(6)	(7)	(13)
42 Subtotal - Other Disbursements - All Funds	(\$1,066)	(\$954)	(\$2,019)	(\$1,359)	(\$1,367)	(\$2,726)	\$293	\$413	\$706
Plan of Adjustment Related									
43 Disbursements to Paying Agent	(1,053)	(686)	(1,739)	(1,124)	(611)	(1,735)	71	(75)	(4)
44 Direct Disbursements	—	—	—	—	—	—	—	—	—
45 Subtotal - Plan Disbursements	(\$1,053)	(\$686)	(\$1,739)	(\$1,124)	(\$611)	(\$1,735)	\$71	(\$75)	(\$4)
46 Total Outflows	(\$7,407)	(\$6,381)	(\$13,787)	(\$7,550)	(\$7,843)	(\$15,393)	\$143	\$1,462	\$1,605
47 Net Operating Cash Flow	(\$663)	(\$43)	(\$707)	(\$1,465)	\$286	(\$1,179)	\$801	(\$329)	\$472
48 Bank Cash Position, Beginning	11,362	10,699	11,362	11,362	9,897	11,362	—	801	—
49 Bank Cash Position, Ending	\$10,699	\$10,656	\$10,656	\$9,897	\$10,184	\$10,184	\$801	\$472	\$472

Note: Refer to the next page for footnote reference descriptions.

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

- (a) Represents FY2026 actual results through December 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 \$180.5M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$1.8M and merchant charges were \$11.3M. Net interest income for the FY26 was \$167.4M.
- (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 July 29 the DTPR completed the first payment for \$25M as part of the third amendment of a loan from the Commonwealth to PREPA, in order to fund the PREPA Employee Retirement System payment. A second payment for \$25M was completed on August 19, and a third payment, for the same amount, on September 29. On October 28, a payment of \$7M disbursed, ascending to \$82M total payment completed as of the date of this report for FY26.

Puerto Rico Department of Treasury | Hacienda

General Fund Collections Summary

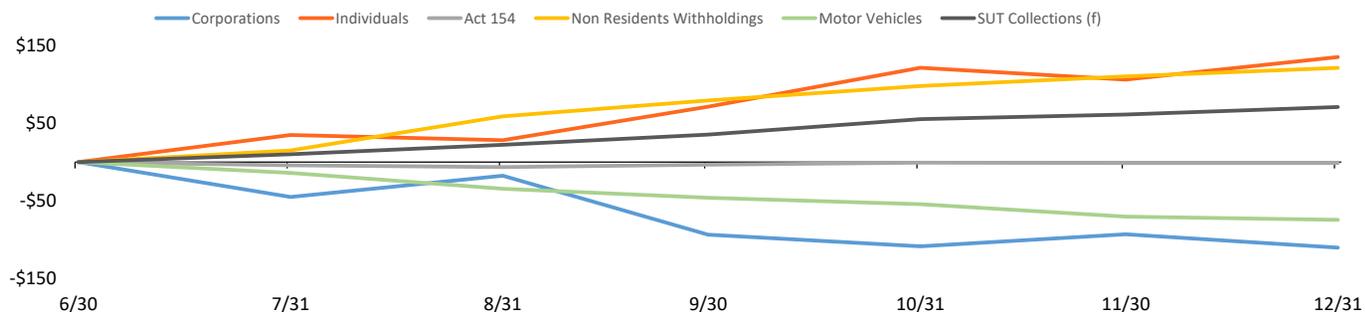
Key Takeaways / Notes

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	LP YTD FY26	Var \$ YTD FY26	Var % YTD FY26
General Fund Collections				
Corporations	\$1,456	\$1,566	(\$110)	-7%
Individuals	2,076	1,941	135	7%
Partnerships	162	193	(31)	-16%
Act 154	58	59	(1)	-2%
Non Residents Withholdings	552	430	121	28%
Motor Vehicles	314	388	(74)	-19%
Rum Tax (e)	165	150	15	10%
Alcoholic Beverages	132	161	(29)	-18%
Cigarettes (c)	74	74	0	0%
Other General Fund	730	560	170	30%
Total	\$5,719	\$5,522	\$197	4%
SUT Collections (d)	1,224	1,153	\$71	6%
Total General Fund Collections	\$ 6,944	\$ 6,676	\$268	4%

YTD General Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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 higher than LP by \$15M. Variance may be related to timing difference of cash transfers to TSA.

Puerto Rico Department of Treasury | Hacienda

Other State Fund Collections Summary

Key Takeaways / Notes

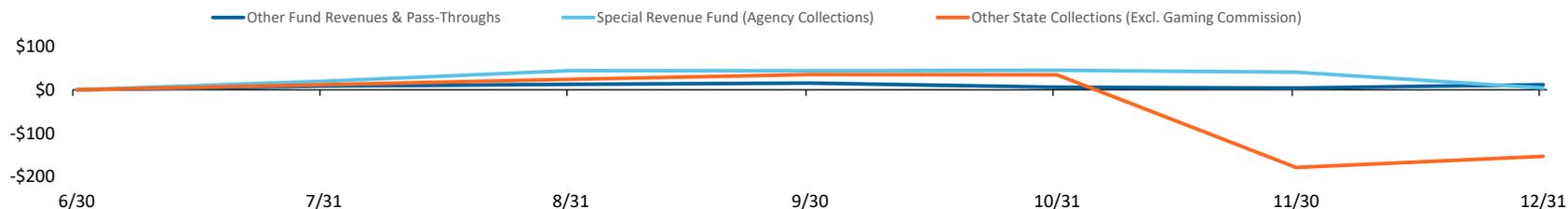
- 1) Other State Fund Collections are lower than projected in the Liquidity Plan. The positive variance in Special Revenue funds is mainly driven by timing differences.

- 2) Other State Collections variance is mostly driven by lower Funds under the Custody of the Department of Treasury of (\$176M). This was partially offset by higher Interest Income for \$18M and \$23M higher inflows on Office of the Commissioner of Financial Institutions.

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

	Actual YTD FY26	LP YTD FY26	Var \$ YTD FY26	Var % YTD FY26
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$157	\$145	\$12	8%
Electronic Lottery	62	55	8	14%
ASC Pass Through	24	13	11	83%
ACAA Pass Through	44	43	1	2%
Other	26	34	(8)	-23%
Special Revenue Fund (Agency Collections)	235	231	4	2%
Department of Education	6	8	(1)	-16%
Department of Health	40	31	9	29%
Department of State	8	8	1	8%
All Other	180	184	(4)	-2%
Other State Collections	619	768	(149)	-19%
Interest Income	181	163	18	11%
Puerto Rico Gaming Commission	211	207	5	2%
Department of Housing	13	17	(5)	-27%
Department of Health	77	85	(8)	-10%
Office of the Commissioner of Insurance	9	3	5	163%
Funds under the Custody of the Department of Treasury	38	214	(176)	-82%
Office of the Commissioner of Financial Institutions	67	44	23	53%
All Other	23	35	(11)	-32%
Total	\$1,011	\$1,144	(\$133)	-12%

YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)

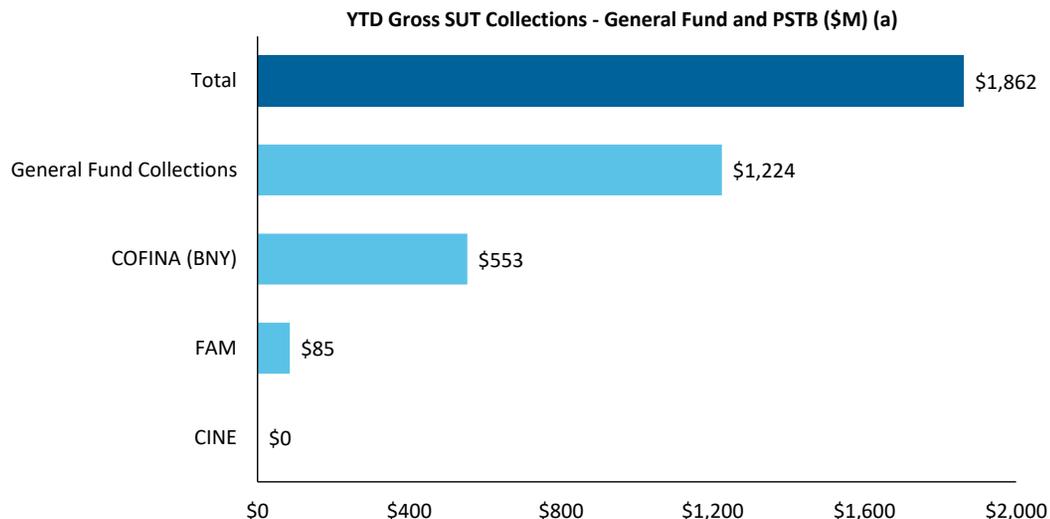


Puerto Rico Department of Treasury | Hacienda

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 December 31, 2025 there is \$62M 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.

Puerto Rico Department of Treasury | Hacienda

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, \$35M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$16M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$20M.
- 3) Federal funds are currently below projections. The YTD unfavorable variance is primarily driven by lower inflows in All Other Federal Programs (\$339M) and lower net cash flow in Medicaid of (\$339M). These were partially offset by lower operating disbursements of \$278M and higher transfers from All Other Federal Funds net cash flow of \$20M. A Medicaid reimbursement for \$351M was received on January 20th.

Monthly FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	

Total (a)

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 350	\$ (355)	\$ (5)	\$ -	\$ (5)
255	(244)	11	-	11
323	(371)	(48)	-	(48)
-	-	-	-	-
\$928	\$ (970)	\$ (43)	\$ -	\$ (43)

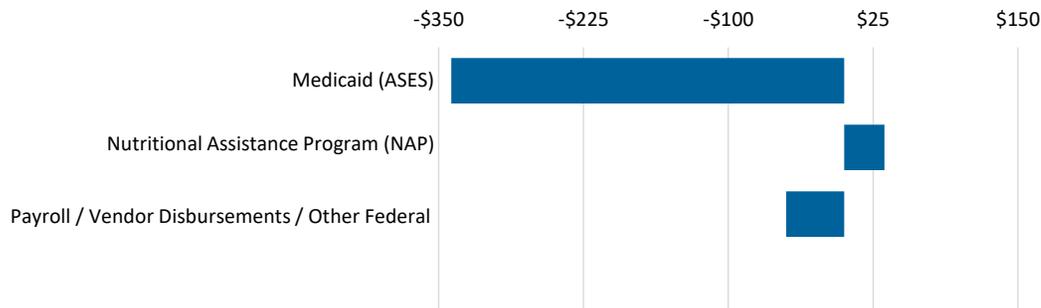
YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	

Total (a)

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 1,694	\$ (2,029)	\$ (335)	\$ 4	\$ (339)
1,585	(1,550)	35	-	35
1,514	(1,564)	(50)	-	(50)
<i>1,479</i>	<i>(1,548)</i>	<i>(70)</i>	<i>-</i>	<i>(70)</i>
<i>35</i>	<i>(16)</i>	<i>20</i>	<i>-</i>	<i>20</i>
\$ 4,793	\$ (5,143)	\$ (350)	\$ 4	\$ (354)

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.

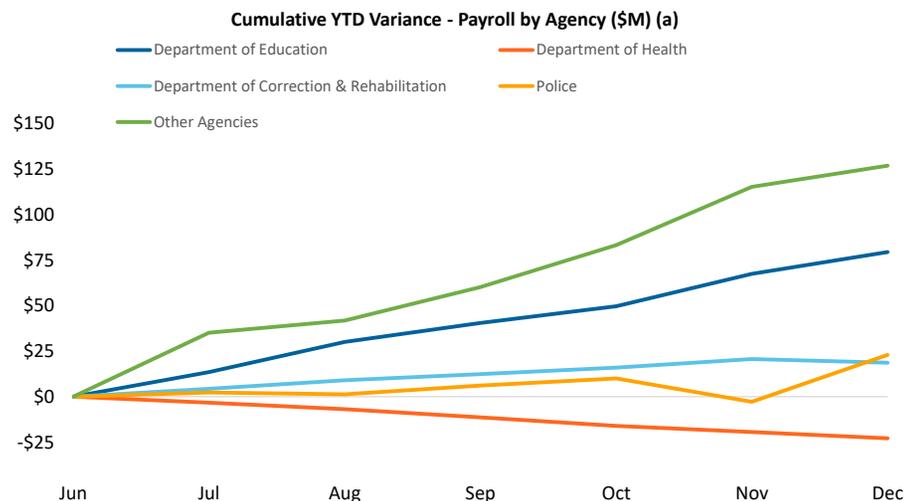
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) The \$225M positive YTD payroll variance is due to lower than expected expenses from the Department of Education, Police Bureau, Department of Correction and Rehabilitation and All Other Agencies. This, partially offset by higher than expected expenses from the Department of Health.

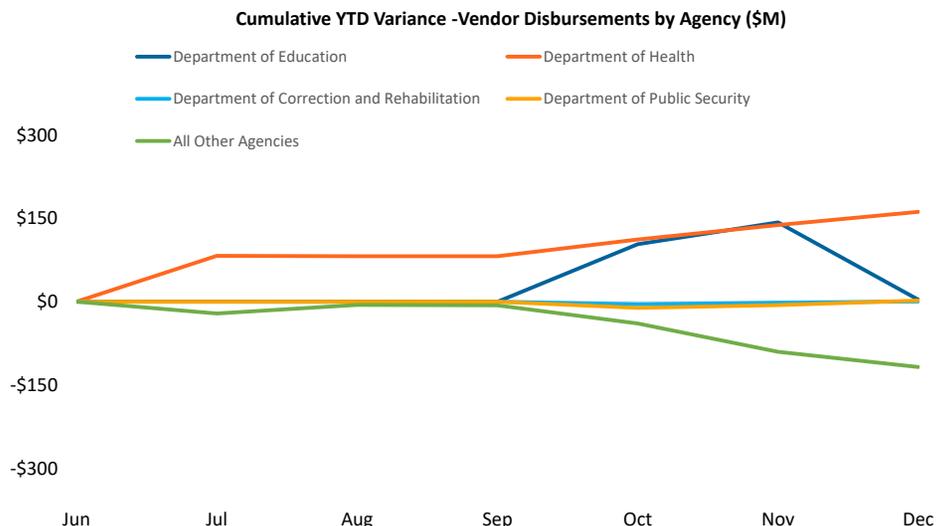
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 79
Department of Health	(23)
Department of Correction & Rehabilitation	19
Police	23
All Other Agencies	127
Total YTD Variance	\$ 225



Key Takeaways / Notes : Vendor Disbursements

- 1) The positive YTD variance is mainly driven of \$162M by the Department of Health. This, partially offset by higher disbursements on All Other Agencies for (\$118M). Among these, (\$38M) on Gaming Commission, (\$22M) on the Administration of Families and Children, (\$17M) on the Administration for the Comprehensive Care and Development of Children, (\$12M) on the Department of Treasury, (13M) On Vocational Rehabilitation and Administration, (\$8M) on Department of Agriculture, and (\$8M) on Secretariat of the Department of the Family.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 4
Department of Health	162
Department of Correction and Rehabilitation	0
Department of Public Security	2
All Other Agencies	(118)
Total YTD Variance	\$ 50



Footnotes

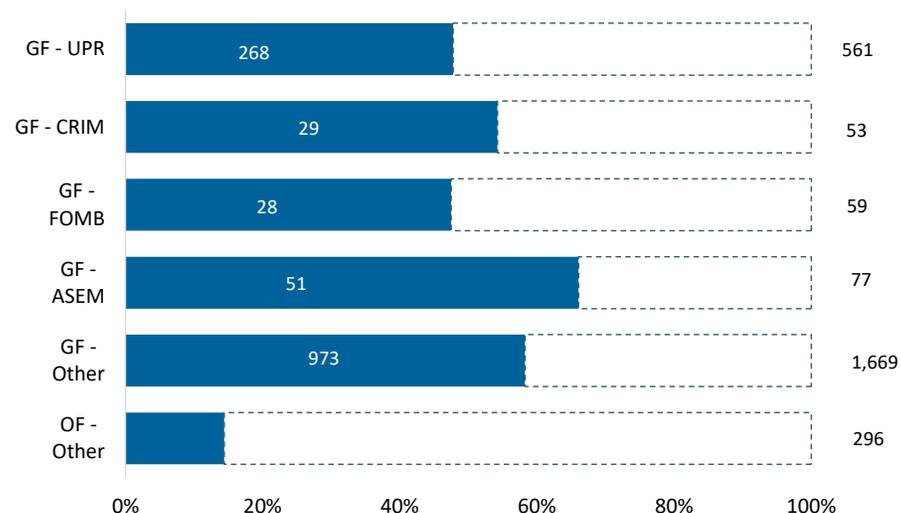
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

Puerto Rico Department of Treasury | Hacienda
State Funded Budgetary Transfers Summary

Key Takeaways / Notes

- 1) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY26 divided by twelve, subject to a 5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity.
- 2) Variances are largely related to capital expenditures and other payments from prior year funds.

YTD FY2026 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 268	\$ 561	\$ 293
GF - CRIM	29	53	24
GF - FOMB	28	59	31
GF - ASEM	51	77	26
GF - Other	973	1,669	696
OF - Other	43	296	254
Total	\$ 1,391	\$ 2,715	\$ 1,324

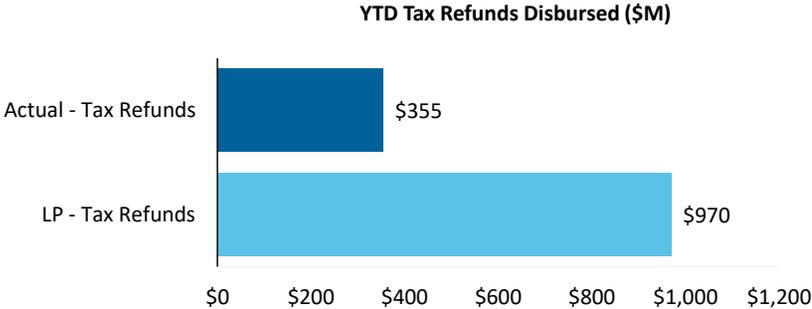
YTD Appropriation Variance (\$M)

Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 268	\$ 266	\$ (2)
GF - CRIM	29	25	(4)
GF - FOMB	28	28	-
GF - ASEM	51	36	(14)
GF - Other	973	892	(81)
OF - Other	43	148	105
Total	\$ 1,391	\$ 1,397	\$ 5

Puerto Rico Department of Treasury | Hacienda
Tax Refunds / PayGo and Pensions Summary

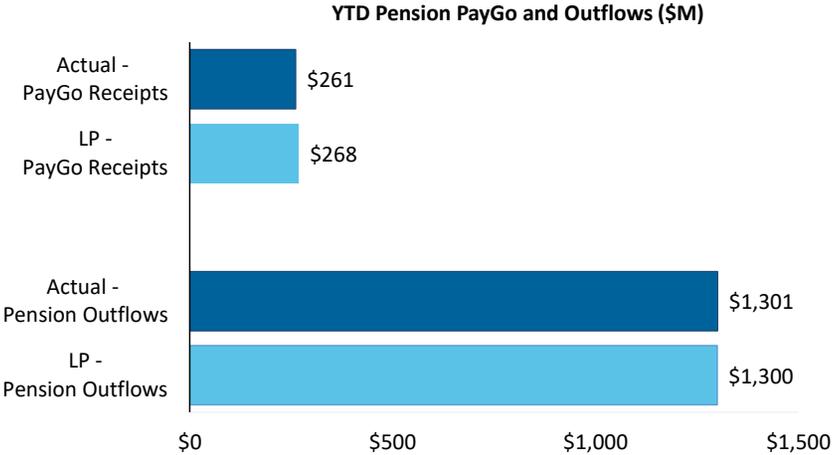
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$615M lower than projected.



Key Takeaways / Notes : Pension PayGo

- 1) YTD PayGo Receipts are under projections. Further details on the status of PayGo can be found in the monthly PayGo Report on Hacienda website under the Public Finance section.

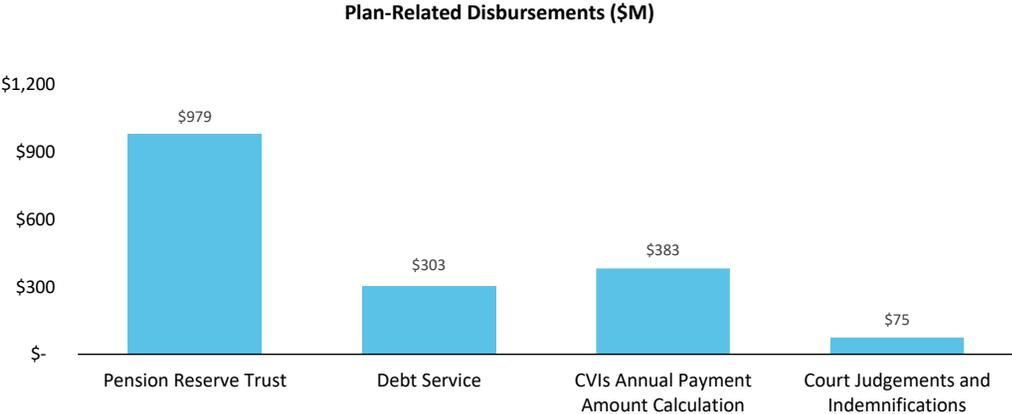


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,739M has been transferred out of the TSA for POA related payments during FY26. On December 30, \$75M were disbursed as part of the annual GUC Reserve.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 979
<i>Monthly Act 80 Contributions</i>	9
<i>Annual Contribution</i>	970
Debt Service	303
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	\$ 1,739



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
071	Department of Health	\$ 190,193	\$ 14,918	\$ 205,111
081	Department of Education	94,032	9,715	103,747
025	Hacienda (entidad interna - fines de contabilidad)	95,221	13	95,235
271	Office of Information Technology and Communications	38,296	-	38,296
049	Department of Transportation and Public Works	26,555	30	26,585
045	Department of Public Security	24,174	22	24,196
050	Department of Natural and Environmental Resources	22,307	8	22,315
067	Department of Labor and Human Resources	18,211	97	18,308
137	Department of Correction and Rehabilitation	15,044	-	15,044
123	Families and Children Administration	13,485	88	13,573
122	Department of the Family	11,228	-	11,228
014	Environmental Quality Board	9,946	331	10,277
095	Mental Health and Addiction Services Administration	7,796	(1)	7,795
024	Department of the Treasury	7,432	-	7,432
329	Socio-Economic Development Office	6,924	5	6,929
043	Puerto Rico National Guard	6,365	3	6,369
087	Department of Sports and Recreation	5,719	76	5,796
127	Administration for Socioeconomic Development of the Family	5,450	53	5,503
016	Office of Management and Budget	4,633	3	4,636
126	Vocational Rehabilitation Administration	3,823	4	3,827
311	Gaming Commission	3,073	188	3,261
038	Department of Justice	2,521	141	2,662
028	Commonwealth Election Commission	2,375	-	2,375
241	Administration for Integral Development of Childhood	2,296	-	2,296
078	Department of Housing	2,048	-	2,048
124	Child Support Administration	2,007	-	2,007
155	State Historic Preservation Office	1,996	4	2,000
018	Planning Board	1,913	-	1,913
023	Department of State	1,718	-	1,718
120	Veterans Advocate Office	1,418	-	1,418
031	General Services Administration	1,039	-	1,039
105	Industrial Commission	949	1	950
055	Department of Agriculture	945	-	945
266	Office of Public Security Affairs	341	573	913
015	Office of the Governor	818	0	819
030	Office of Administration and Transformation of HR in the Govt.	810	0	810
208	Contributions to Municipalities	-	810	810
152	Elderly and Retired People Advocate Office	183	0	183
075	Office of the Financial Institutions Commissioner	162	-	162
298	Public Service Regulatory Board	156	-	156
096	Women's Advocate Office	120	-	120

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
069	Department of Consumer Affairs	105	-	105
022	Office of the Commissioner of Insurance	92	-	92
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	72	-	72
226	Joint Special Counsel on Legislative Donations	50	-	50
279	Public Service Appeals Commission	45	-	45
143	Office of Protection and Advocacy of Persons with Disabilities	39	-	39
231	Health Advocate Office	31	-	31
068	Labor Relations Board	19	-	19
281	Office of the Electoral Comptroller	18	-	18
034	Investigation, Prosecution and Appeals Commission	16	0	16
037	Civil Rights Commission	9	-	9
139	Parole Board	3	-	3
062	Cooperative Development Commission	3	-	3
060	Citizen's Advocate Office (Ombudsman)	3	0	3
040	Puerto Rico Police	2	-	2
	Other	1	-	1
Total		\$ 634,236	\$ 27,081	\$ 661,317

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	12,029	24,060	7,240	161,782	205,111
081	Department of Education	18,700	17,966	11,566	55,514	103,747
025	Hacienda (entidad interna - fines de contabilidad)	79,323	909	239	14,763	95,235
271	Office of Information Technology and Communications	546	19,051	331	18,368	38,296
049	Department of Transportation and Public Works	2,818	7,049	5,263	11,456	26,585
045	Department of Public Security	6,944	4,972	2,698	9,583	24,196
050	Department of Natural and Environmental Resources	2,046	4,766	1,271	14,232	22,315
067	Department of Labor and Human Resources	1,818	3,144	1,360	11,986	18,308
137	Department of Correction and Rehabilitation	9,923	1,264	755	3,103	15,044
123	Families and Children Administration	2,520	2,633	1,506	6,915	13,573
122	Department of the Family	2,471	1,882	3,798	3,077	11,228
014	Environmental Quality Board	118	215	303	9,641	10,277
095	Mental Health and Addiction Services Administration	2,903	2,907	412	1,573	7,795
024	Department of the Treasury	2,784	2,761	603	1,284	7,432
329	Socio-Economic Development Office	6,460	329	45	96	6,929
043	Puerto Rico National Guard	1,563	1,021	465	3,320	6,369
087	Department of Sports and Recreation	1,789	1,309	160	2,538	5,796
127	Administration for Socioeconomic Development of the Family	1,366	1,369	1,408	1,361	5,503
016	Office of Management and Budget	913	1,013	508	2,202	4,636
126	Vocational Rehabilitation Administration	1,074	801	267	1,685	3,827
311	Gaming Commission	2,592	280	176	214	3,261
038	Department of Justice	1,711	498	324	129	2,662
028	Commonwealth Election Commission	900	50	39	1,385	2,375
241	Administration for Integral Development of Childhood	821	183	417	875	2,296
078	Department of Housing	1,182	486	247	134	2,048
124	Child Support Administration	68	972	739	228	2,007
155	State Historic Preservation Office	248	152	119	1,480	2,000
018	Planning Board	30	207	91	1,584	1,913
023	Department of State	1,351	251	42	74	1,718
120	Veterans Advocate Office	55	90	560	713	1,418
031	General Services Administration	159	414	224	242	1,039
105	Industrial Commission	197	80	48	626	950
055	Department of Agriculture	267	93	123	462	945
266	Office of Public Security Affairs	139	139	60	575	913
015	Office of the Governor	584	73	65	97	819
030	Office of Administration and Transformation of HR in the Govt.	67	27	0	716	810
208	Contributions to Municipalities	-	-	-	810	810
152	Elderly and Retired People Advocate Office	127	17	9	30	183
075	Office of the Financial Institutions Commissioner	20	137	5	-	162
298	Public Service Regulatory Board	32	108	16	-	156
096	Women's Advocate Office	32	7	77	4	120
069	Department of Consumer Affairs	20	49	3	33	105
022	Office of the Commissioner of Insurance	84	3	0	5	92
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	11	18	0	42	72
226	Joint Special Counsel on Legislative Donations	-	2	1	47	50
279	Public Service Appeals Commission	27	15	0	3	45
143	Office of Protection and Advocacy of Persons with Disabilities	-	0	8	30	39
231	Health Advocate Office	20	6	0	5	31
068	Labor Relations Board	19	-	-	-	19
281	Office of the Electoral Comptroller	16	1	0	-	18
034	Investigation, Prosecution and Appeals Commission	15	1	-	0	16
037	Civil Rights Commission	9	-	-	0	9

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
139	Parole Board	-	3	0	0	3
062	Cooperative Development Commission	3	-	0	0	3
060	Citizen's Advocate Office (Ombudsman)	-	-	3	0	3
040	Puerto Rico Police	-	-	-	2	2
	Other	-	-	-	1	1
Total		\$ 168,912	\$ 103,783	\$ 43,596	\$ 345,027	\$ 661,317

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...

Invoicer	ID - Central Government Agency														Other												
	27,081	71 - Department of Health	81 - Department of Education	25 - Hacienda (entidad interna - fines de contabilidad)	271 - Office of Information Technology and Communication	49 - Department of Transportation and Public Works	45 - Department of Public Security	50 - Department of Natural and Environmental Resources	67 - Department of Labor and Human Resources	137 - Department of Correction and Rehabilitation	123 - Families and Children Administration	122 - Department of the Family	14 - Environmental Quality Board	95 - Mental Health and Addiction Services Administration		24 - Department of the Treasury	329 - Socio-Economic Development Office	43 - Puerto Rico National Guard	87 - Department of Sports and Recreation	127 - Administration for Socioeconomic Development of L...	16 - Office of Management and Budget	126 - Vocational Rehabilitation Administration	311 - Gaming Comision	38 - Department of Justice	28 - Commonwealth Election Commission	78 - Department of Housing	1,388
Medical Services Administration	8,235	8,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	6,685	-	6,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,397	1,196	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	773	-	773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Infrastructure Financing Authority	662	662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	572	-	572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administration...	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	571
PREPA	299	299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	285	-	285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Broadcasting Corporation	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	242	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	173	172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	142	-	142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	136	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	133	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	121	47	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Court of Justice	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	110	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Culebra	101	-	4	-	-	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	95	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Municipio De San Lorenzo	85	57	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	76	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	74	-	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	73	57	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Humacao	70	-	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	63	-	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	49	25	-	-	-	22	0	0	-	-	-	-	-	-	0	0	0	0	53	-	0	0	-	1	-	-	0
Municipio De Bayamon	49	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Development Company	48	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	37	-	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	34	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Municipio De Toa Baja	31	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	30	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	28	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juana Diaz	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	23	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	22	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Agencies	21	-	8	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	20	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	20	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-
Municipio De Moca	18	12	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	238	23	201	-	-	-	-	-	0	-	-	-	8	-	5	-	-	-	-	-	1	-	-	-	-	-	0

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to 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.