

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

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

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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.

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Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)

Bank Cash Position	October Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$10,452	(\$247)	(\$11)	(\$910)	\$759

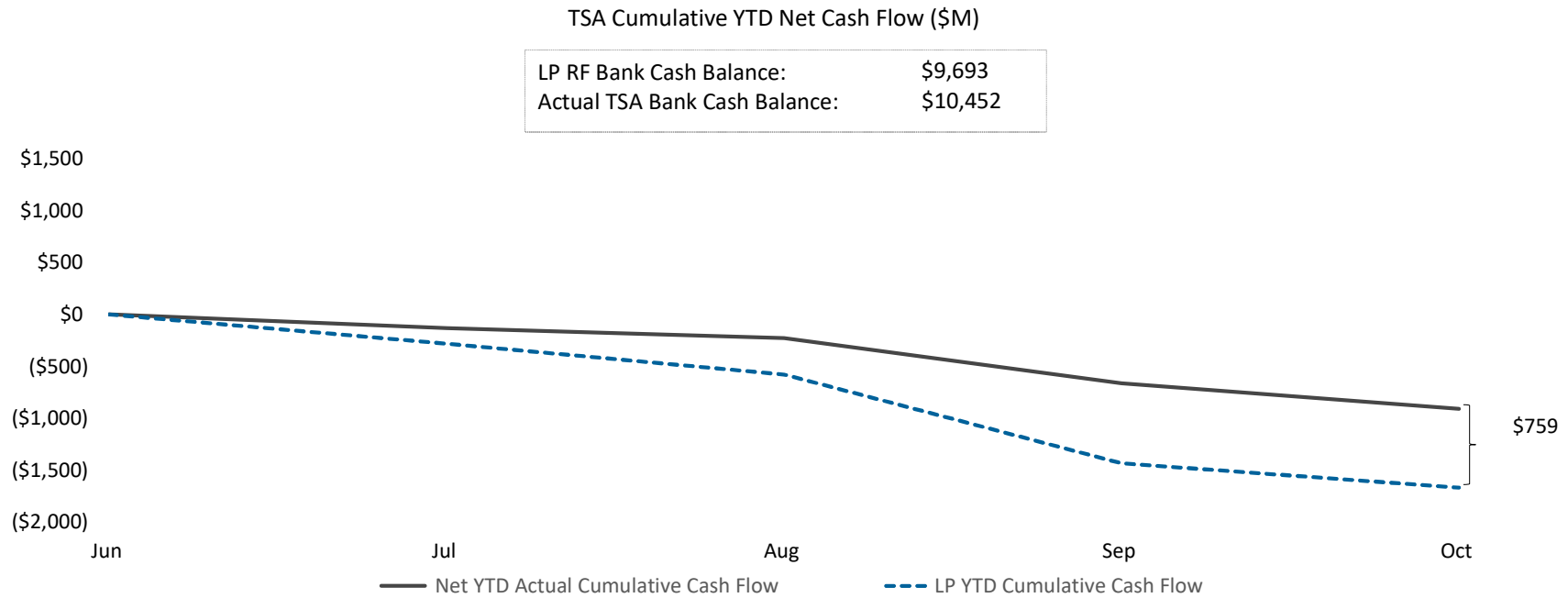
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of October 31, 2025

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 10/31/25:	\$ 9,693	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$206M and Special Revenue Fund collections of \$65M.
1 State Collections	271	2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing monthly variances. The positive YTD variance is mainly driven by lower than projected operating disbursements of \$191M, higher net cash flow in Medicaid of \$58M, higher NAP net cash flow of \$29M and higher transfers from All Other Federal Funds net cash flow of \$22M. This is partially offset by lower inflows in All Federal Programs of (\$259M) and higher payroll disbursements of (\$48M).
2 Federal Fund Net Cash Flow	(8)	
3 Tax Refunds & other tax credits	339	
4 Payroll and Related Costs	191	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
5 Operating Disbursements	(88)	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$123M and Other State Fund payroll of \$23M.
6 Custody Account Transfers	112	5. Operating disbursements are currently higher than projected. The negative variance is mainly driven by General Fund disbursement of (\$129M).
All Other	(52)	
Actual TSA Cash Balance	\$ 10,452	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.

Memo: Summary of Cash Balances

TSA Operational Cash	\$ 7,473
TSA Reserves	2,980
Actual TSA Cash Balance	\$ 10,452

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

YTD net cash flow is -\$910M and cash flow variance to the Liquidity Plan is \$759M, with various offsetting variances within.

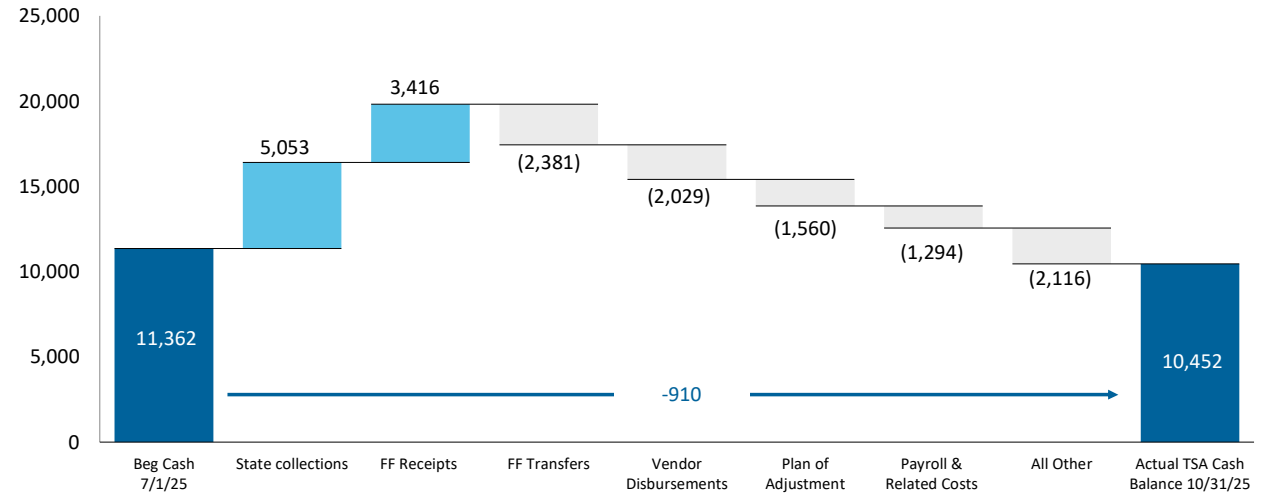
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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY26 is State Collections. Federal Fund inflows of \$3,416M represent 39% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$4M (Refer to page 13 for additional detail).

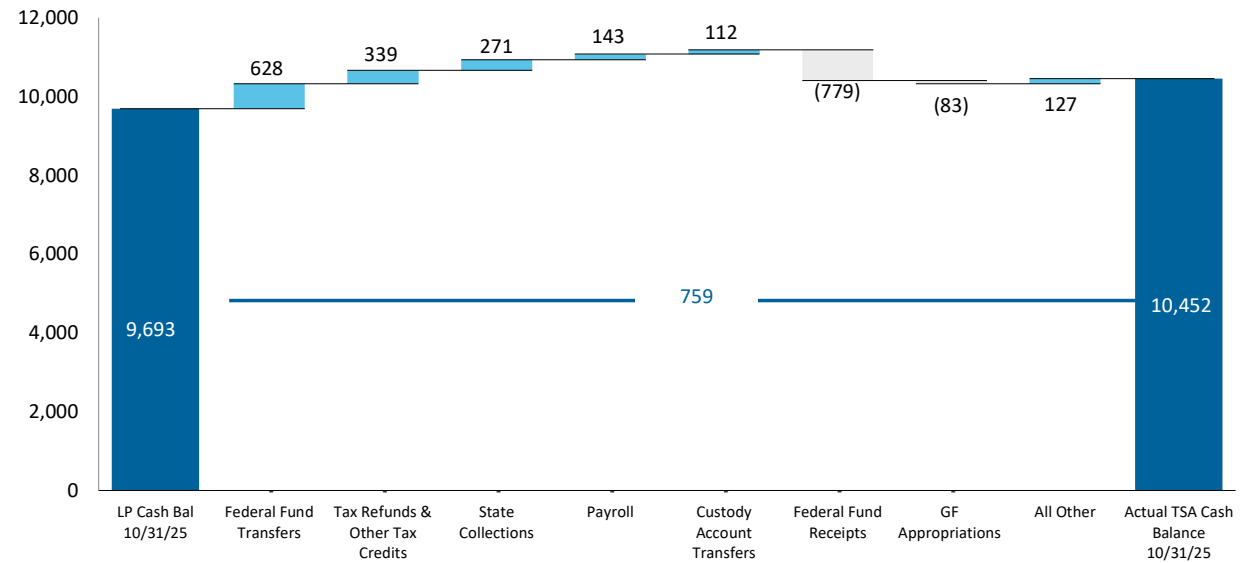
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) Federal Funds Receipts, Tax Refunds & Other Tax Credits, State Collections, Payroll and Custody Account Transfers, 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)



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TSA Cash Flow Actual Results as of October 31, 2025

(figures in Millions)						
	FY26 Actual October	FY26 LP October	Variance October	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP
<u>State Collections</u>						
General fund collections (b)	\$1,132	\$1,108	\$25	\$4,354	\$4,149	\$206
1 Other fund revenues & Pass-throughs (c)	70	80	(10)	126	120	6
2 Special Revenue receipts	34	32	1	180	135	45
3 All Other state collections (d)	95	98	(3)	393	379	14
4 Sweep Account Transfers	—	—	—	—	—	—
5 Subtotal - State collections (b)	\$1,331	\$1,318	\$13	\$5,053	\$4,782	\$271
<u>Federal Fund Receipts</u>						
6 Medicaid	43	1,014	(972)	1,344	2,002	(658)
7 Nutrition Assistance Program	267	253	14	1,115	1,012	103
8 All Other Federal Programs	225	445	(220)	923	1,182	(259)
9 Other - CRF & CSFRF and EITC	20	—	20	34	—	34
10 Subtotal - Federal Fund Receipts	\$555	\$1,712	(\$1,157)	\$3,416	\$4,195	(\$779)
<u>Balance Sheet Related</u>						
11 Paygo charge	33	45	(11)	169	179	(10)
12 Other	—	—	—	—	—	—
13 Subtotal - Other Inflows	\$33	\$45	(\$11)	\$169	\$179	(\$10)
<u>Plan of Adjustment Related</u>						
14 Intragovernmental Transfers (e)	46	43	3	70	67	3
15 Other	—	—	—	—	—	—
16 Subtotal - Plan Inflows	\$46	\$43	\$3	\$70	\$67	\$3
17 Total Inflows	\$1,966	\$3,117	(\$1,152)	\$8,708	\$9,223	(\$515)
<u>Payroll and Related Costs (f)</u>						
18 General fund	(227)	(271)	45	(933)	(1,106)	173
19 Federal fund	(77)	(64)	(13)	(309)	(261)	(48)
20 Other State fund	(14)	(17)	3	(51)	(69)	18
21 Subtotal - Payroll and Related Costs	(\$317)	(\$352)	\$35	(\$1,294)	(\$1,437)	\$143
<u>Operating Disbursements (g)</u>						
22 General fund	(230)	(101)	(129)	(871)	(742)	(129)
23 Federal fund	(188)	(381)	193	(730)	(921)	191
24 Other State fund	(79)	(100)	21	(428)	(469)	41
25 Subtotal - Vendor Disbursements	(\$497)	(\$582)	\$85	(\$2,029)	(\$2,132)	\$103
<u>State-funded Budgetary Transfers</u>						
26 General Fund	(270)	(247)	(23)	(936)	(853)	(83)
27 Other State Fund	(3)	(19)	17	(19)	(93)	75
28 Subtotal - Appropriations - All Funds	(\$273)	(\$266)	(\$7)	(\$955)	(\$946)	(\$8)
<u>Federal Fund Transfers</u>						
29 Medicaid	(20)	(1,014)	995	(1,282)	(1,998)	715
30 Nutrition Assistance Program	(263)	(253)	(10)	(1,086)	(1,012)	(74)
31 All other federal fund transfers	(1)	—	(1)	(13)	—	(13)
32 Subtotal - Federal Fund Transfers	(\$283)	(\$1,267)	\$984	(\$2,381)	(\$3,009)	\$628
<u>Other Disbursements - All Funds</u>						
33 Retirement Contributions	(211)	(217)	5	(856)	(867)	11
34 Tax Refunds & other tax credits (h)	(39)	(153)	114	(283)	(623)	339
35 PROMESA Mandates Costs	(11)	—	(11)	(11)	—	(11)
36 State Cost Share	(8)	(2)	(6)	(34)	(8)	(26)
37 Milestone Transfers	—	—	—	—	—	—
38 Custody Account Transfers	(56)	(79)	23	(126)	(238)	112
39 Cash Reserve	—	—	—	—	—	—
40 Loans and Notes Transactions (i)	(7)	—	(7)	(82)	(75)	(7)
41 All Other	(2)	—	(2)	(8)	—	(8)
42 Subtotal - Other Disbursements - All Funds	(\$335)	(\$451)	\$116	(\$1,400)	(\$1,810)	\$410
<u>Plan of Adjustment Related</u>						
43 Disbursements to Paying Agent (j)	(507)	(434)	(73)	(1,560)	(1,558)	(2)
44 Direct Disbursements	—	—	—	—	—	—
45 Subtotal - Plan Disbursements	(\$507)	(\$434)	(\$73)	(\$1,560)	(\$1,558)	(\$2)
46 Total Outflows	(\$2,212)	(\$3,353)	\$1,140	(\$9,618)	(\$10,892)	\$1,274
47 Net Operating Cash Flow	(\$247)	(\$235)	(\$11)	(\$910)	(\$1,669)	\$759
48 Bank Cash Position, Beginning	10,699	9,928	770	11,362	11,362	(0)
49 Bank Cash Position, Ending	\$10,452	\$9,693	\$759	\$10,452	\$9,693	\$759
<u>Memo: Summary of Accounts</u>						
Operational	\$7,473					
Reserves (k)	2,980					
Total Bank Cash Position	\$10,452					

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 October 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 \$126.4M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$1.3M and merchant charges were \$7.6M. Net interest income for the FY26 was \$117.5M.
- (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.

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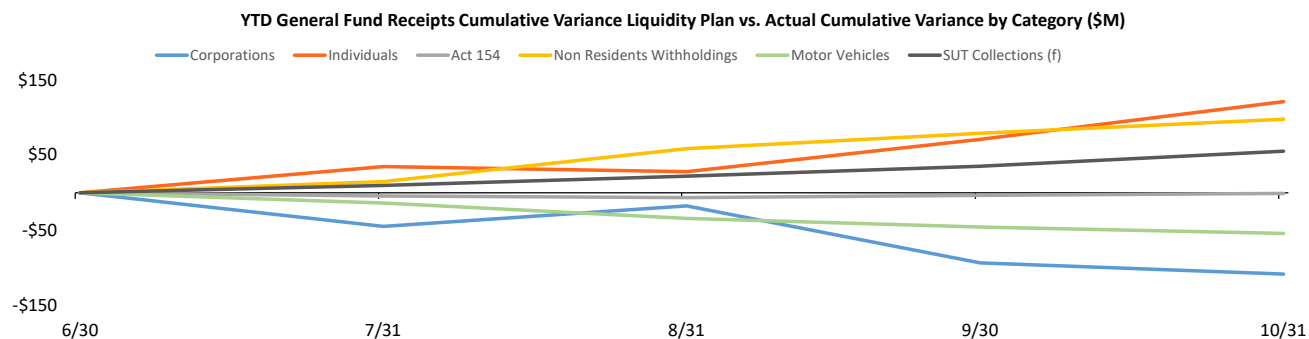
General Fund Collections Summary

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	LP YTD FY26	Var \$ YTD FY26	Var % YTD FY26
General Fund Collections				
Corporations	\$858	\$967	(\$108)	-11%
Individuals	1,399	1,277	121	10%
Partnerships	87	109	(22)	-20%
Act 154	39	40	(1)	-2%
Non Residents Withholdings	381	283	98	35%
Current Year Collections	381	283	98	35%
Current Year NRW for FEDE (Act 73-2008) (b)	-	-	-	
Motor Vehicles	202	257	(54)	-21%
Rum Tax (e)	115	107	8	7%
Alcoholic Beverages	84	109	(25)	-23%
Cigarettes (c)	59	52	8	15%
Other General Fund	494	368	126	34%
Total	\$3,718	\$3,567	\$151	4%
SUT Collections (d)	637	582	\$55	10%
Total General Fund Collections	\$ 4,355	\$ 4,149	\$206	5%



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 PRIMBA 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 \$8M. Variance may be related to timing difference of cash transfers to TSA.

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Other State Fund Collections Summary

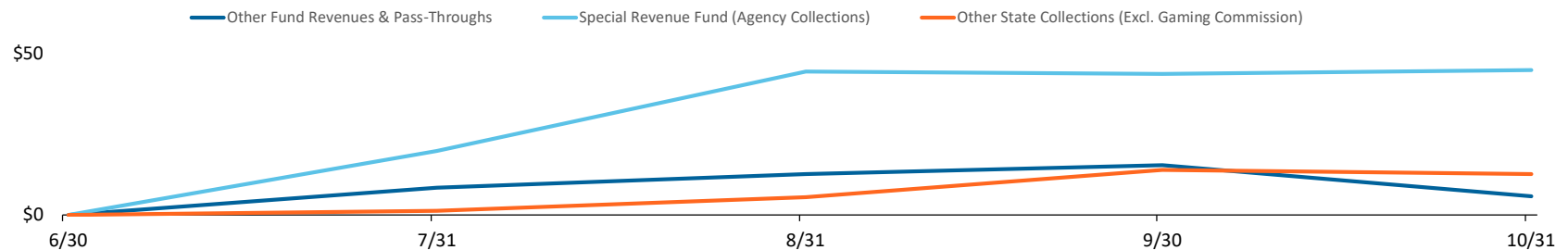
Key Takeaways / Notes

- Other State Fund Collections are higher than projected in the Liquidity Plan. The positive variance in Special Revenue funds is mainly driven by timing differences.
- Other State Collections variance is mainly driven by \$25M higher Funds under the Custody of the Department of Treasury, partially offset by lower All Other collections by (\$17).

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	\$126	\$120	\$6	5%
Electronic Lottery	59	58	1	3%
ASC Pass Through	17	9	8	93%
ACAA Pass Through	29	29	1	2%
Other	21	25	(4)	-17%
Special Revenue Fund (Agency Collections)	180	135	45	33%
Department of Education	5	5	1	12%
Department of Health	31	20	11	57%
Department of State	6	6	0	3%
All Other	137	105	33	31%
Other State Collections	393	379	14	4%
Interest Income	125	125	-	0%
Puerto Rico Gaming Commission	144	142	2	1%
Department of Housing	8	9	(0)	-2%
Department of Health	56	59	(3)	-5%
Office of the Commissioner of Insurance	2	2	0	3%
Funds under the Custody of the Department of Treasury	29	3	25	773%
Office of the Commissioner of Financial Institutions	12	5	8	160%
All Other	17	34	(17)	-50%
Total	\$699	\$634	\$65	10%

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

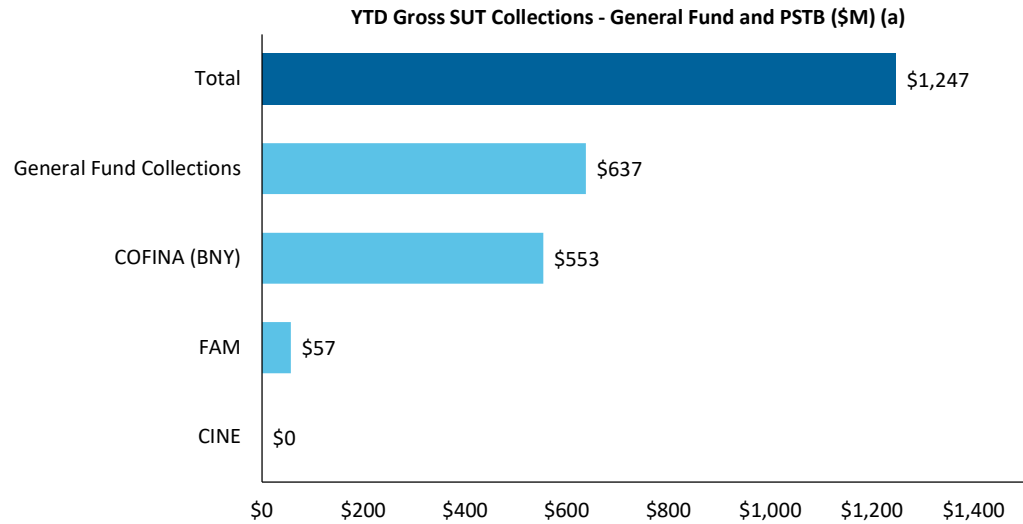


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Sales and Use Tax Collections Summary

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 October 31, 2025 there is \$42M 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, \$34M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$13M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$22M.
- 3) The Federal Funds are currently higher than projected. Net positive YTD variance is mainly driven by lower than projected operating disbursements of \$191M, higher net cash flow in Medicaid of \$58M, higher NAP net cash flow of \$29M and higher transfers from All Other Federal Funds net cash flow of \$22M. This is partially offset by lower inflows in All Federal Programs of (\$259M) and higher payroll disbursements of (\$259M).

Monthly FF Net Surplus (Deficit)

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

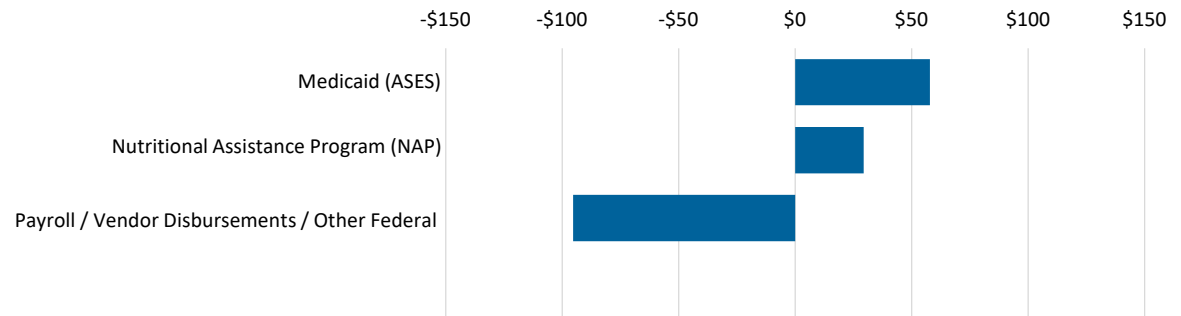
FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 43	\$ (20)	\$ 23	\$ -	\$ 23
267	(263)	5	-	5
245	(265)	(20)	-	(20)
-	-	-	-	-
\$555	\$ (548)	\$ 8	\$ -	\$ 8

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / OpEx / Other Federal Programs, incl. COVID
Payroll / Vendor Disbursements / Other Federal Programs
COVID-19 Federal Funds (CRF & CSFRF)
Total (a)

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 1,344	\$ (1,282)	\$ 62	\$ 4	\$ 58
1,115	(1,086)	29	-	29
957	(1,053)	(95)	-	(95)
923	(1,040)	(117)	-	(117)
34	(13)	22	-	22
\$ 3,416	\$ (3,420)	\$ (4)	\$ 4	\$ (8)

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

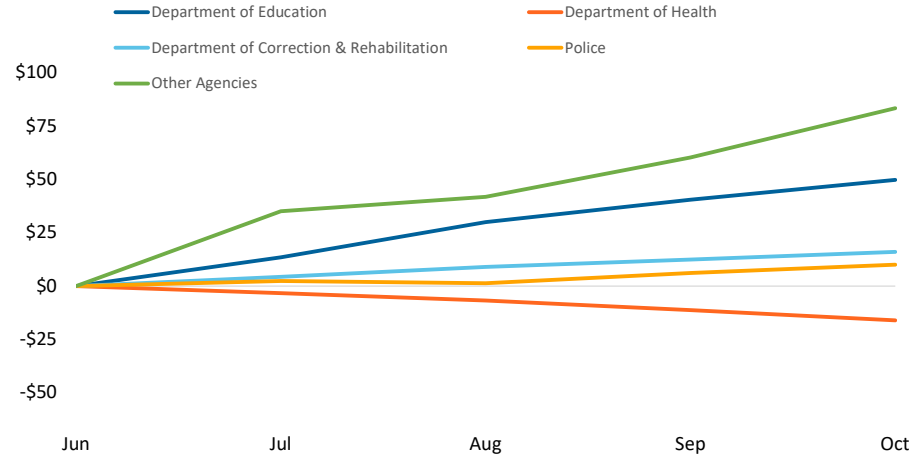
Key Takeaways / Notes : Gross Payroll

- The \$123M positive YTD payroll variance is due to lower than expected expenses from the Department of Education, Department of Correction and Rehabilitation, Police Department and All Other Agencies. This, partially offset by higher than expected expenses from the Department of Health.

Gross Payroll (\$M) (a)

Agency	YTD Variance
Department of Education	\$ 50
Department of Health	(16)
Department of Correction & Rehabilitation	16
Police	10
All Other Agencies	83
Total YTD Variance	\$ 143

Cumulative YTD Variance - Payroll by Agency (\$M) (a)



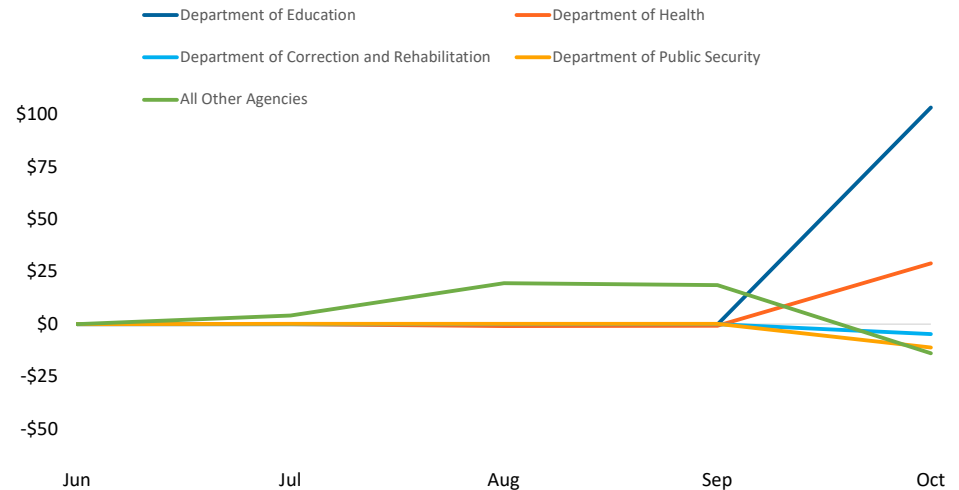
Key Takeaways / Notes : Vendor Disbursements

- Positive variance is due to lower than projected disbursements across most agencies. The agencies mainly driving this variance are the Department of Education by \$103M and Department of Health by \$29M. This is partially offset by higher than expected operating disbursements on All Other Agencies of (\$14M) and Department of Public Security by (\$11M).

Vendor Disbursements (\$M)

Agency	YTD Variance
Department of Education	\$ 103
Department of Health	29
Department of Correction and Rehabilitation	(5)
Department of Public Security	(11)
All Other Agencies	(14)
Total YTD Variance	\$ 103

Cumulative YTD Variance - Vendor Disbursements by Agency (\$M)



Footnotes

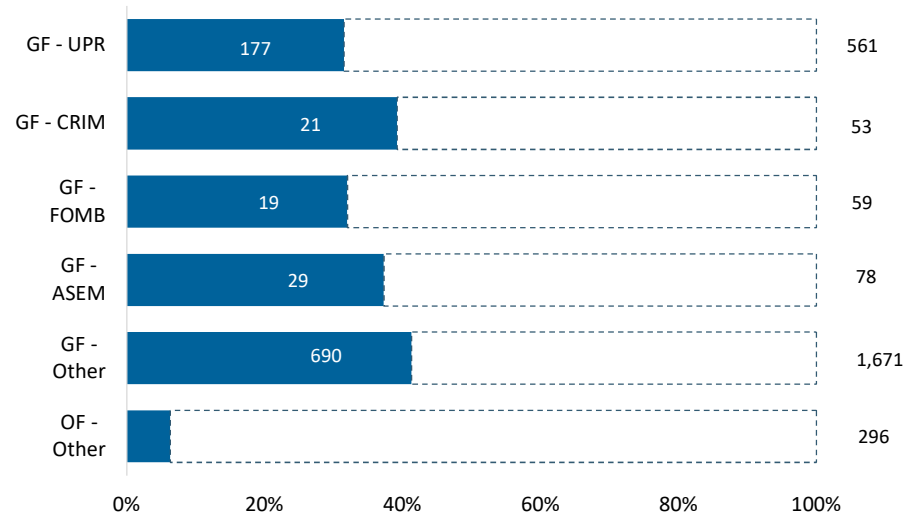
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

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 2.5% 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.

YTD FY2025 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 177	\$ 561	\$ 384
GF - CRIM	21	53	32
GF - FOMB	19	59	40
GF - ASEM	29	78	49
GF - Other	690	1,671	980
OF - Other	19	296	278
Total	\$ 955	\$ 2,718	\$ 1,763

YTD Appropriation Variance (\$M)

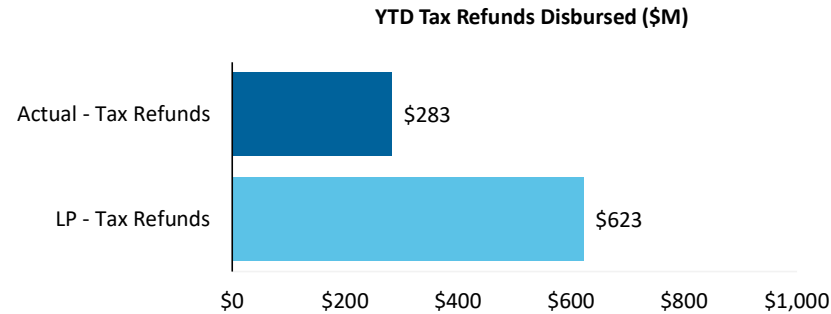
Entity Name	Actual YTD		LP YTD		Variance
GF - UPR	\$ 177	\$ 178	\$ 1		
GF - CRIM	21	17	(3)		
GF - FOMB	19	19	(0)		
GF - ASEM	29	26	(3)		
GF - Other	690	613	(77)		
OF - Other	19	93	75		
Total	\$ 955	\$ 946	\$ (8)		

Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

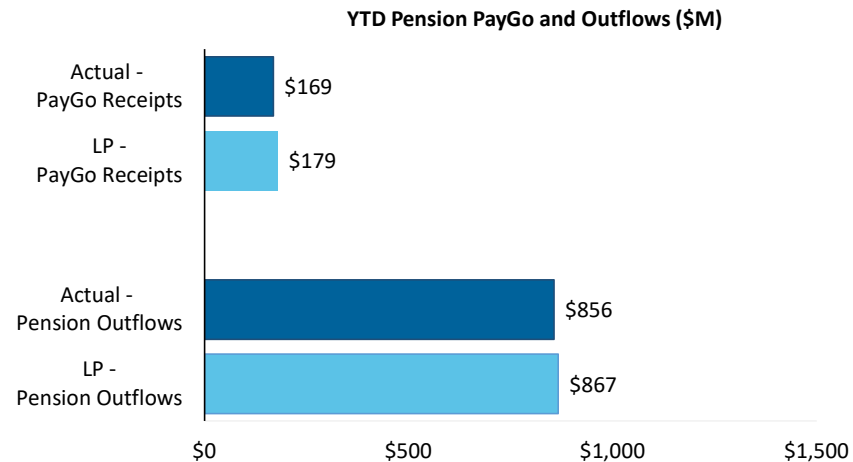
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$340M 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.



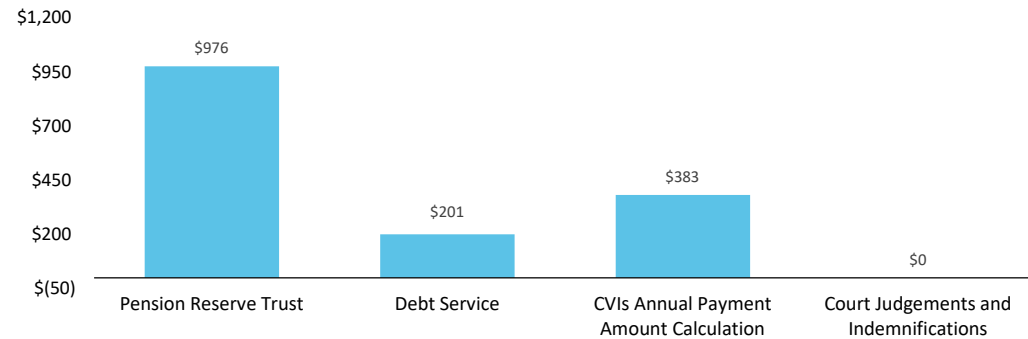
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,560M has been transferred out of the TSA for POA related payments during FY26. On October 30, an additional contribution of \$72.5M was made to the Pension Reserve Trust. On October 31, \$383M were disbursed as part of the annual CVI payments.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 976
<i>Monthly Act 80 Contributions</i>	6
<i>Annual Contribution</i>	970
Debt Service	201
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	-
Total	\$ 1,560

Plan-Related Disbursements (\$M)



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	\$ 179,196	\$ 16,125	\$ 195,321
081	Department of Education	122,594	21,155	143,749
025	Hacienda (entidad interna - fines de contabilidad)	51,711	1,533	53,245
049	Department of Transportation and Public Works	32,595	30	32,625
271	Office of Information Technology and Communications	27,756	14	27,770
050	Department of Natural and Environmental Resources	16,776	8	16,784
067	Department of Labor and Human Resources	16,626	115	16,741
045	Department of Public Security	15,011	23	15,034
024	Department of the Treasury	11,461	1	11,462
123	Families and Children Administration	10,927	55	10,982
014	Environmental Quality Board	10,162	331	10,493
137	Department of Correction and Rehabilitation	9,509	14	9,523
095	Mental Health and Addiction Services Administration	7,665	3	7,668
311	Gaming Commission	6,497	113	6,610
122	Department of the Family	5,714	-	5,714
126	Vocational Rehabilitation Administration	5,693	4	5,697
329	Socio-Economic Development Office	292	5,221	5,513
087	Department of Sports and Recreation	5,156	76	5,233
127	Administration for Socioeconomic Development of the Family	4,339	58	4,397
016	Office of Management and Budget	4,242	2	4,245
120	Veterans Advocate Office	4,048	-	4,048
043	Puerto Rico National Guard	3,947	2	3,948
241	Administration for Integral Development of Childhood	2,294	482	2,776
038	Department of Justice	2,520	88	2,608
018	Planning Board	1,942	-	1,942
028	Commonwealth Election Commission	1,897	-	1,897
155	State Historic Preservation Office	1,618	4	1,622
055	Department of Agriculture	1,045	-	1,045
031	General Services Administration	958	-	958
105	Industrial Commission	930	1	931
078	Department of Housing	908	-	908
124	Child Support Administration	874	-	874
208	Contributions to Municipalities	-	810	810
152	Elderly and Retired People Advocate Office	785	9	794
096	Women's Advocate Office	367	-	367
023	Department of State	282	-	282
015	Office of the Governor	258	1	259
143	Office of Protection and Advocacy of Persons with Disabilities	61	121	182
030	Office of Administration and Transformation of HR in the Govt.	136	0	136
069	Department of Consumer Affairs	128	-	128
266	Office of Public Security Affairs	124	2	126

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	105	-	105
226	Joint Special Counsel on Legislative Donations	52	-	52
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	52	-	52
279	Public Service Appeals Commission	51	-	51
060	Citizen's Advocate Office (Ombudsman)	35	0	35
281	Office of the Electoral Comptroller	12	-	12
068	Labor Relations Board	7	-	7
022	Office of the Commissioner of Insurance	6	-	6
231	Health Advocate Office	5	-	5
037	Civil Rights Commission	3	-	3
040	Puerto Rico Police	2	-	2
075	Office of the Financial Institutions Commissioner	2	-	2
034	Investigation, Prosecution and Appeals Commission	1	0	1
139	Parole Board	1	-	1
026	Special Appropriations for the Central Government Retirement System	1	-	1
	Other	0	-	0
Total		\$ 569,382	\$ 46,403	\$ 615,784

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	10,181	17,493	10,830	156,817	195,321
081	Department of Education	40,421	36,010	9,364	57,954	143,749
025	Hacienda (entidad interna - fines de contabilidad)	6,129	2,170	1,195	43,750	53,245
049	Department of Transportation and Public Works	3,208	8,338	6,510	14,569	32,625
271	Office of Information Technology and Communications	1,164	20,274	2,257	4,075	27,770
050	Department of Natural and Environmental Resources	1,763	796	800	13,424	16,784
067	Department of Labor and Human Resources	1,320	1,006	827	13,589	16,741
045	Department of Public Security	1,261	1,976	1,678	10,119	15,034
024	Department of the Treasury	3,562	5,200	851	1,849	11,462
123	Families and Children Administration	1,913	2,289	2,671	4,109	10,982
014	Environmental Quality Board	614	418	197	9,265	10,493
137	Department of Correction and Rehabilitation	1,818	6,419	857	429	9,523
095	Mental Health and Addiction Services Administration	3,110	1,951	1,181	1,427	7,668
311	Gaming Commission	5,957	269	117	268	6,610
122	Department of the Family	1,707	1,589	1,496	923	5,714
126	Vocational Rehabilitation Administration	1,858	1,170	147	2,523	5,697
329	Socio-Economic Development Office	5,327	133	1	53	5,513
087	Department of Sports and Recreation	269	876	458	3,629	5,233
127	Administration for Socioeconomic Development of the Family	1,752	1,425	572	648	4,397
016	Office of Management and Budget	515	1,559	310	1,861	4,245
120	Veterans Advocate Office	805	17	1	3,225	4,048
043	Puerto Rico National Guard	438	1,661	673	1,175	3,948
241	Administration for Integral Development of Childhood	1,280	477	138	881	2,776
038	Department of Justice	1,383	367	68	790	2,608
018	Planning Board	189	200	17	1,537	1,942
028	Commonwealth Election Commission	44	212	33	1,609	1,897
155	State Historic Preservation Office	92	476	877	177	1,622
055	Department of Agriculture	267	96	60	621	1,045
031	General Services Administration	192	443	115	209	958
105	Industrial Commission	175	86	14	656	931
078	Department of Housing	217	415	239	36	908
124	Child Support Administration	545	216	67	46	874
208	Contributions to Municipalities	-	-	-	810	810
152	Elderly and Retired People Advocate Office	157	2	607	27	794
096	Women's Advocate Office	361	4	2	1	367
023	Department of State	81	57	120	25	282
015	Office of the Governor	85	98	43	34	259
143	Office of Protection and Advocacy of Persons with Disabilities	1	10	4	167	182
030	Office of Administration and Transformation of HR in the Govt.	70	6	-	60	136
069	Department of Consumer Affairs	35	58	29	7	128
266	Office of Public Security Affairs	61	63	-	2	126
298	Public Service Regulatory Board	81	23	-	1	105
226	Joint Special Counsel on Legislative Donations	12	3	5	33	52
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	9	3	0	39	52
279	Public Service Appeals Commission	35	15	1	-	51
060	Citizen's Advocate Office (Ombudsman)	8	0	-	27	35
281	Office of the Electoral Comptroller	12	-	-	-	12
068	Labor Relations Board	0	7	-	-	7
022	Office of the Commissioner of Insurance	0	6	1	-	6
231	Health Advocate Office	-	3	-	1	5
037	Civil Rights Commission	2	0	-	0	3
040	Puerto Rico Police	-	-	-	2	2

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
075	Office of the Financial Institutions Commissioner	1	1	-	-	2
034	Investigation, Prosecution and Appeals Commission	1	-	-	0	1
139	Parole Board	1	-	-	0	1
026	Special Appropriations for the Central Government Retirement Sys	0	1	-	-	1
	Other	0	-	-	-	0
Total		\$ 100,488	\$ 116,385	\$ 45,435	\$ 353,477	\$ 615,784

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	71 - Department of Health	81 - Department of Education	25 - Hacienda (entidad interna - fines de contabilidad)	49 - Department of Transportation and Public Works	271 - Office of Information Technology and Communication	50 - Department of Natural and Environmental Resources	67 - Department of Labor and Human Resources	45 - Department of Public Security	24 - Department of the Treasury	123 - Families and Children Administration	14 - Environmental Quality Board	137 - Department of Correction and Rehabilitation	95 - Mental Health and Addiction Services Administration	311 - Gaming Commission	122 - Department of the Family	126 - Vocational Rehabilitation Administration	329 - Socio-Economic Development Office	87 - Department of Sports and Recreation	127 - Administration for Socioeconomic Development of L...	16 - Office of Management and Budget	120 - Veterans Advocate Office	43 - Puerto Rico National Guard	241 - Administration for Integral Development of Child...	18 - Planning Board	Other
	46,403	16,125	21,155	1,533	30	14	8	115	23	1	55	331	14	3	113	-	4	5,221	76	58	2	-	2	482	-	949
Public Buildings Authority	6,555	2	6,540	-	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	6,403	6,402	-	-	-	-	-	-	-	-	-	2	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	6,150	-	6,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	5,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,221	-	-	-	-	-	-	-	-
Medical Services Administration	4,956	3,422	-	1,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,206	3,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	1,866	637	1,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,543	1,317	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	933	57	876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	849	-	849	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	633	-	633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
PREPA	627	273	354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	562	-	562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	470	-	470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	455	-	361	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	76	-	2	-	2	-	-	5
Municipio De Rio Grande	292	-	292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	269	-	223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	256	-	256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Corozal	252	-	252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	247	57	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	242	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Broadcasting Corporation	188	5	-	-	-	-	-	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	183	133	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-
Municipio Autonomo De San Seba	173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173	-	-	-
Municipio De Aguadilla	170	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	164	-	164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	163	4	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	146	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131	-	-	-
Municipio De Vieques	140	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	134	-	132	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Humacao	116	-	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	113	-	-	-	-	-	-	-	-	-	-	-	-	-	113	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	109	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96	-	-	-
Municipio De Guaynabo	109	-	109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	97	19	1	-	-	-	-	-	-	1	-	50	-	3	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juana Diaz	72	-	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	56	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	-	-	-
Municipio De Mayaguez	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	50	27	-	-	0	-	-	0	22	-	-	-	-	-	-	-	0	0	0	-	-	-	0	-	-	0
Oficina De Etica Gubernamental	50	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	49	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	47	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	43	-	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	36	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	34	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	506	43	357	0	30	-	-	-	1	-	-	8	14	1	-	-	4	-	-	5	-	-	-	32	-	11

(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.