

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of February 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 |
|---------------------------------------|---|
| ACA | - 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 | February Cash Flow | Monthly Variance | YTD Net Cash Flow | YTD Net Cash Flow Variance |
| \$10,885 | (\$597) | (\$294) | (\$477) | \$898 |

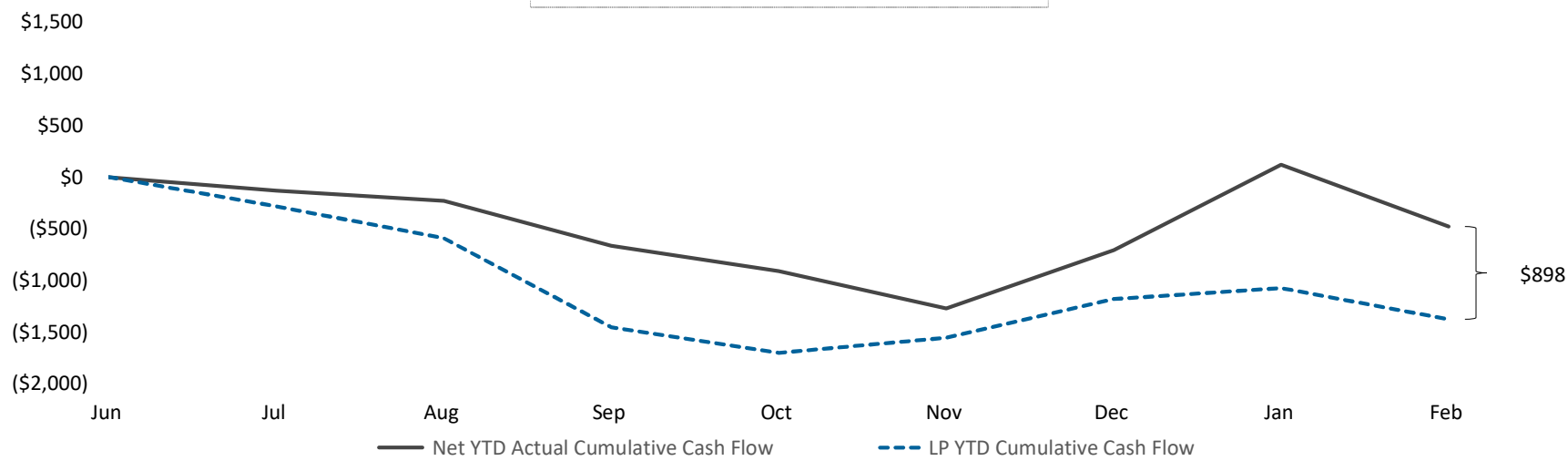
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of February 28, 2026

| <u>Cash Flow line item</u> | <u>Variance Bridge (\$M)</u> | <u>Comments</u> |
|---|------------------------------|--|
| Liquidity Plan RF Projected Cash Balance 2/28/26: | \$ 9,987 | 1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$399M and Special Revenue Fund collections of \$98M. |
| 1 State Collections | 497 | 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 (\$563M) and lower net cash flow in Medicaid of (\$18M). These were partially offset by lower operating disbursements of \$473M, higher NAP of \$52M, and higher transfers from All Other Federal Funds net cash flow of \$25M. |
| 2 Federal Fund Net Cash Flow | (60) | |
| 3 Tax Refunds & other tax credits | (43) | 3. Tax Refunds and other tax credits are temporarily over projected cash flow due to timing differences. |
| 4 Payroll and Related Costs | 297 | |
| 5 Operating Disbursements | (68) | 4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of 255M and Other State Fund payroll of \$42M. |
| 6 Custody Account Transfers | 300 | |
| All Other | (19) | 5. Operating disbursements are currently higher than projected. The negative variance is mainly driven by General Fund disbursement of (\$128M), partially offset by Other State Fund disbursements of \$60M. |
| Actual TSA Cash Balance | <u><u>\$ 10,885</u></u> | 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 | \$ 7,982 | |
| TSA Reserves | 2,903 | |
| Actual TSA Cash Balance | <u><u>\$ 10,885</u></u> | |

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: | \$9,987 |
| Actual TSA Bank Cash Balance: | \$10,885 |



YTD Actuals vs. Liquidity Plan

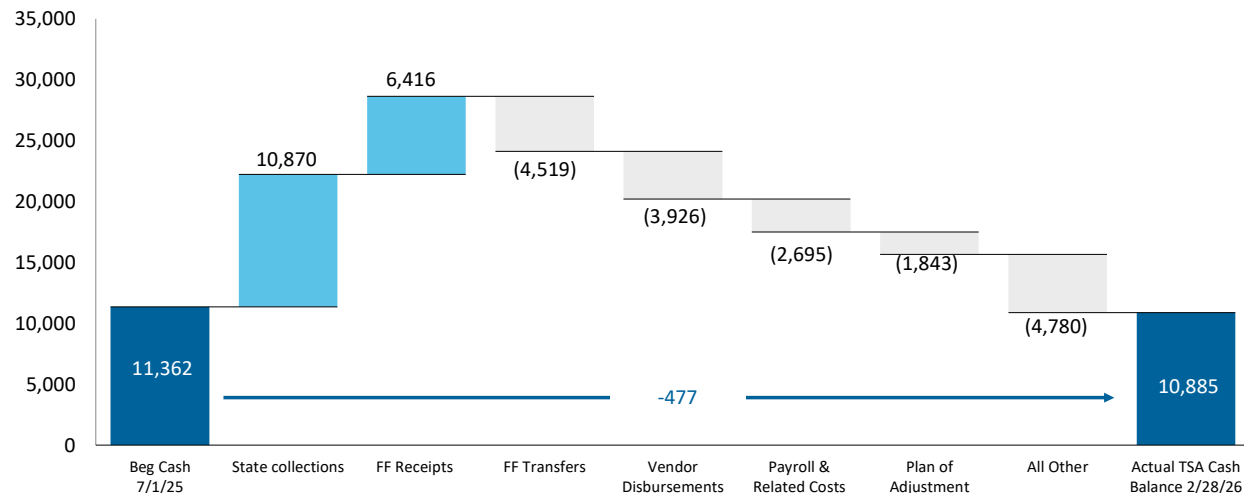
YTD net cash flow is -\$477M and cash flow variance to the Liquidity Plan is \$898M, with various offsetting variances within.

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

Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY26 is State Collections. Federal Fund inflows of \$6,416M represent 36% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$56M (Refer to page 14 for additional detail).

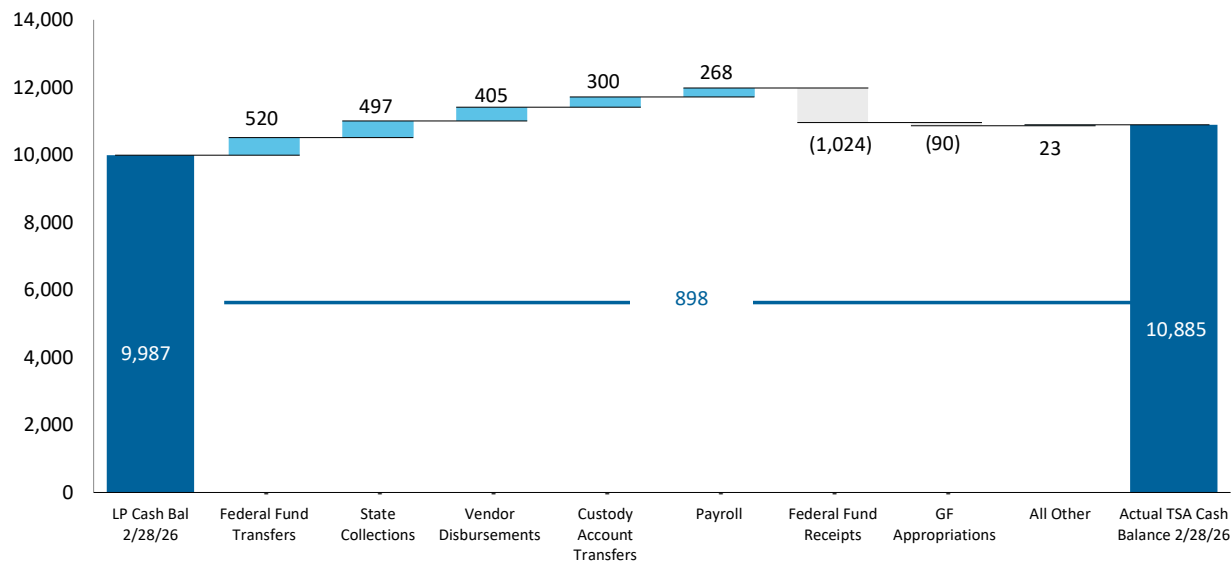
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) Federal Funds Transfers, State Collections, Vendor Disbursements, Custody Account Transfers, and Payroll, 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 February 28, 2026

| | FY26 Actual February | FY26 LP February | Variance February | FY26 Actual (a) YTD | FY26 LP YTD | Variance YTD vs LP |
|---|-------------------------|---------------------|----------------------|------------------------|-------------------|-----------------------|
| <i>(figures in Millions)</i> | | | | | | |
| State Collections | | | | | | |
| 1 General fund collections (b) | \$1,006 | \$961 | \$45 | \$9,266 | \$8,867 | \$399 |
| 2 Other fund revenues & Pass-throughs (c) | 15 | 11 | 5 | 250 | 233 | 17 |
| 3 Special Revenue receipts | 26 | 24 | 2 | 284 | 281 | 3 |
| 4 All Other state collections (d) | 349 | 84 | 265 | 1,070 | 992 | 79 |
| 5 Subtotal - State collections (b) | \$1,396 | \$1,079 | \$317 | \$10,870 | \$10,373 | \$497 |
| Federal Fund Receipts | | | | | | |
| 6 Medicaid | 40 | 16 | 24 | 2,454 | 3,020 | (566) |
| 7 Nutrition Assistance Program | 241 | 253 | (12) | 2,085 | 2,023 | 62 |
| 8 All Other Federal Programs | 219 | 273 | (53) | 1,834 | 2,397 | (563) |
| 9 Other - CRF & CSFRF and EITC | 4 | - | 4 | 43 | - | 43 |
| 10 Subtotal - Federal Fund Receipts | \$504 | \$541 | (\$37) | \$6,416 | \$7,440 | (\$1,024) |
| Balance Sheet Related | | | | | | |
| 11 Paygo charge | 56 | 45 | 11 | 351 | 357 | (7) |
| 12 Other | - | - | - | - | - | - |
| 13 Subtotal - Other Inflows | \$56 | \$45 | \$11 | \$351 | \$357 | (\$7) |
| Plan of Adjustment Related | | | | | | |
| 14 Intragovernmental Transfers (e) | - | 0 | (0) | 91 | 95 | (4) |
| 15 Other | - | - | - | - | - | - |
| 16 Subtotal - Plan Inflows | - | \$0 | (\$0) | \$91 | \$95 | (\$4) |
| 17 Total Inflows | \$1,956 | \$1,665 | \$291 | \$17,727 | \$18,265 | (\$538) |
| Payroll and Related Costs (f) | | | | | | |
| 18 General fund | (245) | (273) | 28 | (2,028) | (2,282) | 255 |
| 19 Federal fund | (74) | (64) | (10) | (566) | (538) | (28) |
| 20 Other State fund | (11) | (17) | 6 | (101) | (143) | 42 |
| 21 Subtotal - Payroll and Related Costs | (\$331) | (\$355) | \$24 | (\$2,695) | (\$2,963) | \$268 |
| Operating Disbursements (g) | | | | | | |
| 22 General fund | (275) | (281) | 5 | (1,686) | (1,558) | (128) |
| 23 Federal fund | (133) | (208) | 75 | (1,386) | (1,859) | 473 |
| 24 Other State fund | (93) | (127) | 34 | (853) | (914) | 60 |
| 25 Subtotal - Vendor Disbursements | (\$501) | (\$616) | \$115 | (\$3,926) | (\$4,331) | \$405 |
| State-funded Budgetary Transfers | | | | | | |
| 26 General Fund | (196) | (193) | (3) | (1,729) | (1,639) | (90) |
| 27 Other State Fund | (22) | (19) | (3) | (68) | (187) | 119 |
| 28 Subtotal - Appropriations - All Funds | (\$218) | (\$212) | (\$6) | (\$1,797) | (\$1,825) | \$29 |
| Federal Fund Transfers | | | | | | |
| 29 Medicaid | (37) | (16) | (22) | (2,468) | (3,016) | 548 |
| 30 Nutrition Assistance Program | (234) | (253) | 19 | (2,033) | (2,023) | (10) |
| 31 All other federal fund transfers | (1) | - | (1) | (17) | - | (17) |
| 32 Subtotal - Federal Fund Transfers | (\$272) | (\$269) | (\$3) | (\$4,519) | (\$5,039) | \$520 |
| Other Disbursements - All Funds | | | | | | |
| 33 Retirement Contributions | (211) | (217) | 6 | (1,723) | (1,733) | 11 |
| 34 Tax Refunds & other tax credits (h) | (955) | (153) | (802) | (1,319) | (1,276) | (43) |
| 35 PROMESA Mandates Costs | (11) | (2) | (9) | (67) | (17) | (50) |
| 36 Milestone Transfers | - | - | - | - | (10) | 10 |
| 37 Custody Account Transfers | - | (92) | 92 | (216) | (517) | 300 |
| 38 Cash Reserve | - | - | - | - | - | - |
| 39 Loans and Notes Transactions (i) | - | - | - | (82) | (75) | (7) |
| 40 All Other | (2) | (2) | 0 | (17) | (16) | (1) |
| 41 Subtotal - Other Disbursements - All Funds | (\$1,179) | (\$466) | (\$713) | (\$3,424) | (\$3,644) | \$220 |
| 42 Total Outflows | (\$2,553) | (\$1,968) | (\$585) | (\$18,204) | (\$19,640) | \$1,437 |
| 43 Net Operating Cash Flow | (\$597) | (\$303) | (\$294) | (\$477) | (\$1,375) | \$898 |
| 44 Bank Cash Position, Beginning | 11,482 | 10,290 | 1,192 | 11,362 | 11,362 | (0) |
| 45 Bank Cash Position, Ending | \$10,885 | \$9,987 | \$898 | \$10,885 | \$9,987 | \$898 |
| Memo: Summary of Accounts | | | | | | |
| Operational | \$7,982 | | | | | |
| Reserves (k) | 2,903 | | | | | |
| Total Bank Cash Position | \$10,885 | | | | | |

Note: Refer to page 9 for footnote reference descriptions.

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

- (a) Represents FY2026 actual results through February 28, 2026.
- (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 \$235M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$2M and merchant charges were \$15.2M. Net interest income for the FY26 was \$218M.
- (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

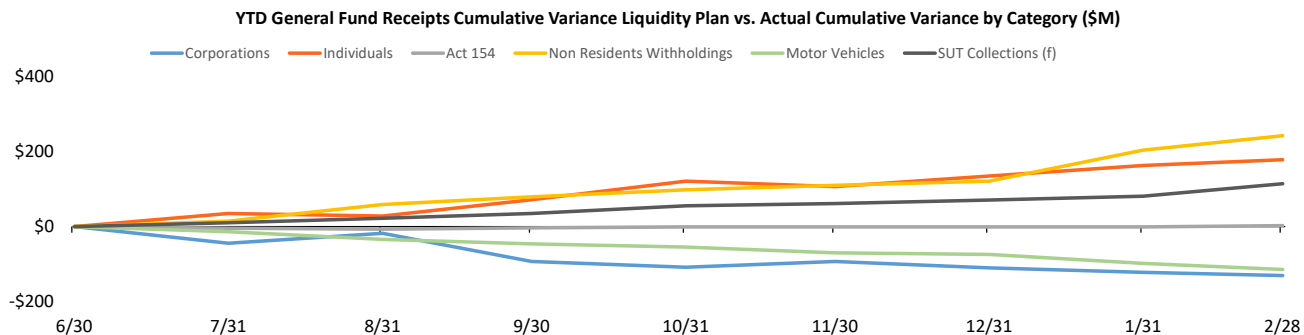
General Fund Collections Summary

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) | LP | Var \$ | Var % |
|---|-----------------|-----------------|--------------|-----------|
| | YTD FY26 | YTD FY26 | YTD FY26 | YTD FY26 |
| General Fund Collections (a) | | | | |
| Corporations | \$1,704 | \$1,834 | (\$130) | -7% |
| Individuals | 2,819 | 2,641 | 178 | 7% |
| Partnerships | 180 | 222 | (41) | -19% |
| Act 154 | 76 | 73 | 3 | 4% |
| Non Residents Withholdings | 815 | 572 | 243 | 42% |
| Current Year Collections | 815 | 572 | 243 | 42% |
| Current Year NRW for FEDE (Act 73-2008) (b) | - | - | - | |
| Motor Vehicles | 398 | 512 | (114) | -22% |
| Rum Tax (b) | 174 | 159 | 15 | 9% |
| Alcoholic Beverages | 170 | 210 | (40) | -19% |
| Cigarettes (c) | 92 | 94 | (1) | -1% |
| Other General Fund | 958 | 785 | 173 | 22% |
| Total | \$7,385 | \$7,101 | \$285 | 4% |
| SUT Collections (d) | 1,881 | 1,766 | \$114 | 6% |
| Total General Fund Collections | \$ 9,266 | \$ 8,867 | \$399 | 4% |



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) Rum Tax is higher than LP by \$14M. Variance may be related to timing difference of cash transfers to TSA.
- (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.

Puerto Rico Department of Treasury | Hacienda

Other State Fund Collections Summary

Key Takeaways / Notes

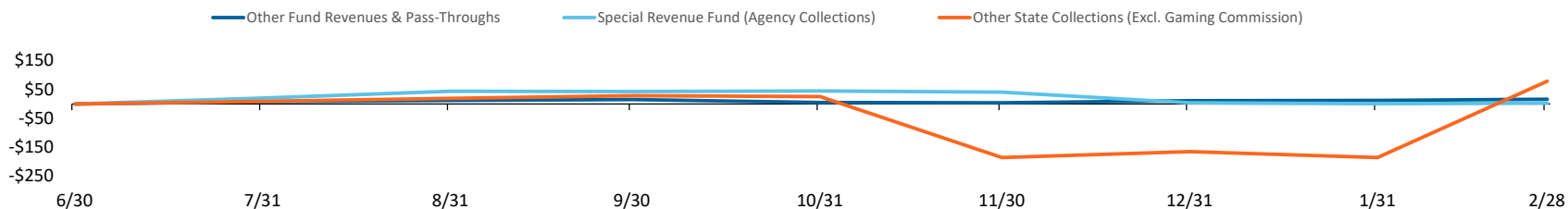
- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance is mainly driven by timing differences.

Special Revenue Funds variance is mostly related to higher funds under the Custody of the Department of Treasury by \$46M, Office of the Commissioner of Financial Institutions higher by \$24M, interest is higher by \$10M, and All Other by \$14M. This is partially offset by (\$13M) lower than projected on Department of Health.

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 | \$250 | \$233 | \$17 | 7% |
| Electronic Lottery | 129 | 115 | 14 | 12% |
| ASC Pass Through | 32 | 17 | 14 | 83% |
| ACAA Pass Through | 58 | 57 | 1 | 1% |
| Other | 32 | 44 | (12) | -28% |
| Special Revenue Fund (Agency Collections) | 284 | 281 | 3 | 1% |
| Department of Education | 7 | 9 | (3) | -28% |
| Department of Health | 48 | 39 | 8 | 21% |
| Department of State | 11 | 10 | 1 | 10% |
| All Other | 218 | 222 | (4) | -2% |
| Other State Collections | 1,070 | 992 | 79 | 8% |
| Interest Income | 235 | 225 | 10 | 5% |
| Puerto Rico Gaming Commission | 281 | 282 | (0) | 0% |
| Department of Housing | 16 | 23 | (7) | -32% |
| Department of Health | 95 | 109 | (13) | -12% |
| Office of the Commissioner of Insurance | 10 | 5 | 5 | 98% |
| Funds under the Custody of the Department of Treasury | 309 | 263 | 46 | 18% |
| Office of the Commissioner of Financial Institutions | 70 | 46 | 24 | 51% |
| All Other | 53 | 39 | 14 | 36% |
| Total | \$1,604 | \$1,506 | \$98 | 6% |

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

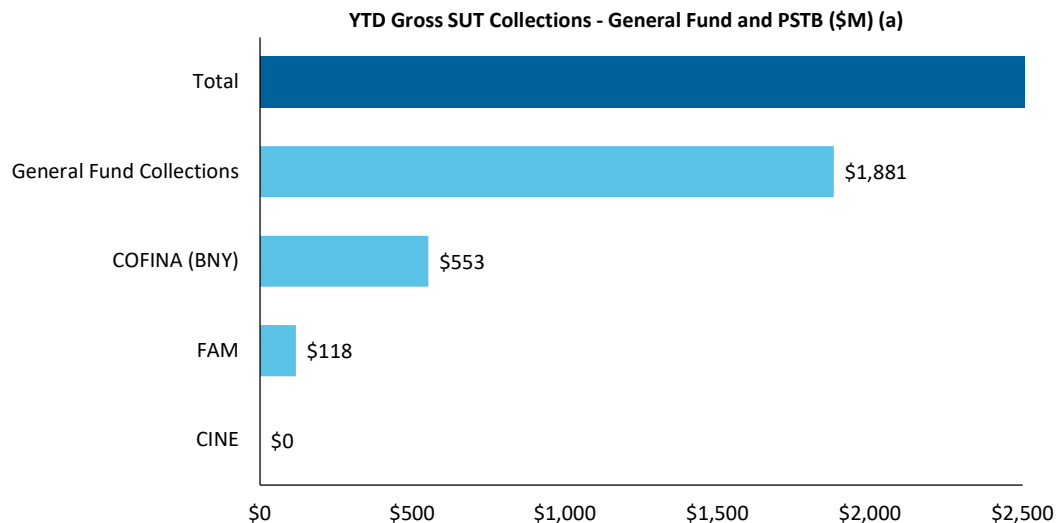


Puerto Rico Department of Treasury | Hacienda

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 February 28, 2026 there is \$44M 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, \$43M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$17M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$25M.
- 3) Federal funds are currently below projections. The YTD unfavorable variance is primarily driven by lower inflows in All Other Federal Programs (\$563M) and lower net cash flow in Medicaid of (\$18M). These were partially offset by lower operating disbursements of \$473M, higher NAP of \$52M, and higher transfers from All Other Federal Funds net cash flow of \$25M.

Monthly FF Net Surplus (Deficit)

| | | | | | | | | | | |
|--|----|--------------|----|-----------------|----|--------------|----|-------------|----|--------------|
| Medicaid (ASES) | \$ | 40 | \$ | (37) | \$ | 3 | \$ | - | \$ | 3 |
| Nutritional Assistance Program (NAP) | | 241 | | (234) | | 7 | | - | | 7 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | | 223 | | (208) | | 15 | | - | | 15 |
| Federally Reimbursable Tax Credits | | - | | - | | - | | - | | - |
| Total (a) | | \$504 | | \$ (479) | | \$ 25 | | \$ - | | \$ 25 |

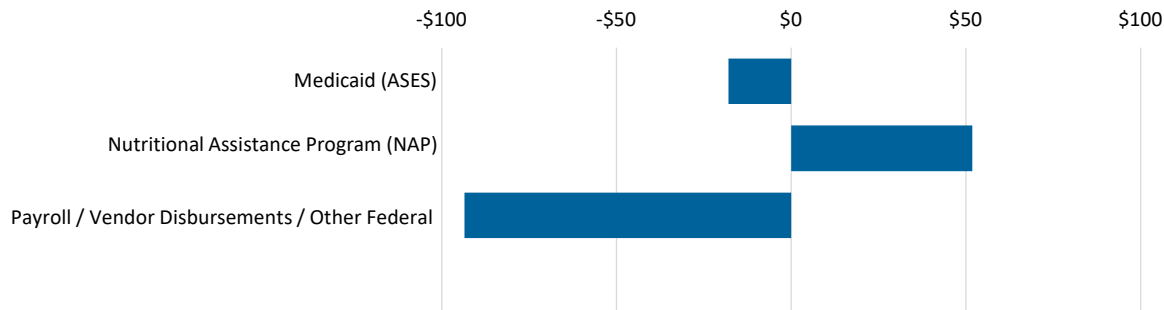
| FF Inflows | FF Outflows | Net Cash | | Variance |
|--------------|-----------------|--------------|------------------|--------------|
| | | Flow | LP Net Cash Flow | |
| \$ 40 | \$ (37) | \$ 3 | \$ - | \$ 3 |
| 241 | (234) | 7 | - | 7 |
| 223 | (208) | 15 | - | 15 |
| - | - | - | - | - |
| \$504 | \$ (479) | \$ 25 | \$ - | \$ 25 |

YTD Cumulative FF Net Surplus (Deficit)

| | | | | | | | | | | |
|--|----|-----------------|----|-------------------|----|----------------|----|-------------|----|----------------|
| Medicaid (ASES) | \$ | 2,454 | \$ | (2,468) | \$ | (14) | \$ | 4 | \$ | (18) |
| Nutritional Assistance Program (NAP) | | 2,085 | | (2,033) | | 52 | | - | | 52 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | | 1,877 | | (1,970) | | (93) | | - | | (93) |
| <i>Payroll / Vendor Disbursements / Other Federal Programs</i> | | <i>1,834</i> | | <i>(1,953)</i> | | <i>(119)</i> | | - | | <i>(119)</i> |
| <i>COVID-19 Federal Funds (CRF & CSLFRF)</i> | | <i>43</i> | | <i>(17)</i> | | <i>25</i> | | - | | <i>25</i> |
| Total (a) | | \$ 6,416 | | \$ (6,471) | | \$ (56) | | \$ 4 | | \$ (60) |

| FF Inflows | FF Outflows | Net Cash | | Variance |
|-----------------|-------------------|----------------|------------------|----------------|
| | | Flow | LP Net Cash Flow | |
| \$ 2,454 | \$ (2,468) | \$ (14) | \$ 4 | \$ (18) |
| 2,085 | (2,033) | 52 | - | 52 |
| 1,877 | (1,970) | (93) | - | (93) |
| <i>1,834</i> | <i>(1,953)</i> | <i>(119)</i> | - | <i>(119)</i> |
| <i>43</i> | <i>(17)</i> | <i>25</i> | - | <i>25</i> |
| \$ 6,416 | \$ (6,471) | \$ (56) | \$ 4 | \$ (60) |

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.

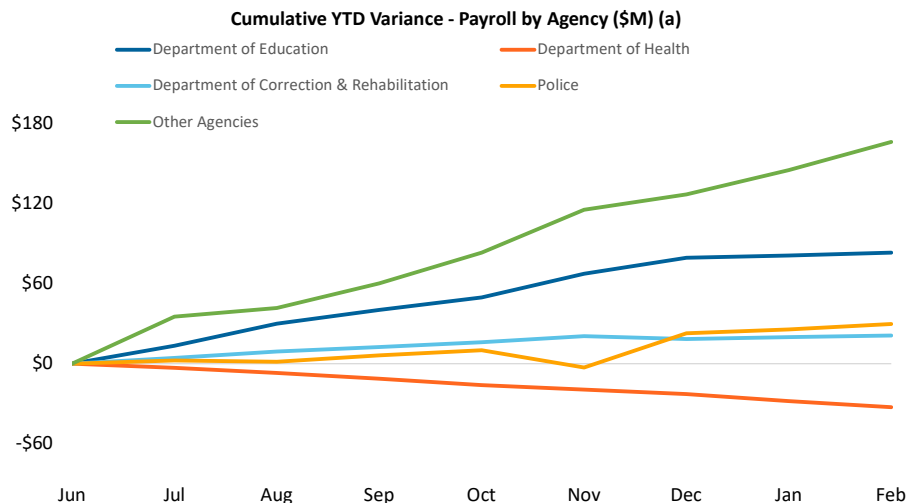
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) The \$268M 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.

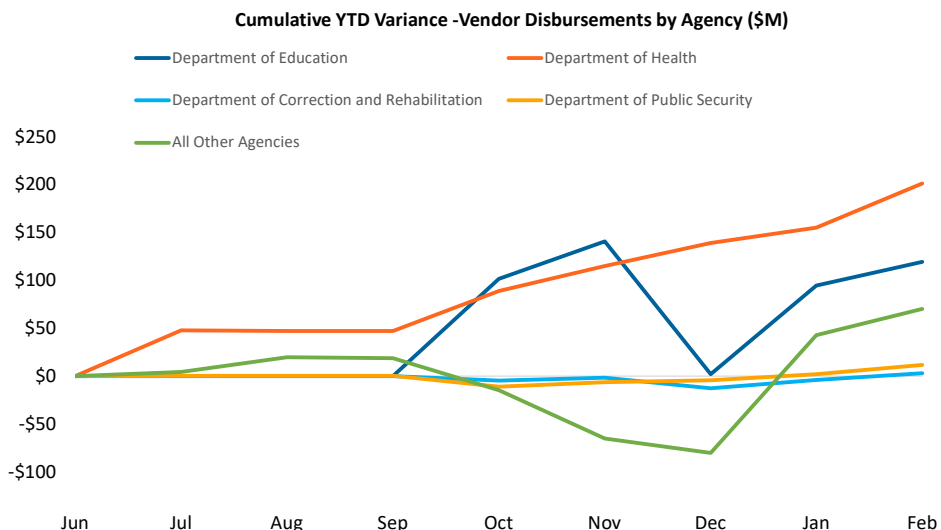
| Gross Payroll (\$M) (a) | YTD Variance |
|---|---------------|
| Department of Education | \$ 83 |
| Department of Health | (33) |
| Department of Correction & Rehabilitation | 21 |
| Police | 30 |
| All Other Agencies | 166 |
| Total YTD Variance | \$ 268 |



Key Takeaways / Notes : Vendor Disbursements

- 1) The positive YTD variance is mainly driven by lower disbursements of \$201M by the Department of Health, \$119M lower than projected on the Department of Education and on Other Agencies by \$70M. Other agencies variance mainly driven by \$48M on the Office of Management and Budget and \$39M on the Department of Economic Development and Commerce. This, partially offset by (\$15M) over than projected disbursements on the Vocational Rehabilitation Administration.

| Vendor Disbursements (\$M) | YTD Variance |
|---|---------------|
| Department of Education | \$ 119 |
| Department of Health | 201 |
| Department of Correction and Rehabilitation | 3 |
| Department of Public Security | 12 |
| All Other Agencies | 70 |
| Total YTD Variance | \$ 405 |



Footnotes

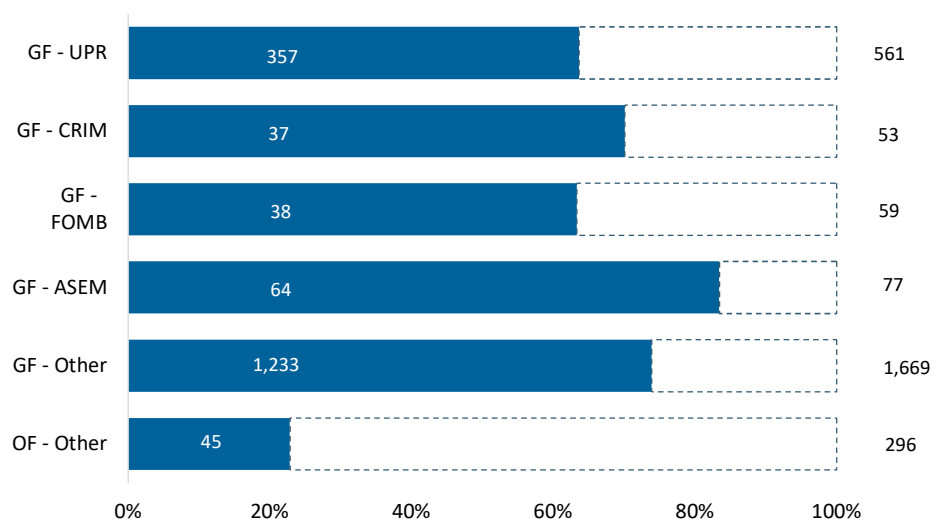
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

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 | \$ 357 | \$ 561 | \$ 204 |
| GF - CRIM | 37 | 53 | 16 |
| GF - FOMB | 38 | 59 | 22 |
| GF - ASEM | 64 | 77 | 13 |
| GF - Other | 1,233 | 1,669 | 436 |
| OF - Other | 68 | 296 | 229 |
| Total | \$ 1,797 | \$ 2,715 | \$ 919 |

YTD Appropriation Variance (\$M)

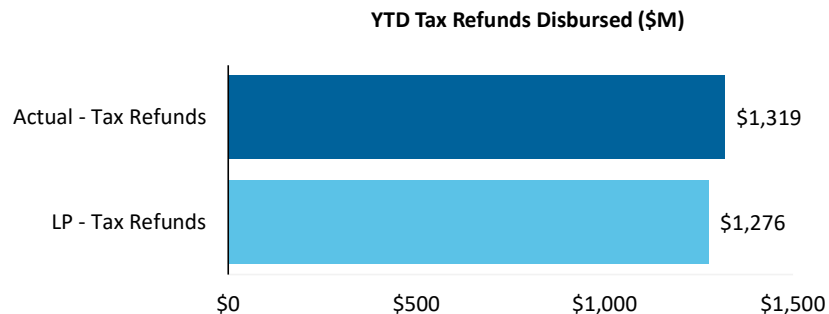
| Entity Name | Actual YTD | LP YTD | Variance |
|--------------|-----------------|-----------------|--------------|
| GF - UPR | \$ 357 | \$ 355 | \$ (2) |
| GF - CRIM | 37 | 34 | (4) |
| GF - FOMB | 38 | 38 | (0) |
| GF - ASEM | 64 | 48 | (15) |
| GF - Other | 1,233 | 1,164 | (70) |
| OF - Other | 68 | 187 | 119 |
| Total | \$ 1,797 | \$ 1,825 | \$ 29 |

Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

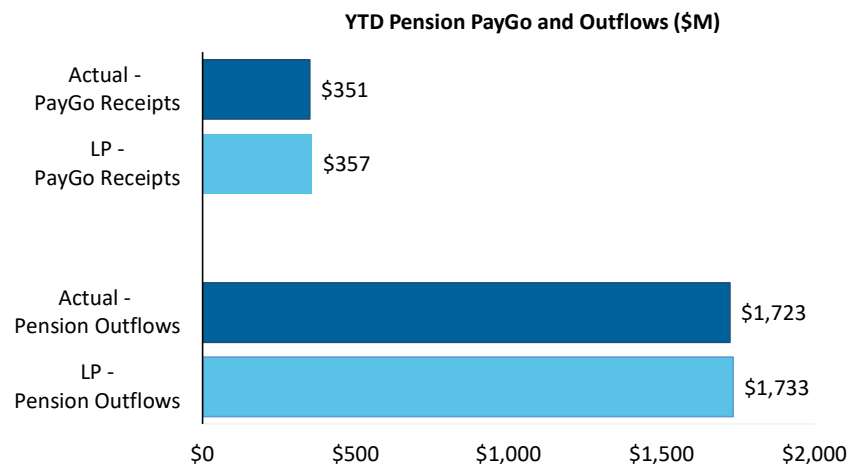
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are -\$43M higher 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

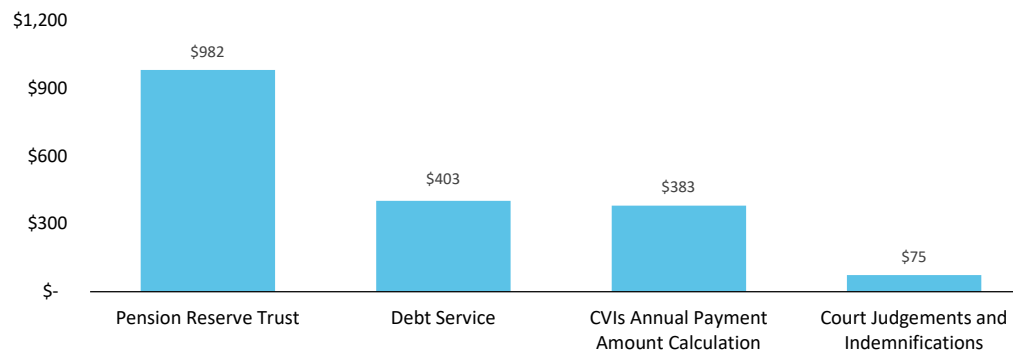
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,843M 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 | \$ 982 |
| <i>Monthly Act 80 Contributions</i> | <i>12</i> |
| <i>Annual Contribution</i> | <i>970</i> |
| Debt Service | 403 |
| CVIs Annual Payment Amount Calculation | 383 |
| Court Judgements and Indemnifications | 75 |
| Total | \$ 1,843 |

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 | \$ 196,275 | \$ 7,760 | \$ 204,035 |
| 081 | Department of Education | 107,555 | 18,562 | 126,117 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 99,100 | 7 | 99,107 |
| 049 | Department of Transportation and Public Works | 29,085 | 379 | 29,464 |
| 045 | Department of Public Security | 24,882 | 22 | 24,904 |
| 050 | Department of Natural and Environmental Resources | 24,498 | 8 | 24,506 |
| 067 | Department of Labor and Human Resources | 18,740 | 208 | 18,948 |
| 123 | Families and Children Administration | 10,801 | 2,094 | 12,895 |
| 137 | Department of Correction and Rehabilitation | 11,362 | 5 | 11,367 |
| 024 | Department of the Treasury | 11,198 | - | 11,198 |
| 014 | Environmental Quality Board | 10,319 | 331 | 10,651 |
| 329 | Socio-Economic Development Office | 6,863 | 3,517 | 10,380 |
| 122 | Department of the Family | 8,621 | - | 8,621 |
| 079 | Automobile Accident Compensation Administration | - | 6,587 | 6,587 |
| 095 | Mental Health and Addiction Services Administration | 5,424 | 66 | 5,490 |
| 016 | Office of Management and Budget | 5,153 | 10 | 5,163 |
| 126 | Vocational Rehabilitation Administration | 5,092 | 4 | 5,096 |
| 043 | Puerto Rico National Guard | 3,501 | 9 | 3,510 |
| 087 | Department of Sports and Recreation | 3,166 | 77 | 3,242 |
| 241 | Administration for Integral Development of Childhood | 2,738 | 269 | 3,007 |
| 127 | Administration for Socioeconomic Development of the Family | 2,932 | 53 | 2,985 |
| 038 | Department of Justice | 2,893 | 25 | 2,918 |
| 311 | Gaming Commission | 2,270 | 152 | 2,421 |
| 018 | Planning Board | 2,096 | - | 2,096 |
| 078 | Department of Housing | 1,935 | 131 | 2,067 |
| 124 | Child Support Administration | 1,899 | - | 1,899 |
| 031 | General Services Administration | 1,854 | - | 1,854 |
| 266 | Office of Public Security Affairs | 403 | 1,412 | 1,816 |
| 028 | Commonwealth Election Commission | 1,630 | - | 1,630 |
| 271 | Office of Information Technology and Communications | 1,440 | - | 1,440 |
| 055 | Department of Agriculture | 868 | - | 868 |
| 208 | Contributions to Municipalities | - | 810 | 810 |
| 105 | Industrial Commission | 751 | 1 | 753 |
| 120 | Veterans Advocate Office | 745 | - | 745 |
| 155 | State Historic Preservation Office | 437 | 4 | 441 |
| 023 | Department of State | 436 | - | 436 |
| 096 | Women's Advocate Office | 420 | - | 420 |
| 075 | Office of the Financial Institutions Commissioner | 377 | - | 377 |
| 152 | Elderly and Retired People Advocate Office | 368 | 0 | 368 |
| 015 | Office of the Governor | 316 | - | 316 |
| 298 | Public Service Regulatory Board | 211 | - | 211 |

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 |
|--------------|---|--------------------|----------------------------|-------------------|
| 030 | Office of Administration and Transformation of HR in the Govt. | 125 | - | 125 |
| 022 | Office of the Commissioner of Insurance | 101 | - | 101 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 89 | - | 89 |
| 069 | Department of Consumer Affairs | 75 | - | 75 |
| 281 | Office of the Electoral Comptroller | 75 | - | 75 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 54 | - | 54 |
| 226 | Joint Special Counsel on Legislative Donations | 46 | - | 46 |
| 279 | Public Service Appeals Commission | 27 | - | 27 |
| 231 | Health Advocate Office | 14 | 1 | 15 |
| 034 | Investigation, Prosecution and Appeals Commission | 11 | 0 | 11 |
| 060 | Citizen's Advocate Office (Ombudsman) | 9 | 0 | 9 |
| 139 | Parole Board | 6 | - | 6 |
| 062 | Cooperative Development Commission | 5 | - | 5 |
| 040 | Puerto Rico Police | 5 | - | 5 |
| 037 | Civil Rights Commission | 3 | - | 3 |
| | Other | 1 | - | 1 |
| Total | | \$ 609,300 | \$ 42,504 | \$ 651,805 |

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 | \$ 21,461 | \$ 9,191 | \$ 6,718 | \$ 166,665 | \$ 204,035 |
| 081 | Department of Education | 46,611 | 12,882 | 4,983 | 61,642 | 126,117 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 2,973 | 1,974 | 79,803 | 14,356 | 99,107 |
| 049 | Department of Transportation and Public Works | 5,600 | 4,748 | 4,901 | 14,214 | 29,464 |
| 045 | Department of Public Security | 5,562 | 1,558 | 1,987 | 15,798 | 24,904 |
| 050 | Department of Natural and Environmental Resources | 1,203 | 4,209 | 2,046 | 17,047 | 24,506 |
| 067 | Department of Labor and Human Resources | 3,086 | 1,854 | 1,758 | 12,249 | 18,948 |
| 123 | Families and Children Administration | 5,706 | 576 | 279 | 6,335 | 12,895 |
| 137 | Department of Correction and Rehabilitation | 6,555 | 1,114 | 1,108 | 2,589 | 11,367 |
| 024 | Department of the Treasury | 4,472 | 2,333 | 1,012 | 3,382 | 11,198 |
| 014 | Environmental Quality Board | 184 | 202 | 147 | 10,118 | 10,651 |
| 329 | Socio-Economic Development Office | 3,605 | 64 | 6,605 | 106 | 10,380 |
| 122 | Department of the Family | 1,584 | 936 | 669 | 5,432 | 8,621 |
| 079 | Automobile Accident Compensation Administration | 6,587 | - | - | - | 6,587 |
| 095 | Mental Health and Addiction Services Administration | 2,521 | 416 | 426 | 2,127 | 5,490 |
| 016 | Office of Management and Budget | 1,853 | 337 | 895 | 2,078 | 5,163 |
| 126 | Vocational Rehabilitation Administration | 2,951 | 514 | 134 | 1,497 | 5,096 |
| 043 | Puerto Rico National Guard | 386 | 709 | 1,262 | 1,153 | 3,510 |
| 087 | Department of Sports and Recreation | 802 | 307 | 400 | 1,734 | 3,242 |
| 241 | Administration for Integral Development of Childhood | 1,501 | 664 | 398 | 445 | 3,007 |
| 127 | Administration for Socioeconomic Development of the Family | 1,996 | 163 | 107 | 719 | 2,985 |
| 038 | Department of Justice | 966 | 908 | 287 | 758 | 2,918 |
| 311 | Gaming Commission | 1,908 | 53 | 274 | 186 | 2,421 |
| 018 | Planning Board | 136 | 223 | 42 | 1,695 | 2,096 |
| 078 | Department of Housing | 949 | 652 | 139 | 327 | 2,067 |
| 124 | Child Support Administration | 354 | 132 | 11 | 1,402 | 1,899 |
| 031 | General Services Administration | 403 | 569 | 426 | 456 | 1,854 |
| 266 | Office of Public Security Affairs | 15 | 345 | 488 | 969 | 1,816 |
| 028 | Commonwealth Election Commission | 151 | 22 | 90 | 1,368 | 1,630 |
| 271 | Office of Information Technology and Communications | 1,042 | 8 | 45 | 345 | 1,440 |
| 055 | Department of Agriculture | 474 | 74 | 49 | 271 | 868 |
| 208 | Contributions to Municipalities | - | - | - | 810 | 810 |
| 105 | Industrial Commission | 219 | 22 | 9 | 504 | 753 |
| 120 | Veterans Advocate Office | 75 | 31 | 44 | 596 | 745 |
| 155 | State Historic Preservation Office | 33 | 379 | 1 | 28 | 441 |
| 023 | Department of State | 76 | 44 | 193 | 123 | 436 |
| 096 | Women's Advocate Office | 58 | 360 | - | 1 | 420 |
| 075 | Office of the Financial Institutions Commissioner | 297 | - | 80 | - | 377 |
| 152 | Elderly and Retired People Advocate Office | 83 | 165 | 73 | 47 | 368 |
| 015 | Office of the Governor | 178 | 79 | 24 | 35 | 316 |
| 298 | Public Service Regulatory Board | 99 | 69 | 19 | 26 | 211 |
| 030 | Office of Administration and Transformation of HR in the Govt. | 70 | 1 | 0 | 53 | 125 |
| 022 | Office of the Commissioner of Insurance | 97 | 2 | 0 | 1 | 101 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Pu | 28 | 11 | 9 | 41 | 89 |
| 069 | Department of Consumer Affairs | 35 | 9 | 24 | 8 | 75 |
| 281 | Office of the Electoral Comptroller | 20 | 49 | - | 6 | 75 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 10 | 4 | 2 | 38 | 54 |
| 226 | Joint Special Counsel on Legislative Donations | 10 | 0 | 0 | 36 | 46 |
| 279 | Public Service Appeals Commission | 27 | - | - | - | 27 |
| 231 | Health Advocate Office | 11 | - | 3 | 1 | 15 |
| 034 | Investigation, Prosecution and Appeals Commission | 5 | - | 6 | 0 | 11 |
| 060 | Citizen's Advocate Office (Ombudsman) | 4 | 2 | - | 3 | 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 | 4 | - | 1 | 1 | 6 |
| 062 | Cooperative Development Commission | 0 | - | - | 5 | 5 |
| 040 | Puerto Rico Police | - | 0 | 1 | 3 | 5 |
| 037 | Civil Rights Commission | 2 | - | - | 0 | 3 |
| | Other | - | - | - | 1 | 1 |
| Total | | \$ 135,036 | \$ 48,961 | \$ 117,976 | \$ 349,831 | \$ 651,805 |

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 | 42,504 | 7,760 | 18,562 | 7 | 379 | 22 | 8 | 208 | 2,094 | 5 | - | 331 | 3,517 | - | 6,587 | 66 | 10 | 4 | 9 | 77 | 269 | 53 | 25 | 152 | 131 | 2,229 | 40,276 | Collapsed | | |
|---|--------|-------|--------|----|-----|----|---|-----|-------|---|---|-----|-------|---|-------|----|----|---|---|----|-----|----|----|-----|-----|-------|--------|-----------|-------|-----|
| ID - Central Government Agency | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agricultural Enterprises Development Administrat... | 6,847 | - | 6,847 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,847 | - | |
| Automobile Accident Compensation Administration | 6,587 | 0 | - | - | - | - | - | - | - | - | - | - | - | - | 6,587 | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 6,587 | 0 |
| Public Buildings Authority | 6,539 | 2 | 6,537 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,539 | - | |
| Instituto Socio Economico Comu | 3,517 | - | - | - | - | - | - | - | - | - | - | - | 3,517 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,517 | - | |
| University of Puerto Rico | 3,414 | 1,203 | 7 | - | - | - | - | - | 2,094 | - | - | - | - | - | - | - | - | - | - | - | - | 43 | - | - | - | - | - | 3,414 | - | |
| Department of Health | 3,206 | 3,206 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,206 | - | |
| Municipio De San Juan | 2,479 | - | 2,423 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 49 | 2,430 | 49 | |
| Emergency Management and Disaster Administration... | 1,029 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,029 | - | 1,029 | |
| Municipio De Ciales | 810 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 810 | - | 810 | |
| Medical Services Administration | 762 | 762 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 762 | - | 762 | |
| Municipio De Camuy | 669 | - | 650 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19 | 650 | 19 | |
| Infrastructure Financing Authority | 662 | 662 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 662 | - | |
| Municipio De Culebra | 349 | - | - | - | 349 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 349 | - | |
| Municipio De Yabucoa | 346 | 129 | 217 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 346 | - | |
| Municipio De Caguas | 295 | - | 295 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 295 | - | |
| PREPA | 292 | 292 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 292 | - | |
| Administration Retirement System of Government E... | 271 | - | - | - | - | - | - | - | - | - | - | 271 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 271 | - | |
| Department of Labor and Human Resources | 262 | - | 262 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 262 | - | |
| Municipio De Coamo | 256 | 57 | 199 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 256 | - | |
| Public Broadcasting Corporation | 250 | 250 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 250 | - | |
| Department of the Treasury | 243 | 242 | - | - | - | - | - | - | - | - | - | - | 2 | - | (1) | - | - | - | - | - | - | - | - | - | - | - | - | 243 | - | |
| Cardiovascular Center Corporation of Puerto Rico... | 242 | 242 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 242 | - | |
| Municipio De Comerio | 227 | 141 | 8 | - | - | - | - | 78 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 227 | - | |
| Municipio Autonomo De Aguadill | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 200 | - | 200 |
| Municipio De Rio Grande | 200 | - | 200 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 200 | - | |
| Municipio Juana Diaz | 186 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 186 | - | - | - | - | - | - | 186 | - | |
| Teacher Retirement System | 185 | 181 | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 185 | - | |
| Depto Desarrollo Economico Y C | 151 | - | - | - | - | - | - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 151 | - | |
| Municipio De Anasco | 145 | - | - | 30 | - | - | - | 115 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 151 | - | - | - | 145 | - | |
| General Services Administration | 118 | 44 | 1 | - | - | - | - | - | - | - | - | 50 | - | - | (0) | - | - | - | - | - | - | - | 23 | 1 | - | - | - | 118 | - | |
| Municipio De Maunabo | 109 | - | 32 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40 | - | - | - | 38 | - | - | 109 | - | |
| Municipio De Arecibo | 100 | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 100 | - | |
| PRASA | 99 | - | - | - | - | - | 8 | - | - | - | - | - | - | - | - | - | 2 | - | 7 | 76 | - | - | - | - | - | - | 5 | 94 | 5 | |
| Municipio De San Lorenzo | 75 | 57 | 17 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 75 | - | |
| Municipio De Guaynabo | 75 | - | 75 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 75 | - | |
| Municipio De Cayey | 71 | - | 71 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 71 | - | |
| Municipio Las Marias | 67 | 67 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 67 | - | |
| Municipio De Vega Baja | 60 | - | 60 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 60 | - | |
| Municipio De Manati | 57 | - | 28 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 29 | 28 | 29 | |
| Puerto Rico Police | 55 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 55 | - | 55 | |
| Municipio De Yauco | 55 | - | 52 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - | - | - | 55 | - | |
| Institute of Forensic Sciences | 54 | 27 | - | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0 | - | - | 0 | 0 | 2 | 0 | - | - | - | 1 | - | - | - | 0 | 54 | 0 | |
| Municipio Autonomo De Caguas | 53 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 53 | - | - | - | - | - | - | 53 | - | |
| Municipio De Ponce | 52 | - | 48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | - | - | - | - | - | - | - | 4 | 48 | 4 | |
| Municipio De Bayamon | 49 | - | 49 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 49 | - | |
| Industrial Development Company | 48 | - | 48 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 48 | - | |
| Municipio De Utuado | 45 | - | 45 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 45 | - | |
| Municipio De Aqasco | 42 | 42 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 42 | - | |
| Municipio De Sabana Grande | 35 | - | 35 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 35 | - | |
| Municipio De Penuelas | 28 | - | 13 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15 | 28 | - | |
| Other | 540 | 56 | 342 | 7 | - | - | - | 15 | - | 4 | - | 8 | - | - | - | - | - | 1 | - | - | - | - | - | - | 77 | 29 | 511 | 29 | | |

(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

(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.