

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Government of Puerto Rico
Treasury Single Account ("TSA") FY 2026 Cash Flow
As of February 27, 2026

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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.
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.
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 weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2026 actual results compared to the FY2026 Liquidity Plan.
- 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.
- 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 **Weekly Cash Flow** **YTD Net Cash Flow** **YTD Actual vs LP Variance**
\$10,885 **(\$249)** **(\$477)** **\$899**

Bridge from FY26 Liquidity Plan projected TSA Cash Balance to actual FY26 TSA Cash Balance as of February 27, 2026

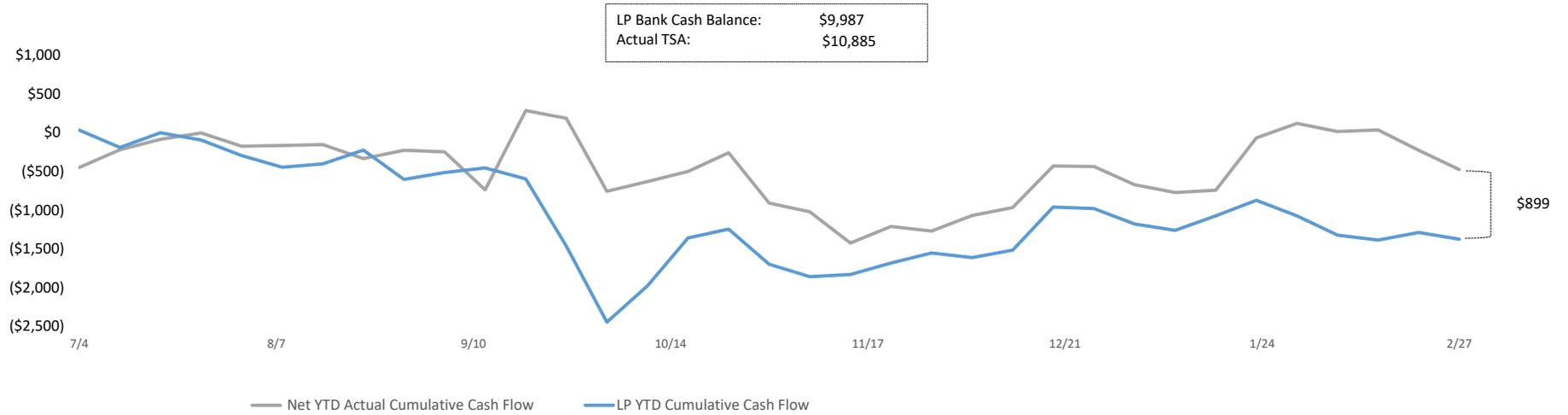
Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 2/27/26:	\$ 9,987	
1 State Collections	497	1. State collections are currently higher than projected. The positive variance is mainly driven by higher General Funds of \$399M and \$114M on Special Revenue Funds.
2 Federal Fund Net Cash Flow	(51)	2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing weekly variances. The year-to-date unfavorable variance is primarily driven by lower All Other Federal Programs receipts by (\$563M), lower Medicaid by (\$18M) and higher than projected payroll disbursements by (\$42M). These impacts were partially offset by lower operating disbursements of \$495M, higher NAP of \$52M and higher transfers from All Other Federal Funds net cash flow of \$25M.
3 Tax Credits & Refunds	(43)	
4 Loans and Notes Transactions	(7)	
4 Payroll and Related Costs	266	3. Tax refunds and other tax credits are temporarily over projected cash flow due to timing differences.
5 Operating Disbursements	(90)	4. Payroll and related costs are currently lower than projected. The positive variance is driven by lower payroll costs on General Funds by \$228M and Other State Funds by \$39M.
6 Custody Account Transfers	301	5. Operating disbursements are currently higher than projected. The negative variance is driven by higher General Fund disbursements of (\$134M), partially offset by lower Other State Fund disbursements of \$45M.
All Other	25	6. Custody account and other transfers are lower than projected, mainly due to timing differences.
Actual TSA Cash Account Balance	\$ 10,885	

Memo: Summary of Cash Balances

TSA Operational Cash	\$ 7,982
TSA Reserves	2,903
Actual TSA Cash Account Balance	\$ 10,885

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)



YTD Actuals vs. Liquidity Plan

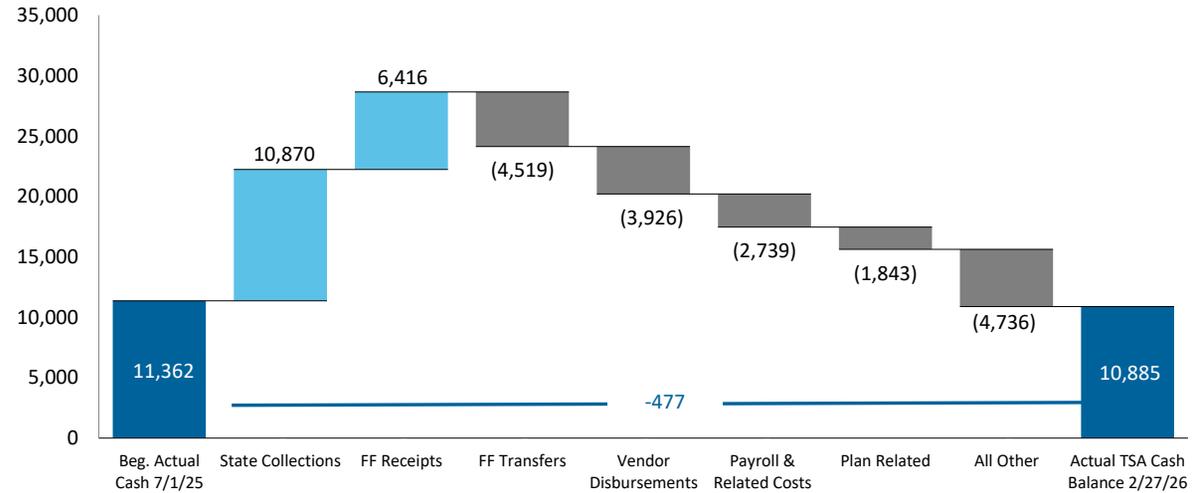
YTD net cash flow is -\$477M and cash flow variance to the Liquidity Plan is \$899M, with various offsetting variances within.

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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 are State Collections. Federal Fund inflows of \$6,416M represents 36% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$47M. Refer to page 13 for additional detail.

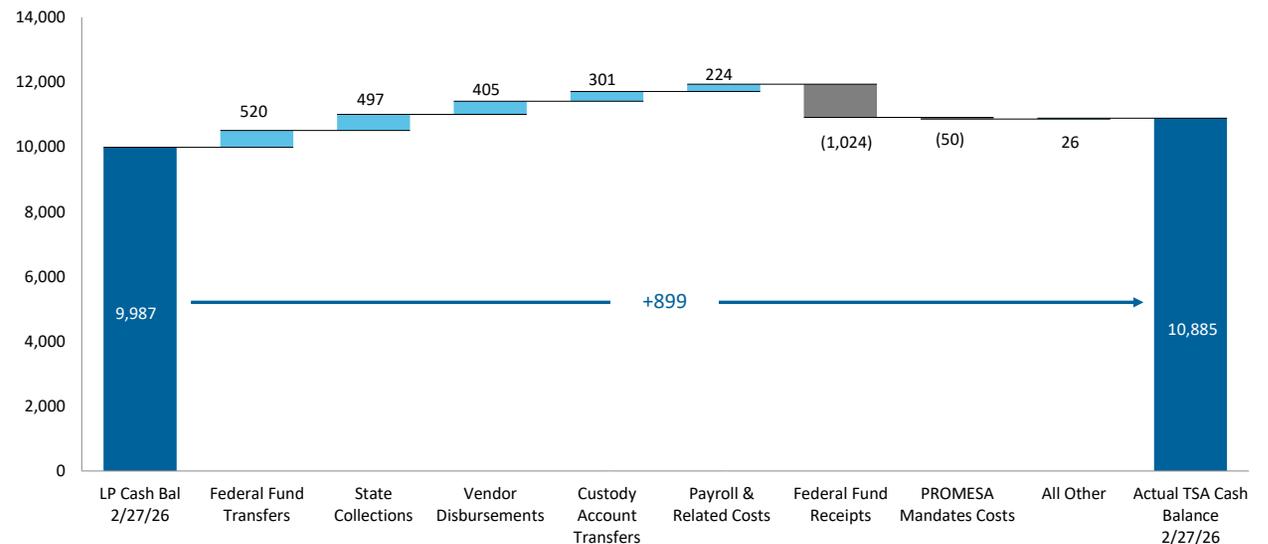
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1) Federal Funds Transfers, State Collections, Vendor Disbursements, Custody Account Transfers, and Payroll and Related Costs, are the main drivers of the YTD cash flow variance. This is partially offset by lower than projected Federal Funds Receipts, PROMESA Mandates, and All Other.

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results for the Week Ended February 27, 2026

	FY26 Actual 2/27	FY26 LP 2/27	Variance 2/27	FY26 Actual YTD	FY26 LP YTD	Variance YTD FY26 vs LP
<i>(figures in Millions)</i>						
State Collections						
1	\$300	\$242	\$58	\$9,266	\$8,867	\$399
2	4	3	1	250	233	17
3	7	5	2	284	281	3
4	17	17	0	1,070	992	78
5	\$328	\$267	\$61	\$10,870	\$10,374	\$497
Federal Fund Receipts						
6	19	0	19	2,454	3,020	(566)
7	78	65	14	2,085	2,023	62
8	47	112	(65)	1,834	2,397	(563)
9	0	-	0	43	-	43
10	\$145	\$177	(\$33)	\$6,416	\$7,440	(\$1,024)
Balance Sheet Related						
11	29	21	8	351	357	(7)
12	-	-	-	-	-	-
13	\$29	\$21	\$8	\$351	\$357	(\$7)
Plan of Adjustment Related						
14	-	0	(0)	91	95	(4)
15	-	-	-	-	-	-
16	-	\$0	(\$0)	\$91	\$95	(\$4)
17	\$501	\$466	\$35	\$17,727	\$18,265	(\$539)
Payroll and Related Costs (e)						
18	(77)	(91)	14	(2,055)	(2,282)	228
19	(33)	(23)	(10)	(580)	(538)	(42)
20	(3)	(5)	2	(104)	(143)	39
21	(\$113)	(\$119)	\$6	(\$2,739)	(\$2,963)	\$224
Operating Disbursements (f)						
22	(46)	(77)	31	(1,693)	(1,558)	(134)
23	(31)	(52)	21	(1,364)	(1,859)	495
24	(24)	(33)	9	(869)	(914)	45
25	(\$101)	(\$162)	\$61	(\$3,926)	(\$4,331)	\$405
State-funded Budgetary Transfers						
26	(5)	(1)	(4)	(1,729)	(1,638)	(90)
27	-	-	-	(68)	(187)	119
28	(\$5)	(\$1)	(\$4)	(\$1,797)	(\$1,825)	\$28
Federal Fund Transfers						
29	(18)	-	(18)	(2,468)	(3,016)	548
30	(64)	(62)	(1)	(2,033)	(2,023)	(10)
31	(0)	-	(0)	(17)	-	(17)
32	(\$82)	(\$62)	(\$20)	(\$4,519)	(\$5,039)	\$520
Other Disbursements - All Funds						
33	(97)	(102)	5	(1,679)	(1,733)	54
34	(300)	(32)	(268)	(1,319)	(1,276)	(43)
35	(1)	(1)	(1)	(67)	(17)	(50)
36	-	-	-	-	-	-
37	-	-	-	-	(10)	10
38	-	(23)	23	(216)	(518)	301
39	-	-	-	-	-	-
40	-	-	-	(82)	(75)	(7)
41	(0)	-	(0)	(17)	(16)	(1)
42	(\$399)	(\$158)	(\$241)	(\$3,381)	(\$3,645)	\$264
Plan of Adjustment Related						
43	(50)	(51)	1	(1,843)	(1,838)	(5)
44	-	-	-	-	-	-
45	(\$50)	(\$51)	\$1	(\$1,843)	(\$1,838)	(\$5)
46	(\$750)	(\$553)	(\$197)	(\$18,204)	(\$19,641)	\$1,437
47	(\$249)	(\$87)	(\$161)	(\$477)	(\$1,376)	\$899
48	11,134	10,074	1,060	11,362	11,362	(0)
49	\$10,885	\$9,987	\$899	\$10,885	\$9,987	\$899
Memo: Summary of Accounts						
	\$7,982					
	2,903					
	\$10,885					

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

- (a) 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 SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) 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 \$235.3M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascend to \$2M and merchant charges of \$15.2M. Net interest income for the FY26 was \$218.1M.
- (d) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (e) 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).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.
- (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 was disbursed, ascending to \$82M total payment completed as of the date of this report for FY26.

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General Fund Collections Summary

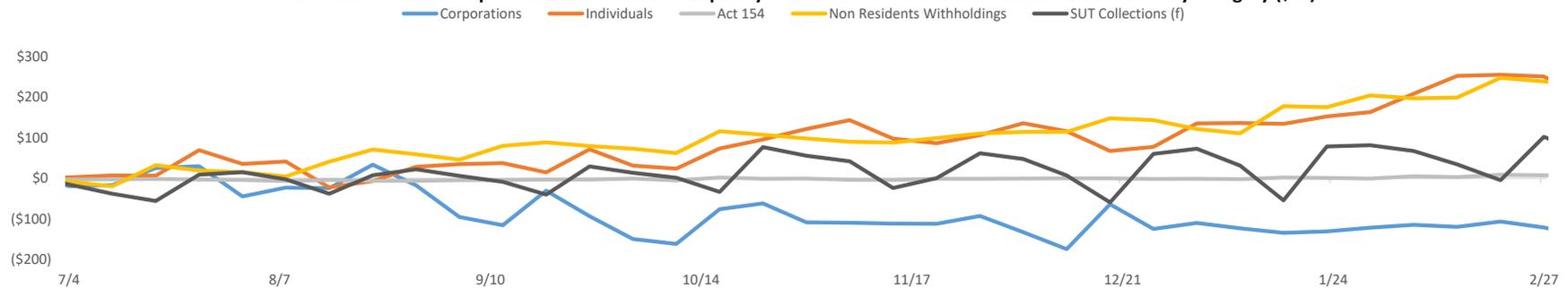
Key Takeaways / Notes

- 1) 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 2/27	LP YTD 2/27	Var \$ YTD 2/27	Var % YTD 2/27
General Fund Collections (a)				
Corporations	\$1,712	\$1,834	(\$121)	-7%
Individuals	2,891	2,641	250	9%
Partnerships	176	222	(46)	-21%
Act 154	81	73	8	10%
Non Residents Withholdings	811	572	239	42%
Motor Vehicles	404	512	(107)	-21%
Rum Tax (b)	174	159	15	9%
Alcoholic Beverages	171	210	(40)	-19%
Cigarettes (c)	95	94	2	2%
Other General Fund	883	785	99	13%
Total	\$7,398	\$7,101	\$297	4%
SUT Collections (d)	1,868	1,766	102	6%
Total General Fund Collections	\$ 9,266	\$ 8,867	\$ 399	4%

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Rum Tax is higher than projected by \$14.5M.
- (c) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (d) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

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Other State Fund Collections Summary

Key Takeaways / Notes

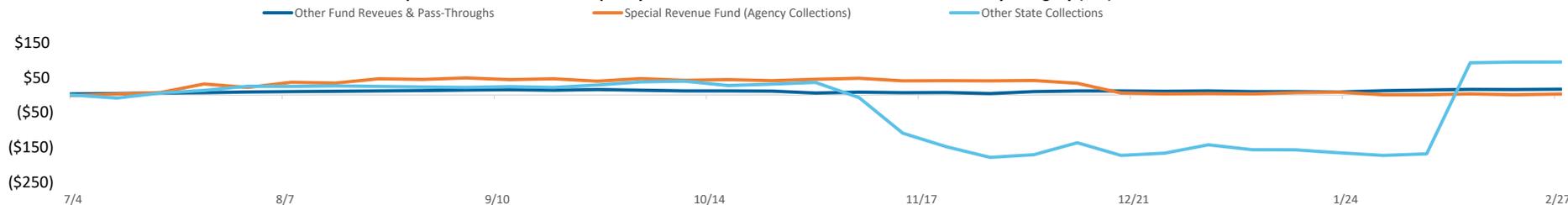
1) Other State Fund Collections are higher than projected in Liquidity Plan. The variance in Special Revenue Fund is mainly driven by timing differences.

Other State Collections variance is mainly driven by higher Funds under the Custody of the Department of Treasury by \$46M, higher interest income of \$26M and \$24M higher than projected funds on the Office of the Commissioner of Financial Institutions. These are partially offset by (\$13M) lower than projected inflows on the Department of Health.

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

	Actual YTD 2/27	LP YTD 2/27	Var \$ YTD 2/27	Var % YTD 2/27
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%
ACCA Pass Through	58	57	1	1%
Other	32	44	(12)	-28%
Special Revenue Fund (Agency Collections)	284	281	3	1%
Department of Education	-	9	(9)	-100%
Department of Health	48	39	8	21%
Department of State	11	10	1	10%
All Other	225	222	3	1%
Other state collections	1,070	992	78	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	17%
Office of the Commissioner of Financial Institutions	70	46	24	51%
All Other	54	39	15	37%
Total	\$1,604	\$1,506	\$98	6%

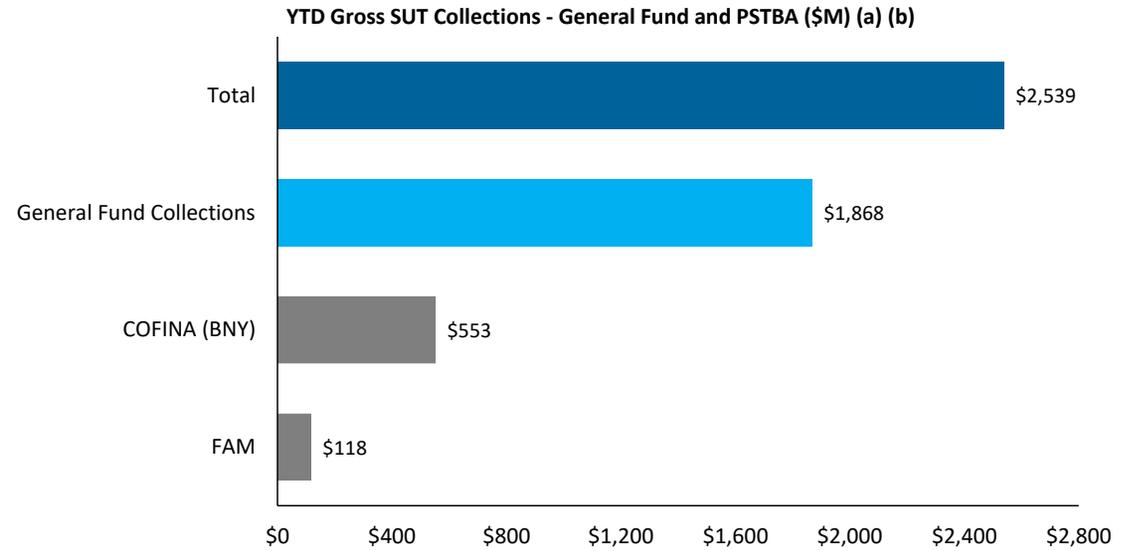
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan Reforecast vs. Actual Cumulative Variance by Category (\$M)



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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 February 27, 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.

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Federal Funds Net Cash Flow Summary (a)

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.

- 2) As of the date of the report, \$43M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and (\$17M) were disbursed and reported herein as All Other Federal Funds Transfers; with a net cash flow of \$25M. 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.

- 3) Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing weekly variances. The year-to-date unfavorable variance is primarily driven by lower All Other Federal Programs receipts by (\$563M), lower Medicaid by (\$18M) and higher than projected payroll disbursements by (\$42M). These impacts were partially offset by lower operating disbursements of \$495M, higher NAP of \$52M and higher transfers from All Other Federal Funds net cash flow of \$25M.

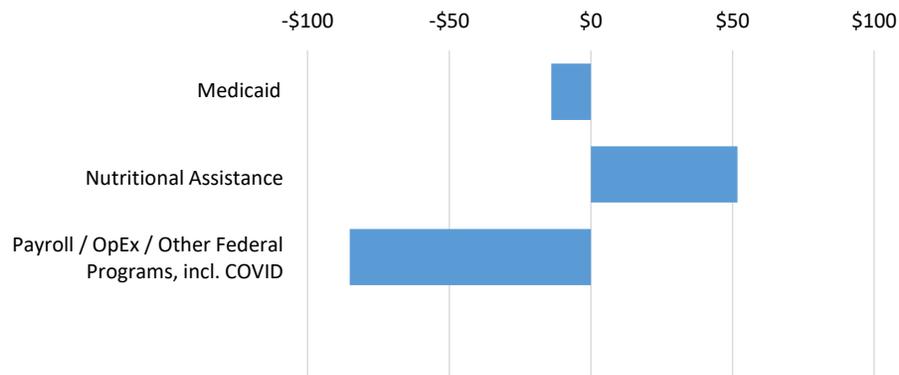
Weekly FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 19	\$ (18)	\$ 1	\$ 0	\$ 0
Nutritional Assistance Program (NAP)	78	(64)	15	2	12
Payroll / OpEx / Other Federal Programs, incl. COVID	47	(64)	(17)	37	(54)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	47	(64)	(17)	37	(54)
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	0	(0)	(0)	-	(0)
Federally Reimbursable Tax Credits	-	-	-	-	-
Total	\$ 145	\$ (146)	\$ (1)	\$ 40	\$ (42)

YTD Cumulative FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
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	(1,962)	(85)	-	(85)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	1,834	(1,944)	(111)	-	(111)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	43	(17)	25	-	25
Total	\$ 6,416	\$ (6,463)	\$ (47)	\$ 4	\$ (51)

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

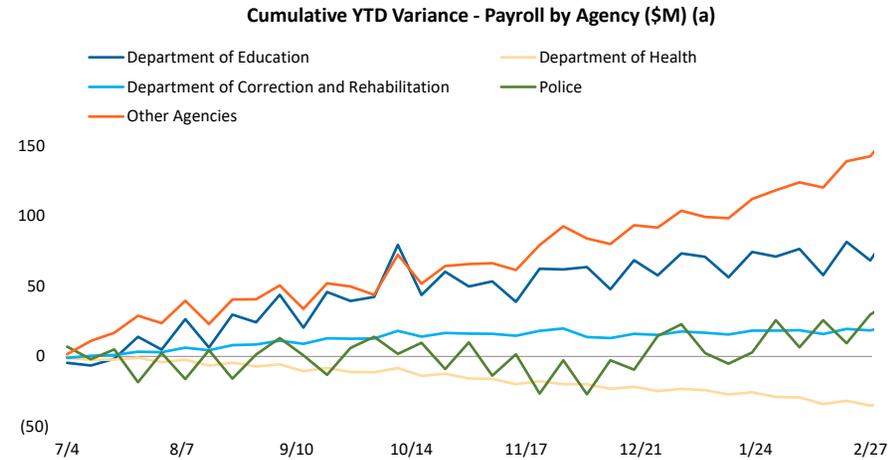
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

Puerto Rico Department of Treasury | Hacienda
Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) Positive YTD payroll variance is primarily driven by lower than expected expenses by the Department of Education, Police Department, Department of Correction and Rehabilitation, and All Other Agencies. This is partially offset by higher than projected expenses by the Department of Health.

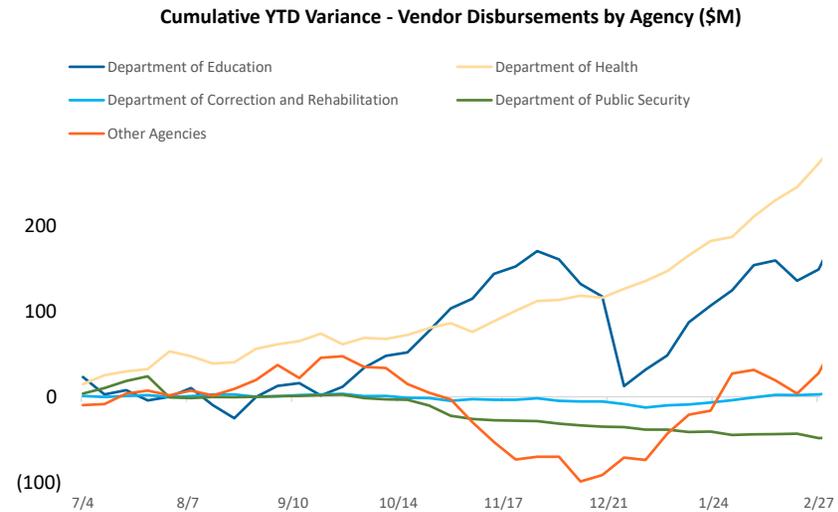
Gross Payroll (\$M) (a)	YTD Variance
Agency	
Department of Education	\$ 68
Department of Health	(35)
Police	30
Department of Correction & Rehabilitation	19
All Other Agencies	143
Total YTD Variance	\$ 224



Key Takeaways / Notes : Vendor Disbursements

- 1) Positive variance mainly due to lower than projected expenses related to the Department of Health and the Department of Education. This is partially offset by higher than projected expenses on the Department of Public Security.

Vendor Disbursements (\$M)	YTD Variance
Agency	
Department of Health	\$ 274
Department of Education	149
Department of Correction & Rehabilitation	3
Department of Public Security	(48)
All Other Agencies	28
Total YTD Variance	\$ 405



Footnotes

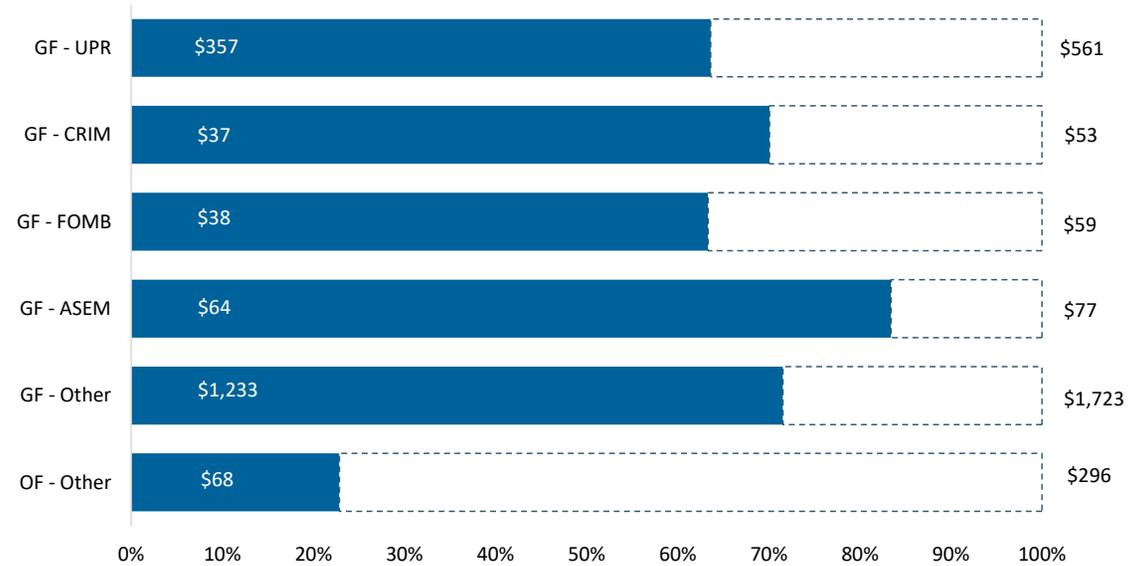
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll, and (iii) Cash outlays for wage garnishments by Agency.

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 FOMB. 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 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	1,723	490
OF - Other	68	296	229
Total	\$ 1,797	\$ 2,769	\$ 973

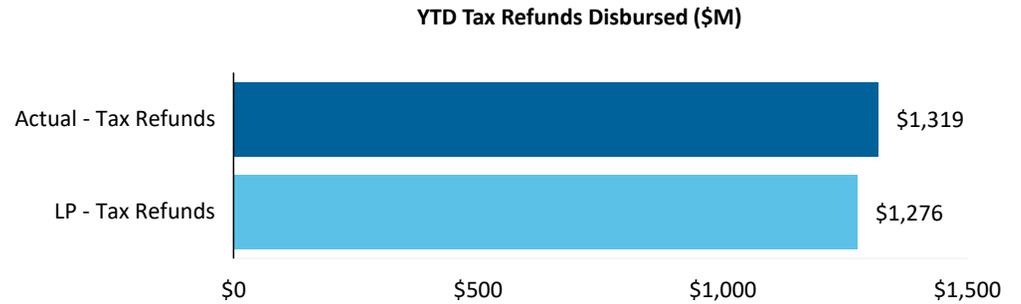
YTD Appropriation Variance (\$M)

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	\$ 28

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

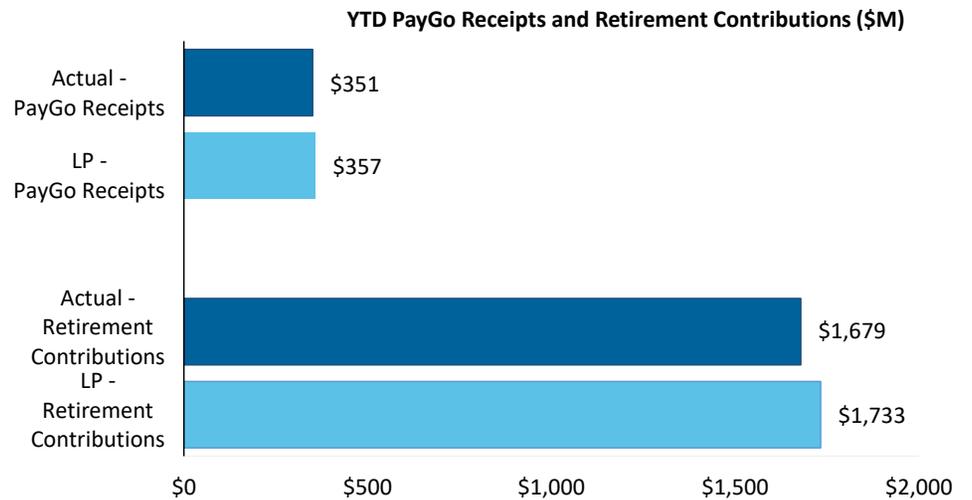
Key Takeaways / Notes : Tax Credits & Refunds

- 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 : PayGo Receipts and Retirement Contributions

- 1) YTD PayGo receipts are lower than projected. 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

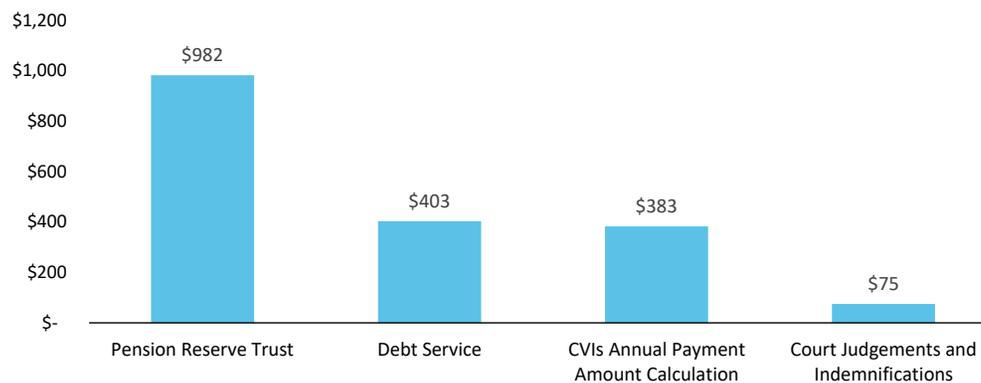
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,843M has been transferred out of the TSA for POA related payments during FY26. On September 30, \$898M were contributed to the Pension Reserve Trust. On October 30, an additional Pension Reserve Trust contribution was made for \$72.5M. On December 30, a \$75M Public Debt payment related to GUC Reserve, was processed.

Plan-Related TSA Disbursements (\$M)

	<u>Actual YTD</u>
Pension Reserve Trust	\$ 982
<i>Annual Contribution</i>	<i>970</i>
<i>Monthly Act 80 Contributions</i>	<i>12</i>
Debt Service	403
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	<u>\$ 1,843</u>

Plan-Related TSA 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 Gov	125	-	125
022	Office of the Commissioner of Insurance	101	-	101
153	Advocacy for Persons with Disabilities of the Commonwealth	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

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
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	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
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.
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