

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

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

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Glossary

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

Introduction

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

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

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

Bank Cash Position	January Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$11,482	\$826	\$720	\$120	\$1,192

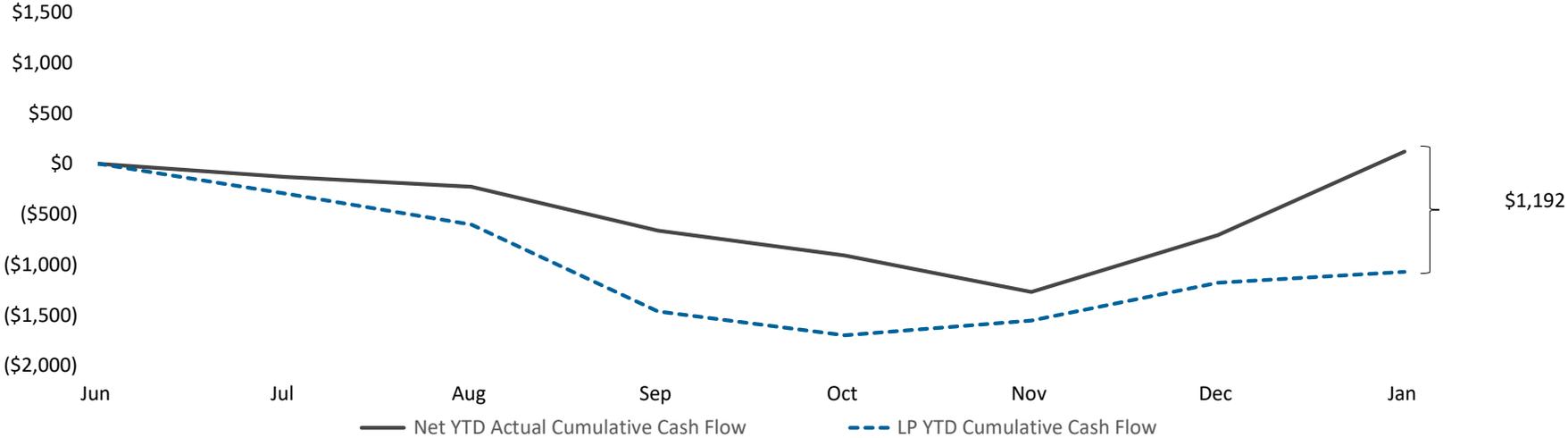
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of January 31, 2026

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan RF Projected Cash Balance 1/31/26:	\$ 10,290	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$354M, partially offset by lower Special Revenue Fund collections of (\$160M).
1 State Collections	194	
2 Federal Fund Net Cash Flow	(84)	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 (\$510M) and lower net cash flow in Medicaid of (\$21M). These were partially offset by lower operating disbursements of \$397M, higher NAP of \$45M, and higher transfers from All Other Federal Funds net cash flow of \$22M.
3 Tax Refunds & other tax credits	760	
4 Payroll and Related Costs	263	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
5 Operating Disbursements	(100)	
6 Custody Account Transfers	209	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of 227M and Other State Fund payroll of \$36M.
All Other	(41)	5. Operating disbursements are currently higher than projected. The negative variance is mainly driven by General Fund disbursement of (\$133M), partially offset by Other State Fund disbursements of \$33M.
Actual TSA Cash Balance	<u><u>\$ 11,482</u></u>	
Memo: Summary of Cash Balances		
TSA Operational Cash	\$ 8,579	
TSA Reserves	2,903	
Actual TSA Cash Balance	<u><u>\$ 11,482</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.

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$10,290
Actual TSA Bank Cash Balance:	\$11,482



YTD Actuals vs. Liquidity Plan

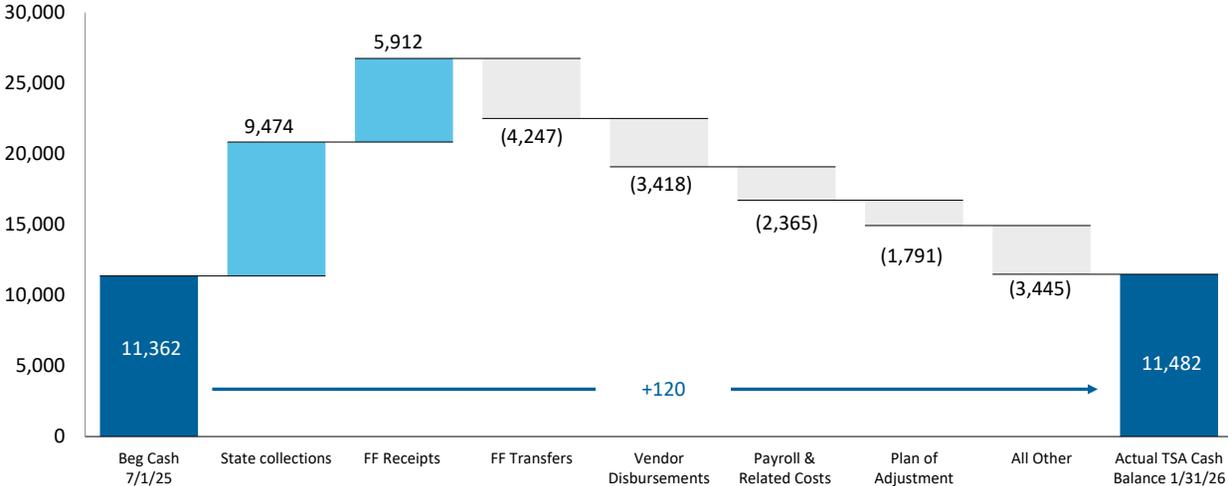
YTD net cash flow is \$120M and cash flow variance to the Liquidity Plan is \$1,192M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

1.) The primary cash driver of FY26 is State Collections. Federal Fund inflows of \$5,912M represent 37% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$80M (Refer to page 14 for additional detail).

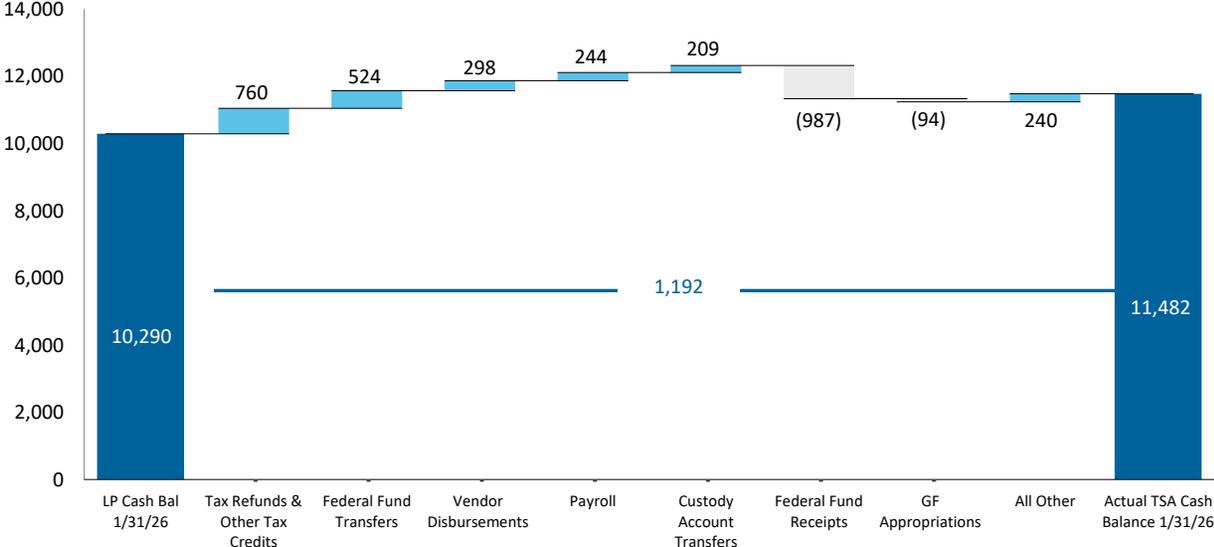
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

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

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results as of January 31, 2026

	FY26 Actual January	FY26 LP January	Variance January	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,317	\$1,231	\$86	\$8,261	\$7,907	\$354
2	Other fund revenues & Pass-throughs (c)	78	78	0	235	223	12
3	Special Revenue receipts	22	26	(4)	257	257	1
4	All Other state collections (d)	102	126	(24)	721	894	(173)
5	Subtotal - State collections (b)	\$1,519	\$1,460	\$59	\$9,474	\$9,280	\$194
Federal Fund Receipts							
6	Medicaid	720	300	420	2,414	3,004	(590)
7	Nutrition Assistance Program	259	253	6	1,844	1,770	74
8	All Other Federal Programs	136	306	(171)	1,614	2,124	(510)
9	Other - CRF & CSFRF and EITC	4	-	4	39	-	39
10	Subtotal - Federal Fund Receipts	\$1,119	\$860	\$259	\$5,912	\$6,899	(\$987)
Balance Sheet Related							
11	Paygo charge	34	45	(11)	294	313	(18)
12	Other	-	-	-	-	-	-
13	Subtotal - Other Inflows	\$34	\$45	(\$11)	\$294	\$313	(\$18)
Plan of Adjustment Related							
14	Intragovernmental Transfers (e)	18	7	10	91	95	(4)
15	Other	-	-	-	-	-	-
16	Subtotal - Plan Inflows	\$18	\$7	\$10	\$91	\$95	(\$4)
17	Total Inflows	\$2,690	\$2,372	\$318	\$15,770	\$16,586	(\$816)
Payroll and Related Costs (f)							
18	General fund	(249)	(273)	24	(1,783)	(2,009)	227
19	Federal fund	(74)	(64)	(10)	(492)	(474)	(18)
20	Other State fund	(11)	(17)	6	(90)	(126)	36
21	Subtotal - Payroll and Related Costs	(\$335)	(\$354)	\$19	(\$2,365)	(\$2,609)	\$244
Operating Disbursements (g)							
22	General fund	(173)	(265)	92	(1,411)	(1,278)	(133)
23	Federal fund	(117)	(242)	125	(1,253)	(1,651)	397
24	Other State fund	(114)	(145)	30	(753)	(787)	33
25	Subtotal - Vendor Disbursements	(\$405)	(\$652)	\$247	(\$3,418)	(\$3,715)	\$298
State-funded Budgetary Transfers							
26	General Fund	(192)	(198)	6	(1,540)	(1,446)	(94)
27	Other State Fund	(3)	(19)	17	(45)	(167)	122
28	Subtotal - Appropriations - All Funds	(\$194)	(\$217)	\$23	(\$1,585)	(\$1,613)	\$28
Federal Fund Transfers							
29	Medicaid	(402)	(300)	(101)	(2,431)	(3,000)	570
30	Nutrition Assistance Program	(249)	(253)	4	(1,799)	(1,770)	(29)
31	All other federal fund transfers	(1)	-	(1)	(17)	-	(17)
32	Subtotal - Federal Fund Transfers	(\$652)	(\$553)	(\$99)	(\$4,247)	(\$4,770)	\$524
Other Disbursements - All Funds							
33	Retirement Contributions	(211)	(217)	6	(1,512)	(1,516)	5
34	Tax Refunds & other tax credits (h)	(9)	(153)	144	(363)	(1,123)	760
35	PROMESA Mandates Costs	(3)	(2)	(1)	(56)	(15)	(41)
36	Milestone Transfers	-	-	-	-	(10)	10
37	Custody Account Transfers	(1)	(67)	66	(216)	(425)	209
38	Cash Reserve	-	-	-	-	-	-
39	Loans and Notes Transactions (i)	-	-	-	(82)	(75)	(7)
40	All Other	(2)	-	(2)	(15)	-	(15)
41	Subtotal - Other Disbursements - All Funds	(\$226)	(\$439)	\$213	(\$2,245)	(\$3,164)	\$919
42	Total Outflows	(\$1,863)	(\$2,266)	\$403	(\$15,651)	(\$17,659)	\$2,008
43	Net Operating Cash Flow	\$826.48	\$106	\$720	\$120	(\$1,072)	\$1,192
44	Bank Cash Position, Beginning	10,656	10,184	472	11,362	11,362	(0)
45	Bank Cash Position, Ending	\$11,482	\$10,290	\$1,192	\$11,482	\$10,290	\$1,192
Memo: Summary of Accounts							
	Operational	\$8,579					
	Reserves (k)	2,903					
	Total Bank Cash Position	\$11,482					

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 January 31, 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 \$209M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$2M and merchant charges were \$13.3M. Net interest income for the FY26 was \$193.7M.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) On July 29 the DTPR completed the first payment for \$25M as part of the third amendment of a loan from the Commonwealth to PREPA, in order to fund the PREPA Employee Retirement System payment. A second payment for \$25M was completed on August 19, and a third payment, for the same amount, on September 29. On October 28, a payment of \$7M disbursed, ascending to \$82M total payment completed as of the date of this report for FY26.

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General Fund Collections Summary

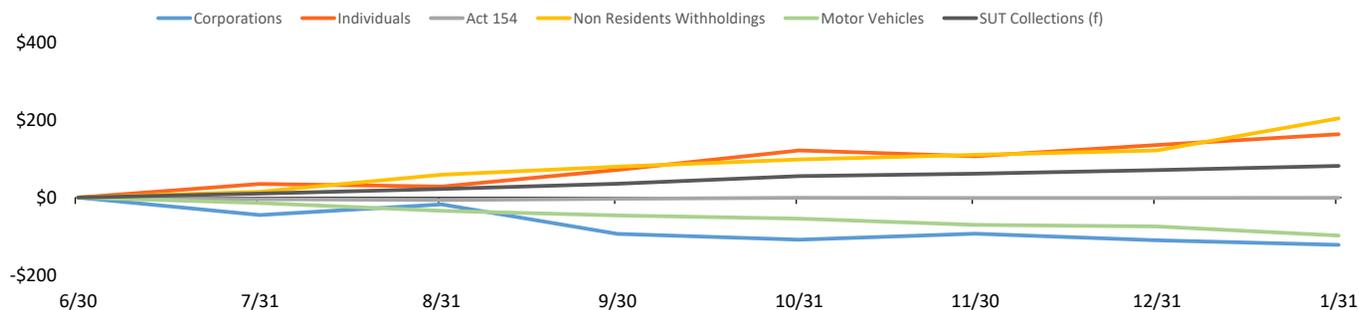
Key Takeaways / Notes

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

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

	Actual (a)	LP	Var \$	Var %
	YTD FY26	YTD FY26	YTD FY26	YTD FY26
General Fund Collections (a)				
Corporations	\$1,617	\$1,739	(\$122)	-7%
Individuals	2,489	2,326	163	7%
Partnerships	174	211	(37)	-18%
Act 154	65	66	(1)	-1%
Non Residents Withholdings	703	499	204	41%
Motor Vehicles	356	454	(98)	-22%
Rum Tax (b)	169	155	14	9%
Alcoholic Beverages	152	187	(35)	-19%
Cigarettes (c)	84	83	0	0%
Other General Fund	873	689	183	27%
Total	\$6,682	\$6,409	\$272	4%
SUT Collections (d)	1,579	1,497	\$82	5%
Total General Fund Collections	\$ 8,261	\$ 7,907	\$354	4%

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) 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.

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Other State Fund Collections Summary

Key Takeaways / Notes

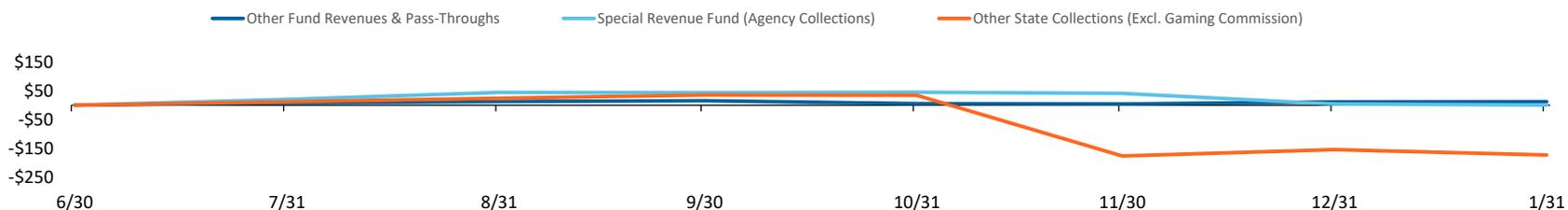
1) Other State Fund Collections are lower than projected in the Liquidity Plan. The variance is mainly driven by timing differences.

Special Revenue Funds variance is mostly related to lower Funds under the Custody of the Department of Treasury by (\$215M) and (\$11M) lower funds on the Department of Health. This is partially offset by higher Interest Income for \$21M and \$24M higher inflows on Office of the Commissioner of Financial Institutions.

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

	Actual YTD FY26	LP YTD FY26	Var \$ YTD FY26	Var % YTD FY26
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$235	\$223	\$12	5%
Electronic Lottery	127	116	11	9%
ASC Pass Through	28	15	13	83%
ACAA Pass Through	51	50	1	1%
Other	29	41	(12)	-30%
Special Revenue Fund (Agency Collections)	257	257	1	0%
Department of Education	7	9	(2)	-24%
Department of Health	44	36	8	23%
Department of State	9	9	1	8%
All Other	198	204	(6)	-3%
Other State Collections	721	894	(173)	-19%
Interest Income	209	188	21	11%
Puerto Rico Gaming Commission	247	248	(1)	0%
Department of Housing	15	19	(4)	-22%
Department of Health	84	96	(11)	-12%
Office of the Commissioner of Insurance	9	4	5	135%
Funds under the Custody of the Department of Treasury	43	258	(215)	-83%
Office of the Commissioner of Financial Institutions	69	45	24	53%
All Other	45	37	8	21%
Total	\$1,213	\$1,373	(\$160)	-12%

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

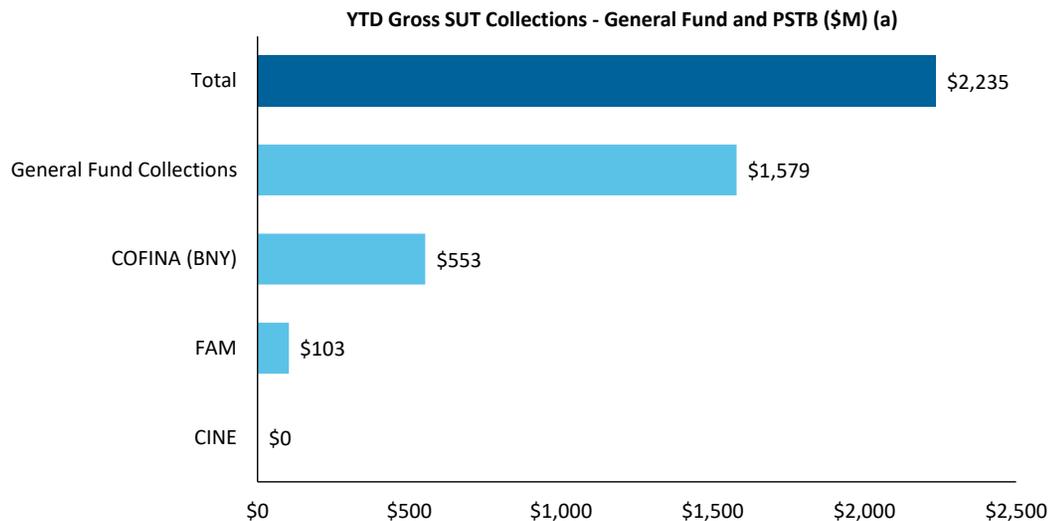


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Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of January 31, 2026 there is \$49M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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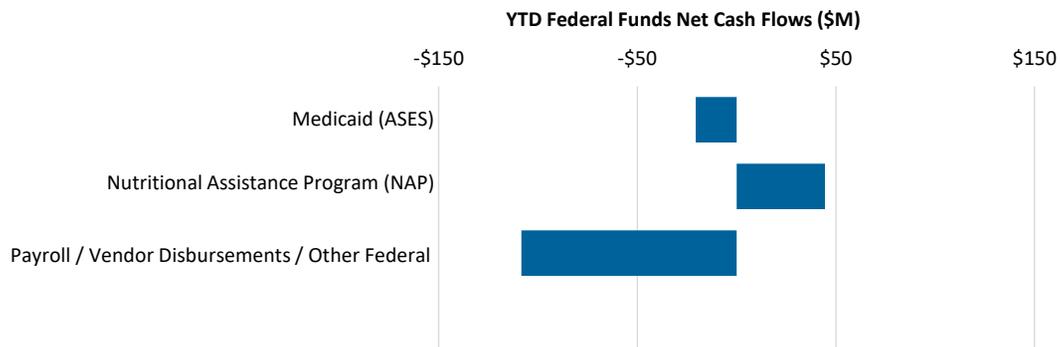
Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$39M 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 \$22M.
- 3) Federal funds are currently below projections. The YTD unfavorable variance is primarily driven by lower inflows in All Other Federal Programs (\$510M) and lower net cash flow in Medicaid of (\$21M). These were partially offset by lower operating disbursements of \$397M, higher NAP of \$45M, and higher transfers from All Other Federal Funds net cash flow of \$22M.

Monthly FF Net Surplus (Deficit)	FF		Net Cash		LP Net Cash	
	Inflows	Outflows	Flow	Flow	Variance	
Medicaid (ASES)	\$ 720	\$ (402)	\$ 319	\$ -	\$ 319	
Nutritional Assistance Program (NAP)	259	(249)	10	-	10	
Payroll / OpEx / Other Federal Programs, incl. COVID	139	(192)	(53)	-	(53)	
Federally Reimbursable Tax Credits	-	-	-	-	-	
Total (a)	\$1,119	\$ (843)	\$ 275	\$ -	\$ 275	

YTD Cumulative FF Net Surplus (Deficit)	FF		Net Cash		LP Net Cash	
	Inflows	Outflows	Flow	Flow	Variance	
Medicaid (ASES)	\$ 2,414	\$ (2,431)	\$ (17)	\$ 4	\$ (21)	
Nutritional Assistance Program (NAP)	1,844	(1,799)	45	-	45	
Payroll / OpEx / Other Federal Programs, incl. COVID	1,653	(1,762)	(108)	-	(108)	
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>1,614</i>	<i>(1,745)</i>	<i>(131)</i>	-	<i>(131)</i>	
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	<i>39</i>	<i>(17)</i>	<i>22</i>	-	<i>22</i>	
Total (a)	\$ 5,912	\$ (5,992)	\$ (80)	\$ 4	\$ (84)	



Footnotes

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

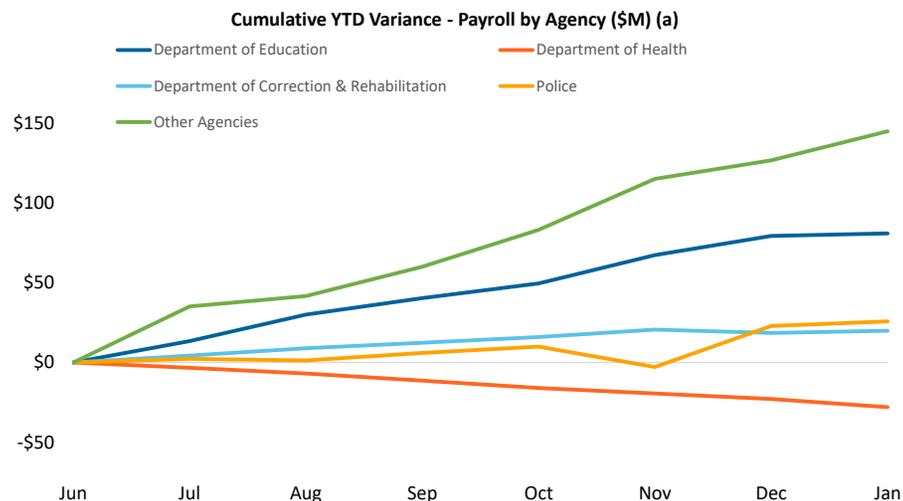
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- The \$244M 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.

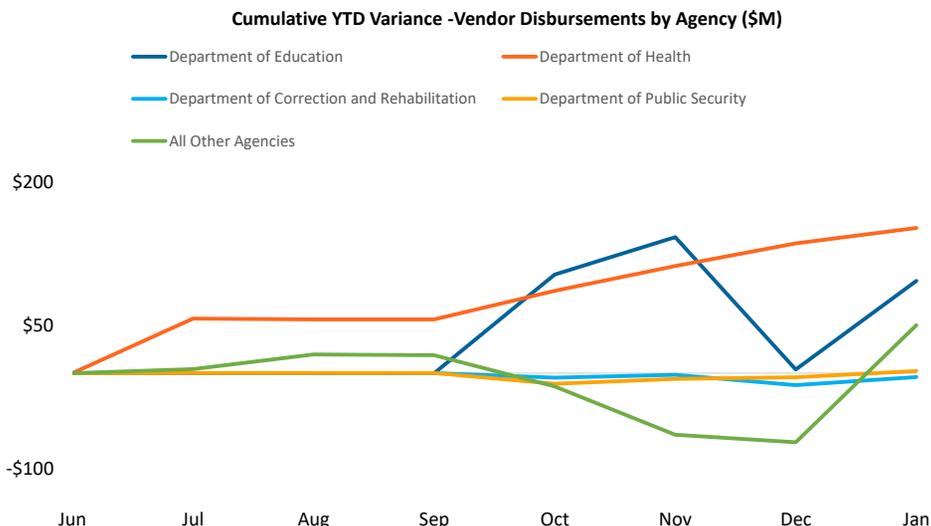
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 81
Department of Health	(28)
Department of Correction & Rehabilitation	20
Police	26
All Other Agencies	145
Total YTD Variance	\$ 244



Key Takeaways / Notes : Vendor Disbursements

- The positive YTD variance is mainly driven of \$152M by the Department of Health, \$97M on the Department of Education and Other Agencies of \$50M. Other agencies variance mainly driven by \$28M on the Office of Management and Budget and \$27M on the Department of Economic Development and Commerce.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 97
Department of Health	152
Department of Correction and Rehabilitation	(4)
Department of Public Security	2
All Other Agencies	50
Total YTD Variance	\$ 298



Footnotes

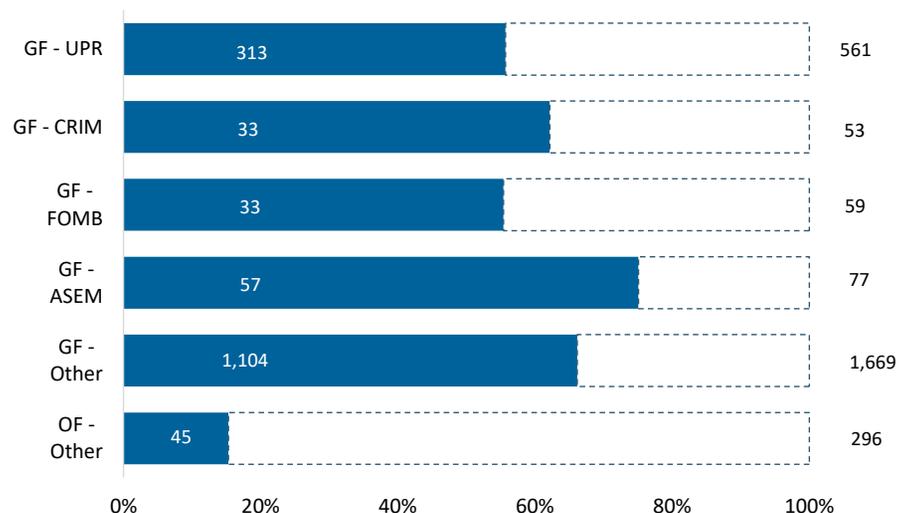
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

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	\$ 313	\$ 561	\$ 248
GF - CRIM	33	53	20
GF - FOMB	33	59	26
GF - ASEM	57	77	19
GF - Other	1,104	1,669	565
OF - Other	45	296	251
Total	\$ 1,585	\$ 2,715	\$ 1,130

YTD Appropriation Variance (\$M)

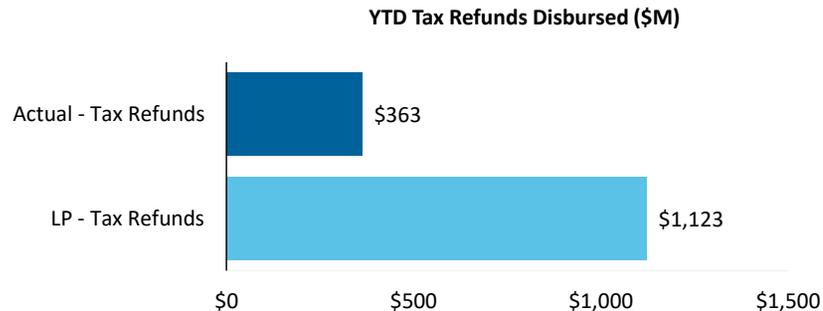
Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 313	\$ 311	\$ (2)
GF - CRIM	33	29	(4)
GF - FOMB	33	33	(0)
GF - ASEM	57	42	(15)
GF - Other	1,104	1,030	(74)
OF - Other	45	167	122
Total	\$ 1,585	\$ 1,613	\$ 28

Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

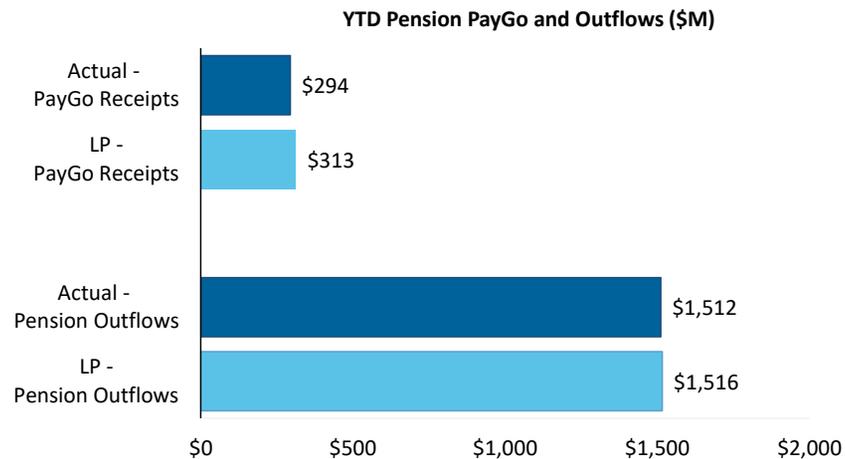
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$760M lower than projected.



Key Takeaways / Notes : Pension PayGo

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



Puerto Rico Department of Treasury | Hacienda

Plan of Adjustment TSA Transfers Summary

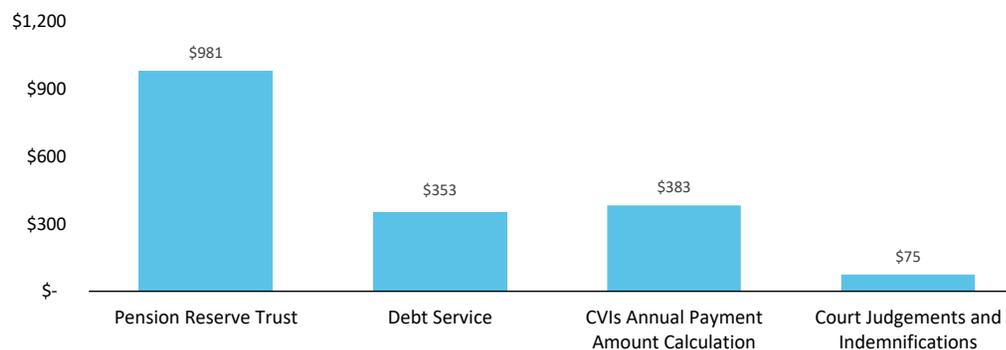
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,791M 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	\$ 981
<i>Monthly Act 80 Contributions</i>	<i>10</i>
<i>Annual Contribution</i>	<i>970</i>
Debt Service	353
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	\$ 1,791

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	\$ 196,310	\$ 8,729	\$ 205,039
081	Department of Education	103,889	26,040	129,929
025	Hacienda (entidad interna - fines de contabilidad)	116,383	1,128	117,511
271	Office of Information Technology and Communications	39,051	-	39,051
049	Department of Transportation and Public Works	30,018	79	30,097
050	Department of Natural and Environmental Resources	24,159	8	24,167
067	Department of Labor and Human Resources	19,079	422	19,501
024	Department of the Treasury	16,688	-	16,688
045	Department of Public Security	15,504	25	15,529
241	Administration for Integral Development of Childhood	13,923	1,313	15,235
123	Families and Children Administration	11,857	95	11,952
329	Socio-Economic Development Office	8,839	1,762	10,601
014	Environmental Quality Board	10,139	331	10,470
311	Gaming Commission	9,733	151	9,884
137	Department of Correction and Rehabilitation	9,751	46	9,797
122	Department of the Family	9,192	-	9,192
095	Mental Health and Addiction Services Administration	6,526	(1)	6,524
016	Office of Management and Budget	4,411	3	4,414
087	Department of Sports and Recreation	2,567	1,707	4,274
126	Vocational Rehabilitation Administration	3,838	4	3,842
043	Puerto Rico National Guard	3,310	4	3,314
266	Office of Public Security Affairs	858	2,285	3,143
038	Department of Justice	2,700	25	2,725
127	Administration for Socioeconomic Development of the Family	2,476	53	2,528
124	Child Support Administration	2,219	-	2,219
155	State Historic Preservation Office	2,214	4	2,217
018	Planning Board	2,194	-	2,194
078	Department of Housing	1,980	-	1,980
028	Commonwealth Election Commission	1,703	-	1,703
023	Department of State	1,643	-	1,643
208	Contributions to Municipalities	-	1,556	1,556
031	General Services Administration	1,260	-	1,260
120	Veterans Advocate Office	859	-	859
105	Industrial Commission	820	1	821
055	Department of Agriculture	644	-	644
152	Elderly and Retired People Advocate Office	424	0	424
015	Office of the Governor	246	0	246
075	Office of the Financial Institutions Commissioner	194	-	194
298	Public Service Regulatory Board	190	0	190
030	Office of Administration and Transformation of HR in the Govt.	144	1	145
022	Office of the Commissioner of Insurance	126	-	126

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
096	Women's Advocate Office	104	16	120
069	Department of Consumer Affairs	72	6	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	76	-	76
281	Office of the Electoral Comptroller	70	-	70
143	Office of Protection and Advocacy of Persons with Disabilities	47	-	47
279	Public Service Appeals Commission	46	-	46
226	Joint Special Counsel on Legislative Donations	37	-	37
034	Investigation, Prosecution and Appeals Commission	20	0	20
060	Citizen's Advocate Office (Ombudsman)	19	0	20
037	Civil Rights Commission	17	-	17
139	Parole Board	12	-	12
231	Health Advocate Office	7	0	7
062	Cooperative Development Commission	6	-	6
220	Correctional Health	1	-	1
040	Puerto Rico Police	1	-	1
	Other	1	-	1
Total		\$ 678,593	\$ 45,791	\$ 724,384

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	\$ 15,764	\$ 13,656	\$ 9,712	\$ 165,907	\$ 205,039
081	Department of Education	36,800	15,642	14,843	62,643	129,929
025	Hacienda (entidad interna - fines de contabilidad)	24,704	78,014	509	14,283	117,511
271	Office of Information Technology and Communications	903	1,077	19,041	18,029	39,051
049	Department of Transportation and Public Works	3,734	6,004	6,417	13,942	30,097
050	Department of Natural and Environmental Resources	1,977	4,605	3,184	14,400	24,167
067	Department of Labor and Human Resources	2,837	2,298	2,131	12,235	19,501
024	Department of the Treasury	7,733	5,239	2,173	1,543	16,688
045	Department of Public Security	1,664	2,553	2,447	8,865	15,529
241	Administration for Integral Development of Childhood	13,606	425	111	1,093	15,235
123	Families and Children Administration	3,893	1,133	279	6,647	11,952
329	Socio-Economic Development Office	3,556	6,703	265	77	10,601
014	Environmental Quality Board	151	191	202	9,926	10,470
311	Gaming Comission	9,407	257	18	203	9,884
137	Department of Correction and Rehabilitation	1,744	4,886	1,038	2,129	9,797
122	Department of the Family	632	1,526	1,560	5,474	9,192
095	Mental Health and Addiction Services Administration	1,695	1,394	1,696	1,740	6,524
016	Office of Management and Budget	1,527	246	431	2,209	4,414
087	Department of Sports and Recreation	1,740	370	1,176	989	4,274
126	Vocational Rehabilitation Administration	1,288	541	207	1,807	3,842
043	Puerto Rico National Guard	346	1,379	844	744	3,314
266	Office of Public Security Affairs	660	431	18	2,035	3,143
038	Department of Justice	1,851	572	105	197	2,725
127	Administration for Socioeconomic Development of the Family	1,157	309	123	939	2,528
124	Child Support Administration	134	192	1,002	892	2,219
155	State Historic Preservation Office	387	126	120	1,583	2,217
018	Planning Board	420	62	72	1,640	2,194
078	Department of Housing	977	404	390	210	1,980
028	Commonwealth Election Commission	44	232	18	1,409	1,703
023	Department of State	105	1,423	11	104	1,643
208	Contributions to Municipalities	746	-	-	810	1,556
031	General Services Administration	257	371	340	291	1,260
120	Veterans Advocate Office	122	41	76	620	859
105	Industrial Commission	156	51	3	611	821
055	Department of Agriculture	74	57	48	464	644
152	Elderly and Retired People Advocate Office	295	84	11	34	424
015	Office of the Governor	92	52	49	52	246
075	Office of the Financial Institutions Commissioner	112	81	-	1	194
298	Public Service Regulatory Board	73	84	31	1	190
030	Office of Administration and Transformation of HR in the Govt.	81	2	8	53	145
022	Office of the Commissioner of Insurance	106	14	5	1	126
096	Women's Advocate Office	102	6	5	6	120
069	Department of Consumer Affairs	37	26	11	3	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	4	22	8	42	76
281	Office of the Electoral Comptroller	67	3	-	-	70
143	Office of Protection and Advocacy of Persons with Disabilities	2	6	0	38	47
279	Public Service Appeals Commission	30	7	7	2	46
226	Joint Special Counsel on Legislative Donations	-	1	2	34	37
034	Investigation, Prosecution and Appeals Commission	13	7	0	0	20
060	Citizen's Advocate Office (Ombudsman)	15	2	-	3	20
037	Civil Rights Commission	8	10	0	0	17
139	Parole Board	6	4	3	0	12

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
231	Health Advocate Office	6	0	-	1	7
062	Cooperative Development Commission	0	1	-	5	6
220	Correctional Health	-	-	-	1	1
040	Puerto Rico Police	0	-	-	0	1
	Other	0	0	-	1	1
Total		\$ 143,846	\$ 152,821	\$ 70,746	\$ 356,971	\$ 724,384

Footnotes:

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

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

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

Invoice	ID - Central Government Agency																													
	45,791	71- Department of Health	81- Department of Education	25- Hacienda (entidad interna - fines de contabilidad)	271- Office of Information Technology and Communication	49- Department of Transportation and Public Works	50- Department of Natural and Environmental Resources	67- Department of Labor and Human Resources	24- Department of the Treasury	45- Department of Public Security	241- Administration for Integral Development of Child...	123- Families and Children Administration	329- Socio-Economic Development Office	14- Environmental Quality Board	311- Gaming Commission	137- Department of Correction and Rehabilitation	122- Department of the Family	95- Mental Health and Addiction Services Administ	16- Office of Management and Budget	87- Department of Sports and Recreation	126- Vocational Rehabilitation Administration	43- Puerto Rico National Guard	266- Office of Public Security Affairs	38- Department of Justice	124- Child Support Administration	155- State Historic Preservation Office	18- Planning Board	78- Department of Housing	28- Commonwealth Election Commission	
PREPA	9,040	1,716	7,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	6,759	-	6,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	6,537	-	6,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,206	3,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	2,088	-	363	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	2	1,707	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administration...	1,922	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	1,411	-	-	-	-	-	-	-	-	-	-	-	1,411	-	-	-	-	-	-	-	-	-	1,922	-	-	-	-	-	-	-
University of Puerto Rico	1,363	1,291	-	-	-	-	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	1,212	-	631	233	-	-	-	-	-	-	-	-	347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	881	-	23	-	-	-	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	857	57	660	-	-	-	-	-	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Florida	746	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	666	666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-
Infrastructure Financing Authority	662	662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	544	3	-	507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	479	-	479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	471	-	461	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Aguadill	464	-	-	59	-	-	-	-	-	401	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	434	-	192	0	-	-	-	-	-	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	373	-	369	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	358	-	48	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-
General Services Administration	343	19	250	-	-	-	-	-	-	-	-	-	50	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	259	-	13	0	-	-	-	-	-	58	188	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Broadcasting Corporation	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	242	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	236	133	-	-	-	-	-	-	-	-	103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	221	-	22	8	-	-	-	-	-	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	202	-	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	194	57	10	8	-	-	-	-	-	118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guanica	192	-	192	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	164	-	156	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	153	-	153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	151	-	-	-	-	-	-	-	-	0	-	-	-	-	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	136	-	28	25	-	-	-	-	-	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguadilla	132	-	132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	117	100	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Salinas	116	-	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	112	-	112	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	110	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	110	-	83	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	106	-	-	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	105	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	78	1	-	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	73	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	61	-	5	-	-	-	-	-	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	54	27	-	-	0	0	0	-	22	-	-	0	-	-	0	-	-	0	0	0	0	2	-	1	-	-	-	-	-	-
Oficina De Etica Gubernamental	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Sabana Grande	49	-	-	-	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	846	119	427	83	-	30	-	73	-	2	-	40	4	10	-	45	-	(1)	-	-	-	-	14	-	-	-	-	-	-	-

(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 submit invoices on a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

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

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

Invoice	23 - Department of State	208 - Contributions to Municipalities	31 - General Services Administration	120 - Veterans Advocate Office	105 - Industrial Commission	55 - Department of Agriculture	152 - Elderly and Retired People Advocate Office	15 - Office of the Governor	75 - Office of the Financial Institutions Commis...	298 - Public Service Regulatory Board	30 - Office of Administration and Transformation...	22 - Office of the Commissioner of Insurance	96 - Women's Advocate Office	69 - Department of Consumer Affairs	153 - Advocacy for Persons with Disabilities of ...	281 - Office of the Electoral Comptroller	143 - Office of Protection and Advocacy of Perso...	279 - Public Service Appeals Commission	226 - Joint Special Counsel on Legislative Donat...	34 - Investigation, Prosecution and Appeals Comm...	60 - Citizen's Advocate Office (Ombudsman)	37 - Civil Rights Commission	139 - Parole Board	231 - Health Advocate Office	62 - Cooperative Development Commission	220 - Correctional Health	40 - Puerto Rico Police	0 -	0 -	0 - Other	0 -	0 - Total	0 -	Footnotes: -	Data presented above represents the Central Gove...	Other	Thru #025	Collapsed			
PREPA	-	1,556	-	-	1	-	0	0	-	0	1	16	6	-	-	-	-	-	-	0	0	-	-	0	-	-	-	-	-	-	-	45,791	-	-	-	1,584	44,207	1,584			
Agricultural Enterprises Development Administrat...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,040	-		
Public Buildings Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,759	-		
Department of Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,537	-		
PRASA	-	-	-	-	1	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,206	5		
Emergency Management and Disaster Administration...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,083	-	
Instituto Socio Economico Comu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,922	-	
University of Puerto Rico	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,411	-	
Municipio De San Juan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	1,347	16	
Municipio De Ciales	-	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810	71	810	
Municipio De Coamo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	857	-	
Municipio De Florida	-	746	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	746	0	746
Medical Services Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	666	-
Infrastructure Financing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	662	-	
Municipio De Carolina	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	544	-	
Department of Labor and Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	479	-	
Municipio De Camuy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	471	-		
Municipio Autonomo De Aguadill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	464	-		
Municipio De Rio Grande	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	434	-		
Municipio De Yauco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	373	-		
Municipio De Vega Baja	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358	-		
General Services Administration	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	343	0	
Administration Retirement System of Government E...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	
Municipio De Guayanilla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	259	-		
Public Broadcasting Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	
Cardiovascular Center Corporation of Puerto Rico...	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	-		
Municipio De Comerio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	236	-		
Municipio De Catano	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	221	-		
Municipio De Caguas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202	-		
Municipio De San Lorenzo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194	-		
Municipio De Guanica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192	-		
Teacher Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	-		
Municipio De Barceloneta	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	-		
Municipio De Bayamon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153	-		
Depto Desarrollo Economico Y C	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	151	1		
Municipio De Manati	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136	-		
Municipio De Aguadilla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132	-		
Municipio De Arecibo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	112	6		
Municipio De Salinas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116	-		
Municipio De Yabucoa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112	-		
Municipio De Orocovis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110	-		
Municipio De Ponce	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110	-		
Municipio Autonomo De Caguas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	-		
Municipio De Santa Isabel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105	-		
Municipio Autonomo De Guaynabo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	-		
Municipio De Guaynabo	-	-	-																																						