DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO

Requirement 1 (A)

Treasury Single Account ("TSA") FY 2026 Cash Flow

For the month of June FY26 and Q4 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	June Cash Flow	Monthly Variance	Q4 Cash Flow	Q4 Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
$12,923	$815	$160	$2,404	$1,320	$1,561	$1,926

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of June 30, 2026

	Cash Flow line item	Variance Bridge ($M)
	Liquidity Plan RF Projected Cash Balance 6/30/26:	$ 10,998
1	State Collections	1,098
2	Federal Fund Net Cash Flow	298
3	Tax Refunds & other tax credits	(560)
4	Payroll and Related Costs	368
5	Operating Disbursements	88
6	Custody Account Transfers	516
	All Other	125
	Actual TSA Cash Balance	**$ 12,923**

Memo: Summary of Cash Balances	
TSA Operational Cash	$ 9,990
TSA Reserves	2,933
Actual TSA Cash Balance	**$ 12,923**

Comments

1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of $1,030M and Special Revenue Fund collections of $68M.

2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing monthly variances. The year-to-date favorable variance is mainly attributable to lower than projected operating disbursements by $800M, higher NAP of $80M, higher net Medicaid net cash flow of $10M, and higher All Other Federal Funds transfers by $20M. These favorable impacts are partially offset by lower than projected funds on All Other Federal Programs by ($530M) and higher than projected payroll and related costs by ($82M).

3. Tax Refunds and other tax credits are higher than projected. The variance is mainly due to approximately $462.3 million in incentive tax refunds not included in the FY2026 Liquidity Plan, with the remainder driven by timing differences in tax-related disbursements. Federal EITC reimbursements totaled $717 million year to date, including $566 million received on March 3 and $151 million on March 13.

4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of $305M and Other State Fund payroll of $62M.

5. Operating disbursements are currently lower than projected. The positive variance is mainly driven by General Fund disbursement of $83M and Other State Fund disbursements of $5M.

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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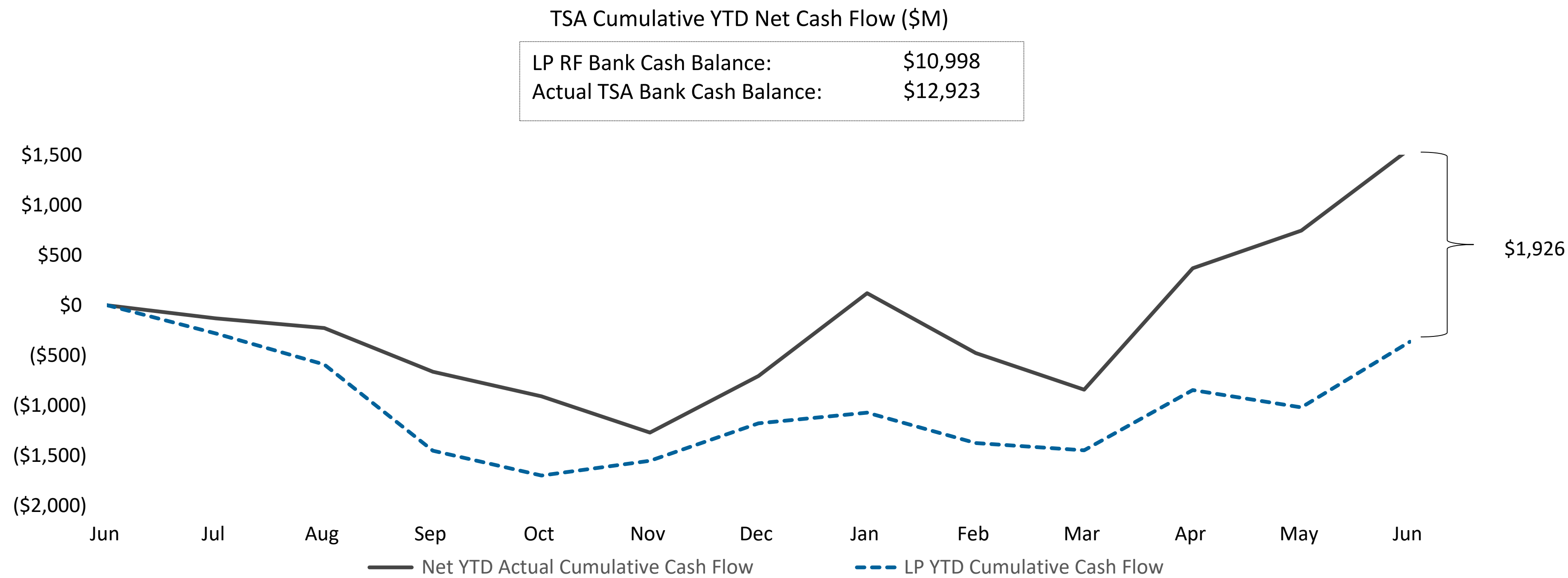
YTD TSA Cash Flow Summary - Actual vs LP



<u>YTD Actuals vs. Liquidity Plan</u>
YTD net cash flow is $1,561M and cash flow variance to the Liquidity Plan is $1,926M, with various offsetting variances within.

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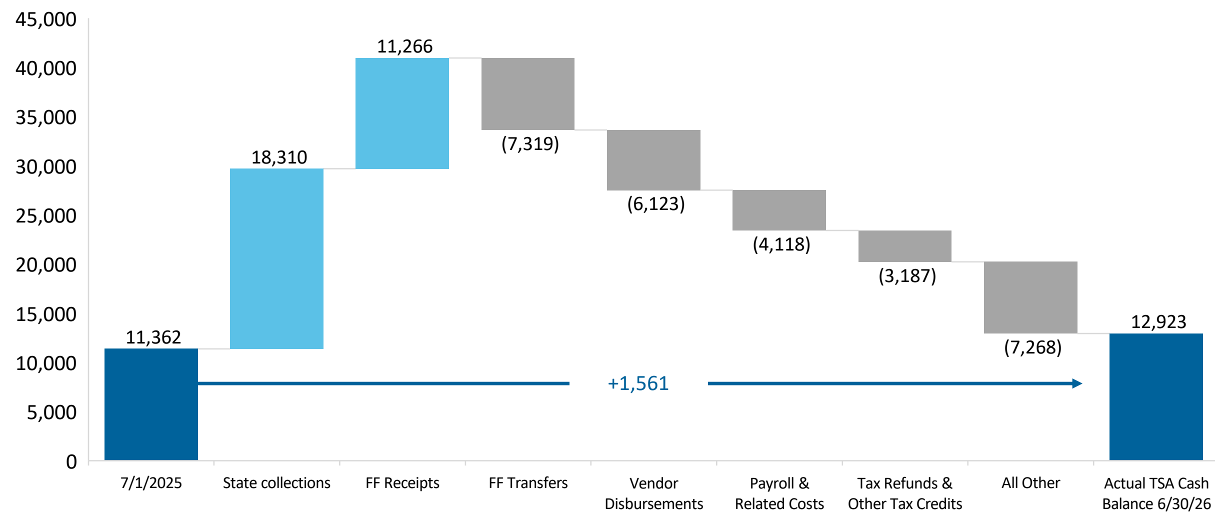
YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

1.) The primary cash driver of FY26 is State Collections. Federal Fund inflows of $11,266M represent 37% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of $304M (Refer to page 14 for additional detail).

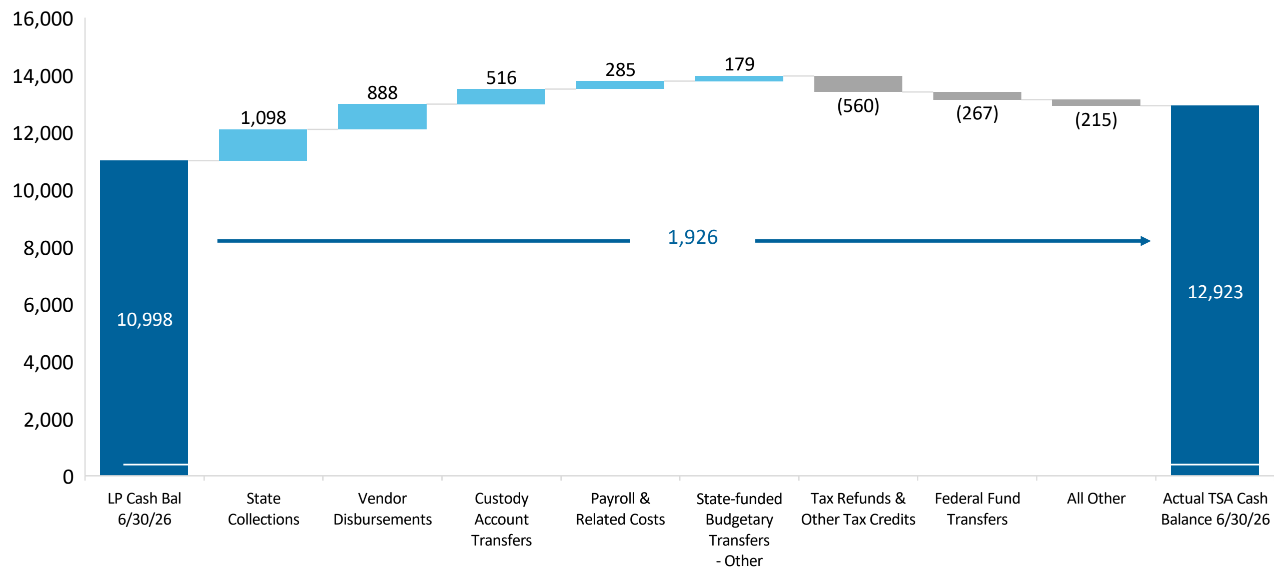
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts ($M)



Net Cash Flow YTD Variance - LP vs. Actual

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

TSA YTD Top Cash Flow Variances ($M)



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TSA Cash Flow Actual Results as of June 30, 2026

	(figures in Millions)	FY26 Actual June	FY26 LP June	Variance June	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP
	State Collections						
1	General fund collections (b)	$2,186	$1,912	$275	$15,897	$14,867	$1,030
2	Other fund revenues & Pass-throughs (c)	63	109	(45)	408	438	(30)
3	Special Revenue receipts	40	31	9	500	494	7
4	All Other state collections (d)	94	94	(0)	1,504	1,413	91
5	Sweep Account Transfers	–	–	–	–	–	–
6	Subtotal - State collections (b)	$2,383	$2,145	$238	$18,310	$17,212	$1,098
	Federal Fund Receipts						
7	Medicaid	380	283	96	4,269	4,021	248
8	Nutrition Assistance Program	200	253	(53)	3,119	3,035	84
9	All Other Federal Programs	316	336	(20)	3,115	3,645	(530)
10	Other - CRF & CSFRF and EITC	0	–	0	763	719	44
11	Subtotal - Federal Fund Receipts	$896	$873	$23	$11,266	$11,420	($154)
	Balance Sheet Related						
12	Paygo charge	54	45	9	524	536	(12)
13	Other	–	–	–	–	–	–
14	Subtotal - Other Inflows	$54	$45	$9	$524	$536	($12)
	Plan of Adjustment Related						
15	Intragovernmental Transfers (e)	–	0	(0)	143	141	2
16	Other	–	–	–	–	–	–
17	Subtotal - Plan Inflows	–	$0	($0)	$143	$141	$2
18	**Total Inflows**	**$3,332**	**$3,062**	**$270**	**$30,243**	**$29,309**	**$934**
16	**Payroll and Related Costs (f)**						
19	General fund	(319)	(278)	(41)	(3,086)	(3,391)	305
20	Federal fund	(75)	(66)	(10)	(882)	(800)	(82)
21	Other State fund	(13)	(17)	4	(150)	(212)	62
22	Subtotal - Payroll and Related Costs	($407)	($361)	($46)	($4,118)	($4,403)	$285
	Operating Disbursements (g)						
23	General fund	(332)	(281)	(51)	(2,598)	(2,681)	83
24	Federal fund	(146)	(271)	124	(2,045)	(2,845)	800
25	Other State fund	(195)	(162)	(33)	(1,480)	(1,485)	5
26	Subtotal - Vendor Disbursements	($673)	($713)	$40	($6,123)	($7,011)	$888
	State-funded Budgetary Transfers						
27	General Fund	(275)	(214)	(61)	(2,647)	(2,473)	(174)
28	Other State Fund	(3)	(36)	33	(117)	(296)	179
29	Subtotal - Appropriations - All Funds	($278)	($250)	($28)	($2,764)	($2,769)	$5
	Federal Fund Transfers						
30	Medicaid	(345)	(283)	(61)	(4,255)	(4,017)	(238)
31	Nutrition Assistance Program	(255)	(253)	(2)	(3,039)	(3,035)	(4)
32	All other federal fund transfers	(4)	–	(4)	(25)	–	(25)
33	Subtotal - Federal Fund Transfers	($604)	($536)	($67)	($7,319)	($7,052)	($267)
	Other Disbursements - All Funds						
34	Retirement Contributions	(210)	(217)	7	(2,564)	(2,600)	36
35	Tax Refunds & other tax credits (h)	(173)	(163)	(10)	(3,187)	(2,628)	(560)
36	PROMESA Mandates Costs	(10)	(2)	(8)	(105)	(26)	(79)
37	Milestone Transfers	(4)	–	(4)	(6)	(188)	183
38	Custody Account Transfers	(62)	(67)	5	(294)	(810)	516
39	Loans and Notes Transactions (i)	–	–	–	(82)	(75)	(7)
40	All Other	(2)	(2)	0	(28)	(24)	(4)
41	Subtotal - Other Disbursements - All Funds	($461)	($451)	($10)	($6,267)	($6,351)	$84
	Plan of Adjustment Related						
42	Disbursements to Paying Agent (j)	(94)	(95)	2	(2,092)	(2,087)	(5)
43	Direct Disbursements	–	–	–	–	–	–
44	Subtotal - Plan Disbursements	($94)	($95)	$2	($2,092)	($2,087)	($5)
45	**Total Outflows**	**($2,517)**	**($2,407)**	**($110)**	**($28,682)**	**($29,674)**	**$991**
46	**Net Operating Cash Flow**	**$815**	**$656**	**$160**	**$1,561**	**($365)**	**$1,926**
47	Bank Cash Position, Beginning	12,108	10,342	1,766	11,362	11,362	(0)
48	**Bank Cash Position, Ending**	**$12,923**	**$10,998**	**$1,925**	**$12,923**	**$10,998**	**$1,925**

Memo: Summary of Accounts	
Operational	$9,990
Reserves (k)	2,933
Total Bank Cash Position	**$12,923**

Note: *Refer to page 9 for footnote reference descriptions.*

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TSA Cash Flow Actual Results as of June 30, 2026

	(figures in Millions)	FY26 Actual Q1	FY26 Actual Q2	FY26 Actual Q3	FY26 Actual Q4	FY26 Actual YTD	FY26 LP Q1	FY26 LP Q2	FY26 LP Q3	FY26 LP Q4	FY26 LP YTD	Variance Q1	Variance Q2	Variance Q3	Variance Q4	Variance YTD
	State Collections															
1	General fund collections (b)	$3,222	$3,721	$3,595	$5,358	**$15,897**	$3,041	$3,635	$3,363	$4,828	**$14,867**	$181	$86	$232	$530	**$1,030**
2	Other fund revenues & Pass-throughs (c)	56	101	111	140	**408**	40	105	101	192	**438**	15	(4)	11	(52)	**(30)**
3	Special Revenue receipts	146	89	103	162	**500**	103	128	104	159	**494**	44	(39)	(1)	3	**7**
4	All Other state collections (d)	299	320	592	293	**1,504**	267	514	356	277	**1,413**	32	(193)	236	17	**91**
5	Sweep Account Transfers	–	–	–	–	**–**	–	–	–	–	**–**	–	–	–	–	**–**
6	Subtotal - State collections (b)	$3,723	$4,231	$4,402	$5,954	**$18,310**	$3,450	$4,381	$3,924	$5,456	**$17,212**	$273	($150)	$478	$498	**$1,098**
	Federal Fund Receipts															
7	Medicaid	1,301	393	780	1,796	**4,269**	987	1,717	593	725	**4,021**	314	(1,324)	187	1,071	**248**
8	Nutrition Assistance Program	848	737	768	766	**3,119**	759	759	759	759	**3,035**	89	(21)	9	8	**84**
9	All Other Federal Programs	698	781	650	986	**3,115**	741	1,077	882	945	**3,645**	(43)	(297)	(232)	41	**(530)**
10	Other	14	21	725	3	**763**	–	–	1,171	211	**719**	14	21	(446)	(208)	**44**
11	Subtotal - Federal Fund receipts	$2,861	$1,932	$2,922	$3,551	**$11,266**	$2,487	$3,553	$3,405	$2,639	**$11,420**	$374	($1,621)	($482)	$912	**($154)**
	Balance Sheet Related															
12	Paygo charge	135	126	125	138	**524**	134	134	134	134	**536**	1	(9)	(9)	4	**(12)**
13	Other	–	–	–	–	**–**	–	–	–	–	**–**	–	–	–	–	**–**
14	Subtotal - Other Inflows	$135	$126	$125	$138	**$524**	$134	$134	$134	$134	**$536**	$1	($9)	($9)	$4	**($12)**
	Plan of Adjustment Related															
15	Intragovernmental Transfers (e)	24	49	18	52	**143**	24	63	18	36	**141**	(0)	(14)	0	16	**2**
16	Other	–	–	–	–	**–**	–	–	–	–	**–**	–	–	–	–	**–**
17	Subtotal - Plan Inflows	$24	$49	$18	$52	**$143**	$24	$63	$18	$36	**$141**	($0)	($14)	$0	$16	**$2**
18	**Total Inflows**	**$6,743**	**$6,337**	**$7,467**	**$9,695**	**$30,243**	**$6,095**	**$8,131**	**$7,480**	**$8,265**	**$29,309**	**$649**	**($1,794)**	**($13)**	**$1,430**	**$934**
	Payroll and Related Costs (f)															
19	General fund	(738)	(796)	(742)	(811)	**(3,086)**	(835)	(901)	(823)	(832)	**(3,391)**	97	106	81	21	**305**
20	Federal fund	(201)	(216)	(228)	(236)	**(882)**	(197)	(212)	(194)	(196)	**(800)**	(4)	(4)	(34)	(40)	**(82)**
21	Other State fund	(38)	(41)	(35)	(36)	**(150)**	(52)	(56)	(51)	(52)	**(212)**	15	15	16	16	**62**
22	Subtotal - Payroll and Related Costs	($977)	($1,053)	($1,004)	($1,084)	**($4,118)**	($1,085)	($1,170)	($1,068)	($1,080)	**($4,403)**	$108	$117	$64	($3)	**$285**
	Operating Disbursements (g)															
23	General fund	(635)	(604)	(662)	(698)	**(2,598)**	(634)	(379)	(826)	(842)	**(2,681)**	(1)	(225)	164	144	**83**
24	Federal fund	(505)	(633)	(389)	(518)	**(2,045)**	(543)	(865)	(689)	(748)	**(2,845)**	39	232	299	230	**800**
25	Other State fund	(335)	(285)	(382)	(477)	**(1,480)**	(363)	(279)	(402)	(441)	**(1,485)**	28	(6)	20	(37)	**5**
26	Subtotal - Vendor Disbursements	($1,475)	($1,522)	($1,433)	($1,693)	**($6,123)**	($1,540)	($1,523)	($1,917)	($2,031)	**($7,011)**	$66	$1	$484	$337	**$888**
	State-funded Budgetary Transfers															
27	General Fund	(665)	(676)	(622)	(684)	**(2,647)**	(617)	(632)	(578)	(647)	**(2,473)**	(49)	(44)	(44)	(37)	**(174)**
28	Other State Fund	(16)	(50)	(28)	(23)	**(117)**	(74)	(74)	(74)	(74)	**(296)**	58	24	46	51	**179**
29	Subtotal - Appropriations - All Funds	($681)	($726)	($649)	($707)	**($2,764)**	($691)	($706)	($652)	($721)	**($2,769)**	$9	($20)	$2	$14	**$5**
	Federal Fund Transfers															
30	Medicaid	(1,320)	(709)	(1,147)	(1,080)	**(4,255)**	(983)	(1,717)	(593)	(725)	**(4,017)**	(337)	1,008	(554)	(355)	**(238)**
31	Nutrition Assistance Program	(823)	(727)	(745)	(744)	**(3,039)**	(759)	(759)	(759)	(759)	**(3,035)**	(64)	31	14	15	**(4)**
32	All other federal fund transfers	(12)	(4)	(4)	(5)	**(25)**	–	–	(452)	(211)	**–**	(12)	(4)	448	206	**(25)**
33	Subtotal - Federal Fund Transfers	($2,155)	($1,440)	($1,895)	($1,829)	**($7,319)**	($1,742)	($2,475)	($1,803)	($1,694)	**($7,052)**	($413)	$1,035	($91)	($135)	**($267)**
	Other Disbursements - All Funds															
34	Retirement Contributions	(644)	(656)	(633)	(630)	**(2,564)**	(650)	(650)	(650)	(650)	**(2,600)**	5	(6)	17	19	**36**
35	Tax Refunds & other tax credits (h)	(244)	(111)	(1,799)	(1,034)	**(3,187)**	(469)	(500)	(1,178)	(480)	**(2,628)**	226	390	(621)	(554)	**(560)**
36	PROMESA Mandates Costs	(27)	(26)	(23)	(29)	**(105)**	(6)	(6)	(6)	(7)	**(26)**	(21)	(20)	(17)	(22)	**(79)**
37	Milestone Transfers	–	–	–	(6)	**(6)**	–	(10)	(89)	(89)	**(188)**	–	10	89	84	**183**
38	Custody Account Transfers	(69)	(146)	(6)	(72)	**(294)**	(158)	(200)	(226)	(226)	**(810)**	89	53	220	154	**516**
39	Cash Reserve	–	–	–	–	**–**	–	–	–	–	**–**	–	–	–	–	**–**
40	Loans and Notes Transactions (i)	(75)	(7)	–	–	**(82)**	(75)	–	–	–	**(75)**	–	(7)	–	–	**(7)**
41	All Other	(6)	(7)	(6)	(9)	**(28)**	(6)	(6)	(6)	(6)	**(24)**	0	(1)	0	(3)	**(4)**
42	Subtotal - Other Disbursements - All Funds	($1,066)	($954)	($2,467)	($1,781)	**($6,267)**	($1,365)	($1,372)	($2,156)	($1,458)	**($6,351)**	$300	$419	($311)	($323)	**$84**
	Plan of Adjustment Related															
43	Disbursements to Paying Agent	(1,053)	(686)	(155)	(197)	**(2,092)**	(1,124)	(611)	(154)	(198)	**(2,087)**	71	(75)	(2)	1	**(5)**
44	Direct Disbursements	–	–	–	–	**–**	–	–	–	–	**–**	–	–	–	–	**–**
45	Subtotal - Plan Disbursements	($1,053)	($686)	($155)	($197)	**($2,092)**	($1,124)	($611)	($154)	($198)	**($2,087)**	$71	($75)	($2)	$1	**($5)**
46	**Total Outflows**	**($7,407)**	**($6,380)**	**($7,604)**	**($7,291)**	**($28,682)**	**($7,547)**	**($7,858)**	**($7,750)**	**($7,182)**	**($29,674)**	**$140**	**$1,478**	**$146**	**($109)**	**$991**
47	**Net Operating Cash Flow**	**($663)**	**($43)**	**($137)**	**$2,404**	**$1,561**	**($1,452)**	**$273**	**($270)**	**$1,084**	**($365)**	**$789**	**($317)**	**$133**	**$1,320**	**$1,926**
48	Bank Cash Position, Beginning	11,362	10,699	10,656	10,519	**11,362**	11,362	9,910	10,184	9,914	**11,362**	–	789	472	605	**–**
49	**Bank Cash Position, Ending**	**$10,699**	**$10,656**	**$10,519**	**$12,923**	**$12,923**	**$9,910**	**$10,184**	**$9,914**	**$10,998**	**$10,998**	**$789**	**$472**	**$605**	**$1,925**	**$1,926**

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

Source: DTPR

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FY26 TSA Cash Flow Actual Results - Footnotes

Footnotes:

(a) Represents FY2026 actual results through June 30, 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 $345.1M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to $3.7M and merchant charges were $24.4M. Net interest income for the FY26 was $317M.

(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. On March 3, a federal fund reimbursement of $566M related to the Earned Income Tax Credit (EITC) was received. A second reimbursement for $151M was received on March 13, for a year to date total of $717M.

(i) On July 29 the DTPR completed the first payment for $25M as part of the third amendment of a loan from the Commonwealth to PREPA, in order to fund the PREPA Employee Retirement System payment. A second payment for $25M was completed on August 19, and a third payment, for the same amount, on September 29. On October 28, a payment of $7M disbursed, ascending to $82M total payment completed as of the date of this report for FY26.

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General Fund Collections Summary

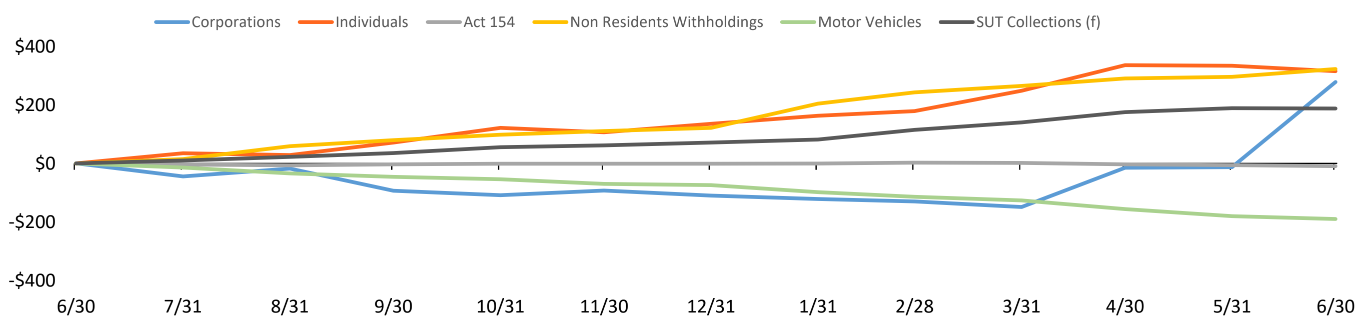
Key Takeaways / Notes

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

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

	Actual (a) YTD FY26	LP YTD FY26	Var $ YTD FY26	Var % YTD FY26
General Fund Collections (a)				
Corporations	$3,681	$3,403	$278	*8%*
Individuals	4,727	4,412	316	*7%*
Partnerships	317	422	(105)	*-25%*
Act 154	105	114	(9)	*-8%*
Non Residents Withholdings	1,145	823	323	*39%*
Motor Vehicles	591	781	(190)	*-24%*
Rum Tax (b)	224	220	4	*2%*
Alcoholic Beverages	255	315	(60)	*-19%*
Cigarettes (c)	139	143	(5)	*-3%*
Other General Fund	1,589	1,298	292	*22%*
Total	**$12,772**	**$11,929**	**$843**	***7%***
SUT Collections (d)	3,125	2,938	**$187**	*6%*
Total General Fund Collections	**$ 15,897**	**$ 14,867**	**$1,030**	*7%*

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 $4M. 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

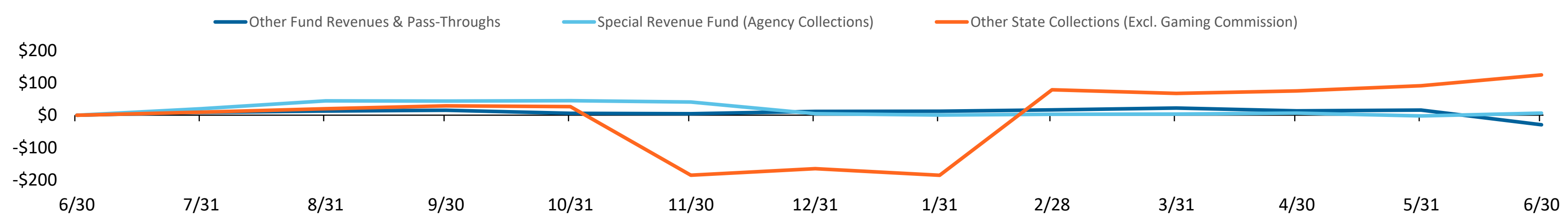
1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance is mainly driven by timing differences.

2) Special Revenue Funds variance is primarily driven by higher-than-projected balances in funds under the custody of the Department of Treasury of $44M and the Office of the Commissioner of Insurance by $16M. Variance is partially offset by the Department of Health, which is ($40M) below projections, Gaming Commission by ($33M), Department of Housing by ($11M) and interest income of ($6M).

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	$408	$438	($30)	*-7%*
Electronic Lottery	221	245	(25)	*-10%*
ASC Pass Through	51	39	12	*30%*
ACAA Pass Through	89	86	3	*3%*
Other	48	68	(20)	*-29%*
Special Revenue Fund (Agency Collections)	500	494	7	*1%*
Department of Education	25	15	10	*70%*
Department of Health	65	62	4	*6%*
Department of State	33	30	3	*10%*
All Other	377	388	(10)	*-3%*
Other State Collections	1,504	1,413	91	*6%*
Interest Income	316	322	(6)	*-2%*
Puerto Rico Gaming Commission	395	428	(33)	*-8%*
Department of Housing	20	31	(11)	*-37%*
Department of Health	134	174	(40)	*-23%*
Office of the Commissioner of Insurance	65	49	16	*33%*
Funds under the Custody of the Department of Treasury	317	273	44	*16%*
Office of the Commissioner of Financial Institutions	75	74	1	*1%*
All Other	183	61	121	*197%*
Total	**$2,413**	**$2,345**	**$68**	**3%**

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

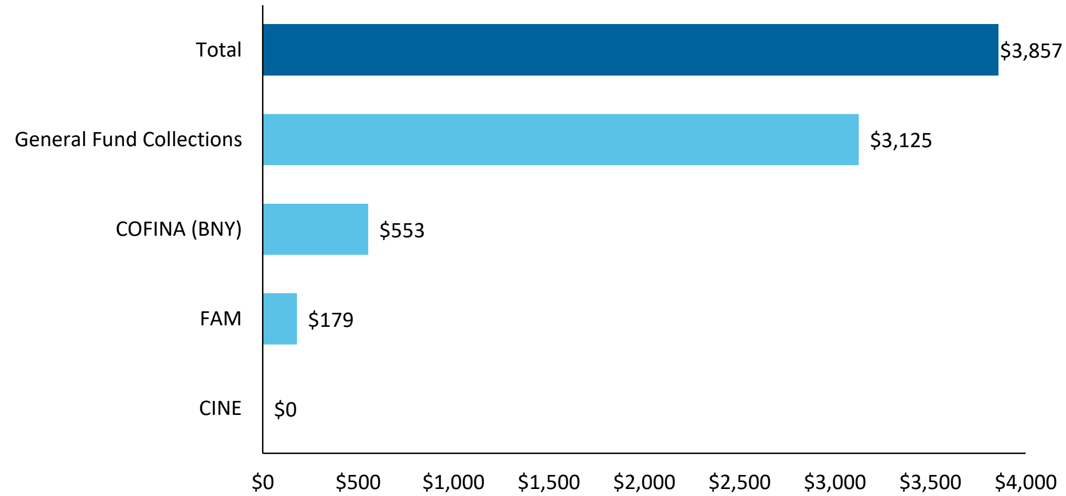


Puerto Rico Department of Treasury | Hacienda
Sales and Use Tax Collections Summary

Key Takeaways / Notes

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

YTD Gross SUT Collections - General Fund and PSTB ($M) (a)



<u>Footnotes</u>

(a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.

(b) As of June 30, 2026 there is $66M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

Puerto Rico Department of Treasury | Hacienda

Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.

2) As of the date of this report, $46M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and ($25M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of $22M.

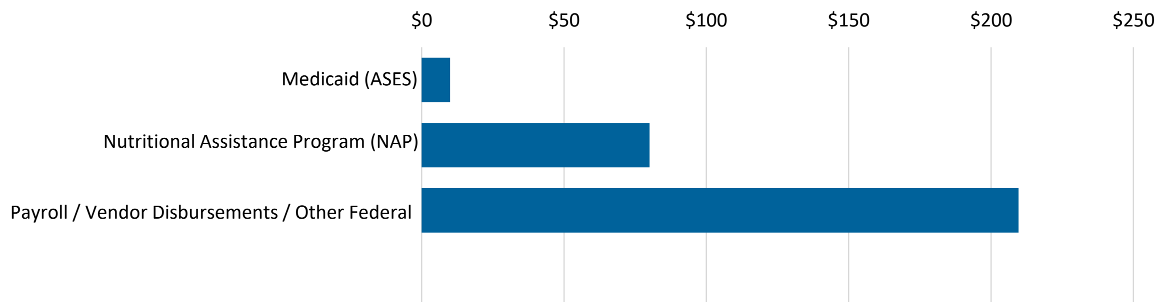
3) Federal funds are currently over projections. The year-to-date favorable variance is mainly attributable to lower than projected operating disbursements by $800M, higher NAP of $80M, higher net Medicaid net cash flow of $10M, and higher All Other Federal Funds transfers by $20M. These favorable impacts are partially offset by lower than projected funds on All Other Federal Programs by ($530M) and higher than projected payroll and related costs by ($82M).

4) On March 3, a federal fund reimbursement of $566M related to the Earned Income Tax Credit (EITC) was received. A second reimbursement for $151M was received on March 13, for a year to date total of $717M.

Monthly FF Net Surplus (Deficit)	**FF Inflows**	**FF Outflows**	**Net Cash Flow**	**LP Net Cash Flow**	**Variance**
Medicaid (ASES)	$ 380	$ (345)	$ 35	$ -	$ 35
Nutritional Assistance Program (NAP)	200	(255)	(55)	-	(55)
Payroll / OpEx / Other Federal Programs, incl. COVID	316	(225)	91	(719)	810
Federally Reimbursable Tax Credits	-	(717)	(717)	-	(717)
Total (a)	**$896**	**$ (1,542)**	**$ (647)**	**$ (719)**	**$ 72**

YTD Cumulative FF Net Surplus (Deficit)	**FF Inflows**	**FF Outflows**	**Net Cash Flow**	**LP Net Cash Flow**	**Variance**
Medicaid (ASES)	$ 4,269	$ (4,255)	$ 14	$ 4	$ 10
Nutritional Assistance Program (NAP)	3,119	(3,039)	80	-	80
Payroll / OpEx / Other Federal Programs, incl. COVID	3,161	(2,951)	210	-	210
Payroll / Vendor Disbursements / Other Federal Programs	*3,115*	(2,927)	*188*	*-*	*188*
COVID-19 Federal Funds (CRF & CSFRF)	*46*	*(25)*	*22*	*-*	*22*
Federally Reimbursable Tax Credits	717	(717)	-	-	-
Total (a)	**$ 11,266**	**$ (10,962)**	**$ 304**	**$ 4**	**$ 300**

YTD Federal Funds Net Cash Flows ($M)



Footnotes

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

Puerto Rico Department of Treasury | Hacienda

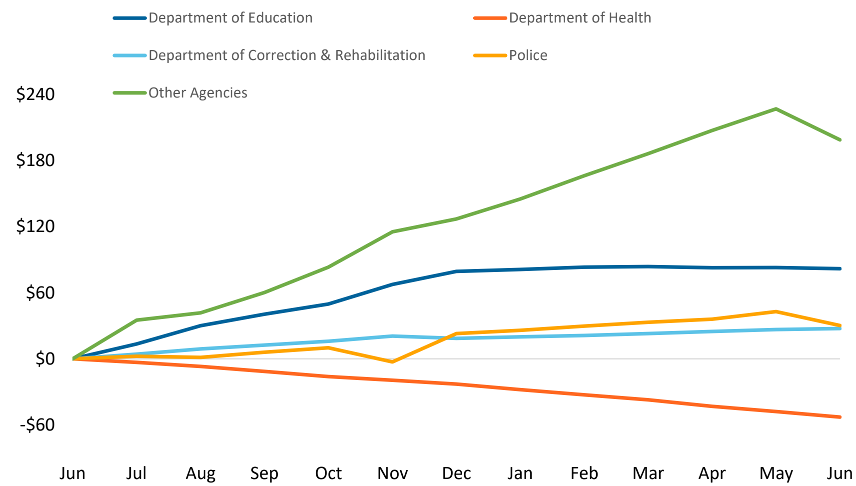
Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

1) The $285M positive YTD payroll variance is due to lower than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Education $82M, Puerto Rico Police $42M, Department of Public Safety $35M, Department of Corrections and Rehabilitation $26M, and the Department of Treasury $26M. In addition, there is a temporary timing difference of $49M in unreconciled payroll due to advance payments of payroll deductions to AEELA, the State Insurance Fund Corporation and the Commonwealth retirement system. The variance is partially offset by the Department of Health ($48M).

Gross Payroll ($M) (a) Agency		YTD Variance
Department of Education	$	82
Department of Health		(53)
Department of Correction & Rehabilitation		27
Police		30
All Other Agencies		199
Total YTD Variance	**$**	**285**

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

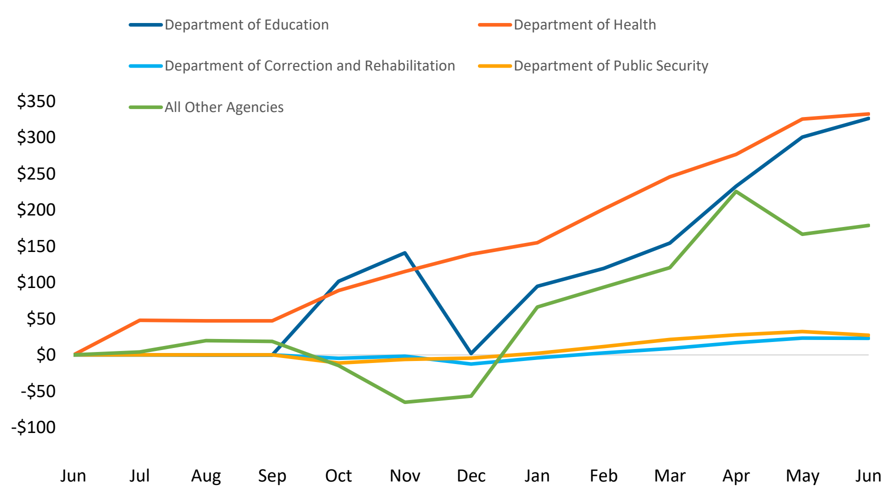


Key Takeaways / Notes : Vendor Disbursements

1) The $888M positive YTD operating disbursements variance is due to lower than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Health $333M and the Department of Education $326M.

Vendor Disbursements ($M) Agency		YTD Variance
Department of Education	$	326
Department of Health		333
Department of Correction and Rehabilitation		23
Department of Public Security		27
All Other Agencies (b)		179
Total YTD Variance	**$**	**888**

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



Footnotes

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

(b) All Other Agencies variance includes Office of Management and Budget by $123M. In addition, there are $115M lower than projected disbursements in other OpEx, largely due to unspent funds from the Medicaid reserve and Broadband program which were projected to be spent during FY26. The variance is partially offset by higher than expected operating disbursements for the Administration of Families and Children ($66M), the Gaming Commission ($64M), and the Administration for the Comprehensive Care and Development of Children ($49M). Additionally, ASSMCA disbursed $83M in returns of unused federal disaster funds assigned after Hurricane Maria, which largely accounts for the ($95M) variance in the agency.

Puerto Rico Department of Treasury | Hacienda

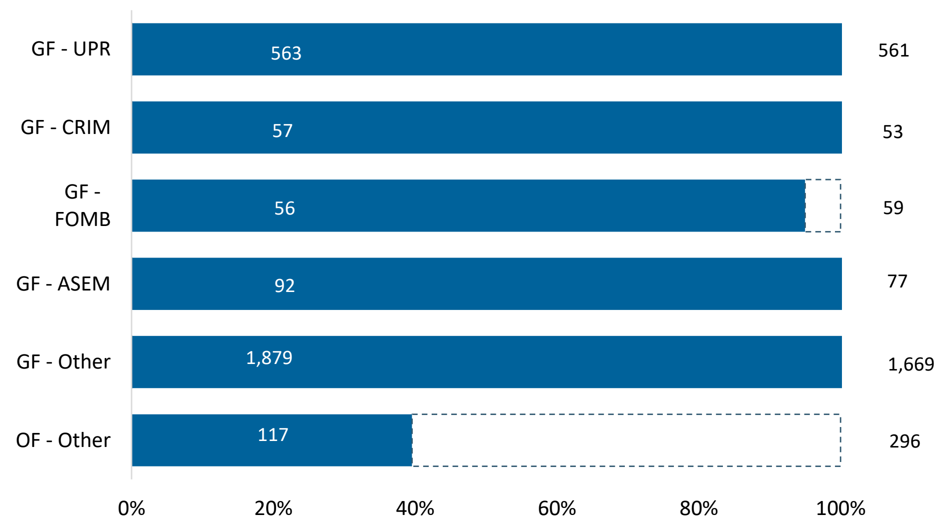
State Funded Budgetary Transfers Summary

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	Actual YTD	Full Year Expectation	Remaining
GF - UPR	$ 563	$ 561	$ (2)
GF - CRIM	57	53	(4)
GF - FOMB	56	59	3
GF - ASEM	92	77	(16)
GF - Other	1,879	1,669	(210)
OF - Other	117	296	179
Total	**$ 2,764**	**$ 2,715**	**$ (49)**

YTD Appropriation Variance ($M)

Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	$ 563	$ 561	$ (2)
GF - CRIM	57	53	(4)
GF - FOMB	56	59	3
GF - ASEM	92	77	(16)
GF - Other	1,879	1,723	(156)
OF - Other	117	296	179
Total	**$ 2,764**	**$ 2,769**	**$ 5**

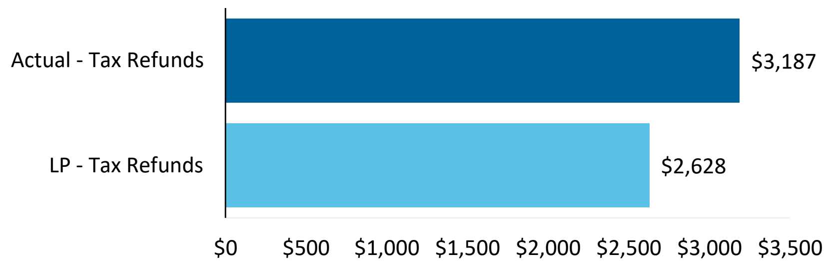
Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

Key Takeaways / Notes : Tax Refunds

1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are $559M higher than projected. On March 6, a federal fund reimbursement of $566M related to Earned Income Tax Credit (EITC) was received. A second reimbursement for $151M was received on March 13, for a year to date total of $717M.

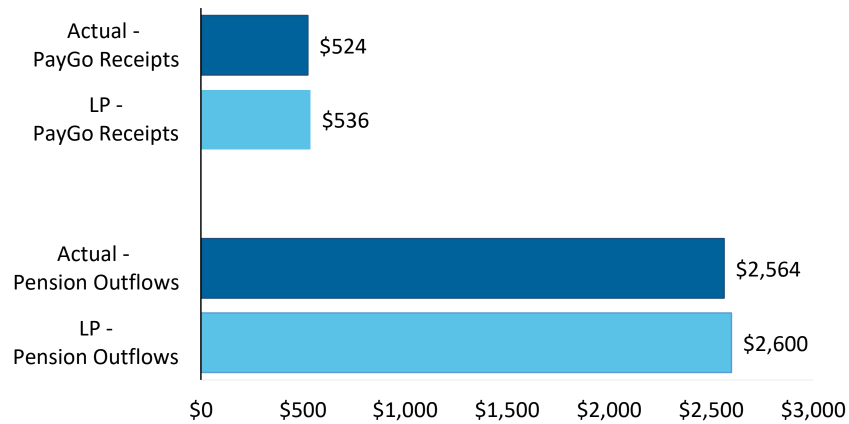
YTD Tax Refunds Disbursed ($M)



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.

YTD Pension PayGo and Outflows ($M)



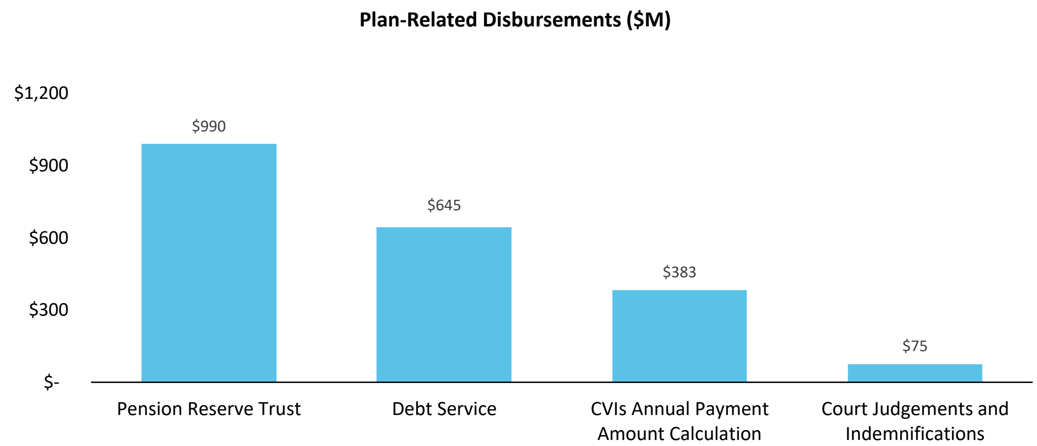
Puerto Rico Department of Treasury | Hacienda

Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

1) A total of $2,092M 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, $75M were disbursed as part of the annual GUC Reserve.

Plan-Related TSA Disbursements ($M)	Actual YTD
Pension Reserve Trust	$ 990
Monthly Act 80 Contributions	*19*
Annual Contribution	*970*
Debt Service	645
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	**$ 2,092**



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	$ 176,636	$ 6,757	$ 183,393
025	Hacienda (entidad interna - fines de contabilidad)	94,288	-	94,288
081	Department of Education	80,032	4,468	84,501
049	Department of Transportation and Public Works	30,554	30	30,584
067	Department of Labor and Human Resources	20,352	4	20,356
045	Department of Public Security	19,813	0	19,813
050	Department of Natural and Environmental Resources	12,134	8	12,143
123	Families and Children Administration	11,833	149	11,982
014	Environmental Quality Board	11,623	331	11,954
208	Contributions to Municipalities	-	11,373	11,373
024	Department of the Treasury	10,355	4	10,359
311	Gaming Comission	8,063	40	8,102
137	Department of Correction and Rehabilitation	5,925	1	5,925
016	Office of Management and Budget	4,038	349	4,387
095	Mental Health and Addiction Services Administration	4,253	(1)	4,252
271	Office of Information Technology and Communications	4,207	3	4,211
043	Puerto Rico National Guard	3,997	15	4,012
122	Department of the Family	3,724	5	3,729
078	Department of Housing	3,676	-	3,676
124	Child Support Administration	3,433	-	3,433
087	Department of Sports and Recreation	3,278	77	3,355
126	Vocational Rehabilitation Administration	3,197	4	3,201
127	Administration for Socioeconomic Development of the Family	2,997	53	3,050
241	Administration for Integral Development of Childhood	2,959	-	2,959
028	Commonwealth Election Commission	2,604	-	2,604
038	Department of Justice	2,418	25	2,443
018	Planning Board	1,657	-	1,657
055	Department of Agriculture	1,384	15	1,399
031	General Services Administration	1,037	-	1,037
105	Industrial Commission	744	1	746
015	Office of the Governor	662	1	663
023	Department of State	583	-	583
155	State Historic Preservation Office	530	4	534
329	Socio-Economic Development Office	518	-	518
266	Office of Public Security Affairs	229	196	425
069	Department of Consumer Affairs	259	8	267
120	Veterans Advocate Office	218	-	218
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	181	-	181
152	Elderly and Retired People Advocate Office	176	0	176
096	Women's Advocate Office	166	-	166
298	Public Service Regulatory Board	121	-	121

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
060	Citizen's Advocate Office (Ombudsman)	49	0	50
030	Office of Administration and Transformation of HR in the Govt.	47	-	47
143	Office of Protection and Advocacy of Persons with Disabilities	44	-	44
226	Joint Special Counsel on Legislative Donations	44	-	44
022	Office of the Commissioner of Insurance	41	-	41
281	Office of the Electoral Comptroller	37	0	37
231	Health Advocate Office	22	-	22
037	Civil Rights Commission	18	-	18
034	Investigation, Prosecution and Appeals Commission	14	0	14
139	Parole Board	6	-	6
062	Cooperative Development Commission	4	-	4
075	Office of the Financial Institutions Commissioner	3	-	3
068	Labor Relations Board	2	-	2
279	Public Service Appeals Commission	2	-	2
026	Special Appropriations for the Central Government Retirement System	1	-	1
220	Correctional Health	0	-	0
	Total	**$ 535,191**	**$ 23,920**	**$ 559,110**

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	11,160	5,396	4,553	162,284	183,393
025	Hacienda (entidad interna - fines de contabilidad)	2,108	935	1,264	89,981	94,288
081	Department of Education	25,000	13,157	4,472	41,872	84,501
049	Department of Transportation and Public Works	9,174	5,474	1,556	14,380	30,584
067	Department of Labor and Human Resources	3,478	1,970	1,853	13,055	20,356
045	Department of Public Security	10,818	1,030	1,519	6,446	19,813
050	Department of Natural and Environmental Resources	2,329	652	432	8,729	12,143
123	Families and Children Administration	737	178	9,391	1,676	11,982
014	Environmental Quality Board	688	264	361	10,641	11,954
208	Contributions to Municipalities	-	-	11,373	-	11,373
024	Department of the Treasury	7,069	555	1,572	1,164	10,359
311	Gaming Comission	-	-	8,102	-	8,102
137	Department of Correction and Rehabilitation	-	-	5,925	-	5,925
016	Office of Management and Budget	2,150	54	63	2,120	4,387
095	Mental Health and Addiction Services Administration	2,046	498	164	1,544	4,252
271	Office of Information Technology and Communications	-	-	4,211	-	4,211
043	Puerto Rico National Guard	892	497	417	2,206	4,012
122	Department of the Family	3,568	98	15	48	3,729
078	Department of Housing	1,506	1,517	346	306	3,676
124	Child Support Administration	-	-	3,433	-	3,433
087	Department of Sports and Recreation	1,452	85	460	1,357	3,355
126	Vocational Rehabilitation Administration	-	-	3,201	-	3,201
127	Administration for Socioeconomic Development of the Family	-	-	3,050	-	3,050
241	Administration for Integral Development of Childhood	-	-	2,959	-	2,959
028	Commonwealth Election Commission	1,423	85	3	1,094	2,604
038	Department of Justice	1,464	228	390	361	2,443
018	Planning Board	212	-	-	1,445	1,657
055	Department of Agriculture	617	176	109	497	1,399
031	General Services Administration	557	132	55	293	1,037
105	Industrial Commission	174	28	6	538	746
015	Office of the Governor	582	34	11	36	663
023	Department of State	499	22	24	38	583
155	State Historic Preservation Office	-	-	534	-	534
329	Socio-Economic Development Office	-	-	518	-	518
266	Office of Public Security Affairs	-	-	425	-	425
069	Department of Consumer Affairs	155	9	34	70	267
120	Veterans Advocate Office	138	4	19	57	218
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	-	-	181	-	181
152	Elderly and Retired People Advocate Office	-	-	176	-	176
096	Women's Advocate Office	110	6	49	1	166
298	Public Service Regulatory Board	-	-	121	-	121
060	Citizen's Advocate Office (Ombudsman)	37	13	-	0	50
030	Office of Administration and Transformation of HR in the Govt.	33	10	4	1	47
143	Office of Protection and Advocacy of Persons with Disabilities	-	-	44	-	44
226	Joint Special Counsel on Legislative Donations	-	-	44	-	44
022	Office of the Commissioner of Insurance	2	-	-	38	41
281	Office of the Electoral Comptroller	-	-	37	-	37
231	Health Advocate Office	-	-	22	-	22
037	Civil Rights Commission	9	8	1	1	18
034	Investigation, Prosecution and Appeals Commission	7	-	-	7	14
139	Parole Board	-	-	6	-	6
062	Cooperative Development Commission	3	-	0	0	4

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

All Agencies

(figures in $000s)

Continues and Continued…

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
075	Office of the Financial Institutions Commissioner	3	-	-	-	3
068	Labor Relations Board	2	-	-	-	2
279	Public Service Appeals Commission	-	-	2	-	2
026	Special Appropriations for the Central Government Retirement Sys	-	-	-	1	1
220	Correctional Health	-	-	0	-	0
						-
	Total	90,202.47	33,113.20	73,508.27	362,286.44	559,110.37

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 Intragovermental Only (a) (b)

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

Invoicer	ID - Central Government Agency	71 - Department of Health	25 - Hacienda (entidad interna - fines de contabilidad)	81 - Department of Education	49 - Department of Transportation and Public Works	67 - Department of Labor and Human Resources	45 - Department of Public Security	50 - Department of Natural and Environmental Resources	123 - Families and Children Administration	14 - Environmental Quality Board	208 - Contributions to Municipalities	24 - Department of the Treasury	311 - Gaming Comission	137 - Department of Correction and Rehabilitation	16 - Office of Management and Budget	95 - Mental Health and Addiction Services Administration	271 - Office of Information Technology and Communications	43 - Puerto Rico National Guard	122 - Department of the Family	78 - Department of Housing	124 - Child Support Administration	87 - Department of Sports and Recreation	126 - Vocational Rehabilitation Administration	127 - Administration for Socioeconomic Development of t...	28 - Commonwealth Election Commission	Other	Thru #025	Collapsed
Invoicer	**23,920**	**6,757**	**–**	**4,468**	**30**	**4**	**0**	**8**	**149**	**331**	**11,373**	**4**	**40**	**1**	**349**	**(1)**	**3**	**15**	**5**	**–**	**–**	**77**	**4**	**53**	**–**	**251**	23,669	251
Department of Health	**3,206**	3,206	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3,206	–
Agricultural Enterprises Development Administrat...	**2,299**	–	–	2,299	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,299	–
University of Puerto Rico	**1,086**	831	–	105	–	–	–	–	149	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,086	–
PREPA	**988**	988	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	988	–
Municipio De Arroyo	**928**	–	–	–	–	–	–	–	–	–	928	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	928	–
Municipio De San Lorenzo	**892**	57	–	5	–	–	–	–	–	–	830	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	892	–
Municipio De Ciales	**810**	–	–	–	–	–	–	–	–	–	810	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	810	–
Municipio De Corozal	**807**	–	–	7	–	–	–	–	–	–	800	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	807	–
Municipio De Guayanilla	**803**	–	–	10	–	–	–	–	–	–	793	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	803	–
Municipio De Penuelas	**785**	–	–	6	–	–	–	–	–	–	779	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	785	–
Municipio Juana Diaz	**742**	–	–	–	–	–	–	–	–	–	742	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	742	–
Municipio De Ceiba	**662**	–	–	–	–	–	–	–	–	–	662	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	662	–
Municipio De Naranjito	**658**	–	–	–	–	–	–	–	–	–	658	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	658	–
Municipio San German	**650**	–	–	–	–	–	–	–	–	–	650	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	650	–
Infrastructure Financing Authority	**637**	637	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	637	–
Municipio De Gurabo	**617**	–	–	18	–	–	–	–	–	–	599	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	617	–
Department of Labor and Human Resources	**605**	–	–	605	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	605	–
Municipio De Las Marias	**599**	–	–	–	–	–	–	–	–	–	599	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	599	–
Municipio De Morovis	**596**	–	–	8	–	–	–	–	–	–	587	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	596	–
Municipio De Anasco	**505**	–	–	–	30	–	–	–	–	–	475	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	505	–
Municipio Autonomo De Guayama	**479**	–	–	–	–	–	–	–	–	–	479	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	479	–
Cardiovascular Center Corporation of Puerto Rico...	**441**	441	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	441	–
Municipio De Bayamon	**395**	–	–	49	–	–	–	–	–	–	–	–	–	–	346	–	–	–	–	–	–	–	–	–	–	–	395	–
Municipio De Sabana Grande	**359**	–	–	46	–	–	–	–	–	–	313	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	359	–
Municipio De Coamo	**289**	57	–	232	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	289	–
Municipio De Luquillo	**287**	–	–	–	–	–	–	–	–	–	287	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	287	–
Administration Retirement System of Government E...	**271**	–	–	–	–	–	–	–	–	271	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	271	–
Municipio De Naguabo	**251**	–	–	8	–	–	–	–	–	–	243	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	251	–
Municipio De Rio Grande	**192**	–	–	192	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	192	–
Teacher Retirement System	**185**	181	–	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	185	–
Municipio De Camuy	**160**	–	–	160	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	160	–
Municipio De Comerio	**143**	143	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	143	–
Municipio De Barranquitas	**138**	–	–	–	–	–	–	–	–	–	138	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	138	–
Emergency Management and Disaster Administration...	**116**	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	116	–	116
Municipio De Yabucoa	**110**	–	–	110	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	110	–
Municipio De Arecibo	**100**	100	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	100	–
PRASA	**94**	–	–	–	–	–	–	8	–	–	–	–	–	–	2	–	–	2	–	–	–	76	–	–	–	5	88	5
General Services Administration	**92**	18	–	1	–	–	–	–	–	50	–	–	–	–	–	(0)	–	–	–	–	–	–	–	–	–	23	69	23
Municipio De Ponce	**81**	–	–	0	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	–	80	1	80
Municipio De Caguas	**74**	–	–	74	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	74	–
Municipio De Maunabo	**69**	–	–	69	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	69	–
Municipio De Orocovis	**66**	–	–	66	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	66	–
Municipio Autonomo De Caguas	**53**	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	53	–	–	53	–
Municipio De Manati	**42**	–	–	42	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	42	–
Depto Desarrollo Economico Y C	**41**	–	–	–	–	–	–	–	–	–	–	–	38	–	–	–	3	–	–	–	–	–	–	–	–	–	41	–
Public Buildings Authority	**41**	–	–	41	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	41	–
Municipio De Aguas Buenas	**39**	–	–	39	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	39	–
Institute of Forensic Sciences	**38**	32	–	–	0	0	0	0	–	–	–	–	–	1	–	–	–	3	–	–	–	–	0	–	–	1	37	1
Municipio De Utuado	**36**	–	–	36	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	36	–
Municipio De Cayey	**28**	–	–	28	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	28	–
Other	**338**	66	–	210	–	4	–	–	–	10	–	4	2	–	–	(1)	–	11	5	–	–	0	3	–	–	25	314	25
																											–	–

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