

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of March FY26 and Q3 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	March Cash Flow	Monthly Variance	Q3 Cash Flow	Q3 Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$10,519	(\$366)	(\$293)	(\$137)	\$133	(\$843)	\$605

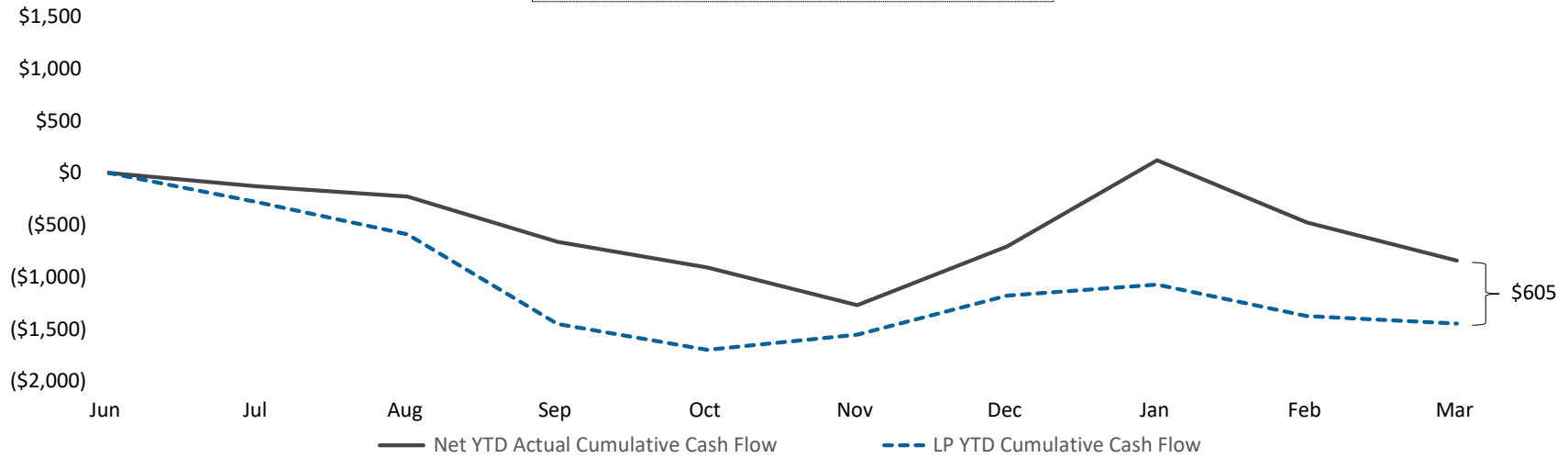
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of March 31, 2026

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 3/31/26:	\$ 9,914	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$500M and Special Revenue Fund collections of \$100M.
1 State Collections	601	
2 Federal Fund Net Cash Flow	(673)	2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing monthly variances. The year-to-date unfavorable variance is primarily driven by a negative Medicaid net cash flow of (\$706M), reflecting disbursements made during the last week of the month, for which related reimbursements are expected to be received next month, as well as lower receipts from All Other Federal Programs of (\$571M). These impacts were partially offset by lower operating disbursements of \$567M and higher NAP receipts of \$58M.
3 Tax Refunds & other tax credits	(5)	
4 Payroll and Related Costs	331	
5 Operating Disbursements	(39)	3. Tax Refunds and other tax credits are temporarily over projected cash flow due to timing differences.
6 Custody Account Transfers	362	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of 284M and Other State Fund payroll of \$46M.
All Other	36	
Actual TSA Cash Balance	<u>\$ 10,519</u>	5. Operating disbursements are currently higher than projected. The negative variance is mainly driven by General Fund disbursement of (\$61M), partially offset by Other State Fund disbursements of \$22M.
Memo: Summary of Cash Balances		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.
TSA Operational Cash	\$ 7,616	
TSA Reserves	2,903	
Actual TSA Cash Balance	<u>\$ 10,519</u>	

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$9,914
Actual TSA Bank Cash Balance:	\$10,519



YTD Actuals vs. Liquidity Plan

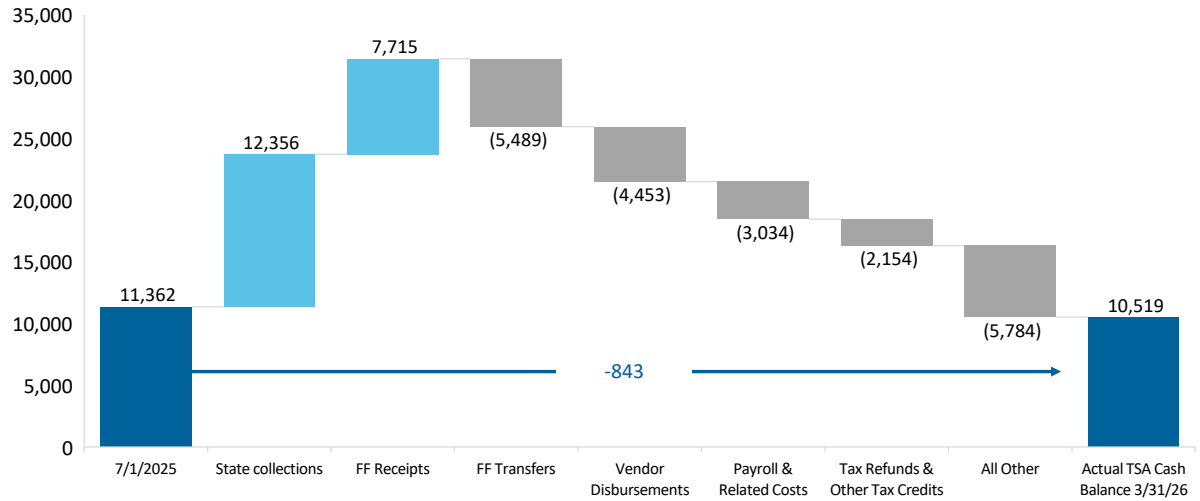
YTD net cash flow is -\$843M and cash flow variance to the Liquidity Plan is \$605M, with various offsetting variances within.

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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 \$7,715M represent 38% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$667M (Refer to page 14 for additional detail).

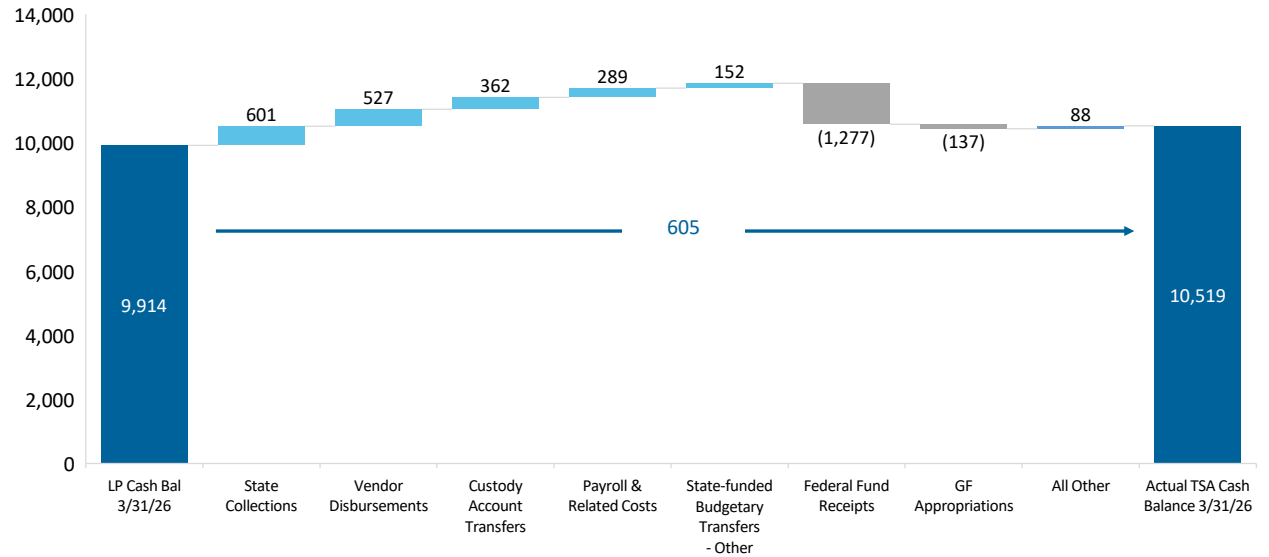
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) State Collections, Vendor Disbursements, Custody Account Transfers, Payroll and Related Costs, and State Budgetary 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 March 31, 2026

	FY26 Actual March	FY26 LP March	Variance March	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
State Collections						
1 General fund collections (b)	\$1,273	\$1,171	\$101	\$10,539	\$10,039	\$500
2 Other fund revenues & Pass-throughs (c)	18	12	5	268	246	22
3 Special Revenue receipts	54	54	1	338	335	3
4 All Other state collections (d)	141	145	(4)	1,211	1,136	75
5 Sweep Account Transfers	-	-	-	-	-	-
6 Subtotal - State collections (b)	\$1,486	\$1,382	\$104	\$12,356	\$11,756	\$601
Federal Fund Receipts						
7 Medicaid	19	277	(257)	2,474	3,297	(823)
8 Nutrition Assistance Program	268	253	15	2,353	2,276	77
9 All Other Federal Programs	295	303	(8)	2,129	2,700	(571)
10 Other - CRF & CSFRF and EITC	717	719	(2)	760	719	41
11 Subtotal - Federal Fund Receipts	\$1,299	\$1,552	(\$252)	\$7,715	\$8,992	(\$1,277)
Balance Sheet Related						
12 Paygo charge	35	45	(9)	386	402	(16)
13 Other	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$35	\$45	(\$9)	\$386	\$402	(\$16)
Plan of Adjustment Related						
15 Intragovernmental Transfers (e)	-	10	(10)	91	105	(14)
16 Other	-	-	-	-	-	-
17 Subtotal - Plan Inflows	-	\$10	(\$10)	\$91	\$105	(\$14)
18 Total Inflows	\$2,821	\$2,989	(\$168)	\$20,548	\$21,254	(\$707)
Payroll and Related Costs (f)						
19 General fund	(247)	(277)	30	(2,275)	(2,559)	284
20 Federal fund	(79)	(65)	(13)	(645)	(603)	(42)
21 Other State fund	(13)	(17)	5	(114)	(160)	46
22 Subtotal - Payroll and Related Costs	(\$339)	(\$360)	\$21	(\$3,034)	(\$3,323)	\$289
Operating Disbursements (g)						
23 General fund	(213)	(281)	68	(1,900)	(1,839)	(61)
24 Federal fund	(139)	(238)	99	(1,530)	(2,097)	567
25 Other State fund	(175)	(131)	(44)	(1,023)	(1,045)	22
26 Subtotal - Vendor Disbursements	(\$528)	(\$650)	\$122	(\$4,453)	(\$4,981)	\$527
State-funded Budgetary Transfers						
27 General Fund	(234)	(188)	(47)	(1,963)	(1,826)	(137)
28 Other State Fund	(3)	(36)	33	(70)	(222)	152
29 Subtotal - Appropriations - All Funds	(\$237)	(\$223)	(\$14)	(\$2,034)	(\$2,048)	\$15
Federal Fund Transfers						
30 Medicaid	(707)	(277)	(431)	(3,175)	(3,293)	117
31 Nutrition Assistance Program	(262)	(253)	(9)	(2,295)	(2,276)	(19)
32 All other federal fund transfers	(2)	-	(2)	(19)	-	(19)
33 Subtotal - Federal Fund Transfers	(\$971)	(\$529)	(\$441)	(\$5,489)	(\$5,569)	\$79
Other Disbursements - All Funds						
34 Retirement Contributions	(211)	(217)	6	(1,934)	(1,950)	16
35 Tax Refunds & other tax credits (h)	(835)	(872)	37	(2,154)	(2,148)	(5)
36 PROMESA Mandates Costs	(9)	(2)	(7)	(76)	(19)	(57)
37 Milestone Transfers	-	(89)	89	-	(99)	99
38 Custody Account Transfers	(6)	(67)	61	(222)	(584)	362
39 Loans and Notes Transactions (i)	-	-	-	(82)	(75)	(7)
40 All Other	(2)	(2)	0	(19)	(18)	(1)
41 Subtotal - Other Disbursements - All Funds	(\$1,062)	(\$1,249)	\$187	(\$4,486)	(\$4,893)	\$407
Plan of Adjustment Related						
42 Disbursements to Paying Agent (j)	(52)	(51)	(1)	(1,895)	(1,889)	(5)
43 Direct Disbursements	-	-	-	-	-	-
44 Subtotal - Plan Disbursements	(\$52)	(\$51)	(\$1)	(\$1,895)	(\$1,889)	(\$5)
45 Total Outflows	(\$3,187)	(\$3,062)	(\$125)	(\$21,391)	(\$22,703)	\$1,312
46 Net Operating Cash Flow	(\$366)	(\$73)	(\$293)	(\$843)	(\$1,448)	\$605
47 Bank Cash Position, Beginning	10,885	9,987	898	11,362	11,362	(0)
48 Bank Cash Position, Ending	\$10,519	\$9,914	\$605	\$10,519	\$9,914	\$605
Memo: Summary of Accounts						
Operational Reserves (k)	\$7,616	2,903				
Total Bank Cash Position	\$10,519					

Note: Refer to page 10 for footnote reference descriptions.

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TSA Cash Flow Actual Results as of March 31, 2026

<i>(figures in Millions)</i>													
	FY26 Actual	FY26 Actual	FY26 Actual	FY26 Actual	FY26 LP	FY26 LP	FY26 LP	FY26 LP	Variance	Variance	Variance	Variance	
	Q1	Q2	Q3	YTD	Q1	Q2	Q3	YTD	Q1	Q2	Q3	YTD	
State Collections													
1	General fund collections (b)	\$3,222	\$3,721	\$3,595	\$10,539	\$3,041	\$3,635	\$3,363	\$10,039	\$181	\$86	\$232	\$500
2	Other fund revenues & Pass-throughs (c)	56	101	111	268	40	105	101	246	15	(4)	11	22
3	Special Revenue receipts	146	89	103	338	103	128	104	335	44	(39)	(1)	3
4	All Other state collections (d)	299	320	592	1,211	267	514	356	1,136	32	(193)	236	75
5	Sweep Account Transfers	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal - State collections (b)	\$3,723	\$4,231	\$4,402	\$12,356	\$3,450	\$4,381	\$3,924	\$11,756	\$273	(\$150)	\$478	\$601
Federal Fund Receipts													
7	Medicaid	1,301	393	780	2,474	987	1,717	593	3,297	314	(1,324)	187	(823)
8	Nutrition Assistance Program	848	737	768	2,353	759	759	759	2,276	89	(21)	9	77
9	All Other Federal Programs	698	781	650	2,129	741	1,077	882	2,700	(43)	(297)	(232)	(571)
10	Other	14	21	725	760	-	-	1,171	719	14	21	(446)	41
11	Subtotal - Federal Fund receipts	\$2,861	\$1,932	\$2,922	\$7,715	\$2,487	\$3,553	\$3,405	\$8,992	\$374	(\$1,621)	(\$482)	(\$1,277)
Balance Sheet Related													
12	Paygo charge	135	126	125	386	134	134	134	402	1	(9)	(9)	(16)
13	Other	-	-	-	-	-	-	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$135	\$126	\$125	\$386	\$134	\$134	\$134	\$402	\$1	(\$9)	(\$9)	(\$16)
Plan of Adjustment Related													
15	Intragovernmental Transfers (e)	24	49	18	91	24	63	18	105	(0)	(14)	0	(14)
16	Other	-	-	-	-	-	-	-	-	-	-	-	-
17	Subtotal - Plan Inflows	\$24	\$49	\$18	\$91	\$24	\$63	\$18	\$105	(\$0)	(\$14)	\$0	(\$14)
18	Total Inflows	\$6,743	\$6,337	\$7,467	\$20,548	\$6,095	\$8,131	\$7,480	\$21,254	\$649	(\$1,794)	(\$13)	(\$707)
Payroll and Related Costs (f)													
19	General fund	(738)	(796)	(742)	(2,275)	(835)	(901)	(823)	(2,559)	97	106	81	284
20	Federal fund	(201)	(216)	(228)	(645)	(197)	(212)	(194)	(603)	(4)	(4)	(34)	(42)
21	Other State fund	(38)	(41)	(35)	(114)	(52)	(56)	(51)	(160)	15	15	16	46
22	Subtotal - Payroll and Related Costs	(\$977)	(\$1,053)	(\$1,004)	(\$3,034)	(\$1,085)	(\$1,170)	(\$1,068)	(\$3,323)	\$108	\$117	\$64	\$289
Operating Disbursements (g)													
23	General fund	(635)	(604)	(662)	(1,900)	(634)	(379)	(826)	(1,839)	(1)	(225)	164	(61)
24	Federal fund	(505)	(636)	(389)	(1,530)	(543)	(865)	(689)	(2,097)	38	229	299	567
25	Other State fund	(335)	(306)	(382)	(1,023)	(363)	(279)	(402)	(1,045)	28	(27)	20	22
26	Subtotal - Vendor Disbursements	(\$1,475)	(\$1,545)	(\$1,433)	(\$4,453)	(\$1,540)	(\$1,523)	(\$1,917)	(\$4,981)	\$66	(\$22)	\$484	\$527
State-funded Budgetary Transfers													
27	General Fund	(665)	(676)	(622)	(1,963)	(617)	(632)	(578)	(1,826)	(49)	(44)	(44)	(137)
28	Other State Fund	(16)	(27)	(28)	(70)	(74)	(74)	(74)	(222)	58	47	46	152
29	Subtotal - Appropriations - All Funds	(\$681)	(\$703)	(\$649)	(\$2,034)	(\$691)	(\$706)	(\$652)	(\$2,048)	\$9	\$3	\$2	\$15
Federal Fund Transfers													
30	Medicaid	(1,320)	(709)	(1,147)	(3,175)	(983)	(1,717)	(593)	(3,293)	(337)	1,008	(554)	117
31	Nutrition Assistance Program	(823)	(727)	(745)	(2,295)	(759)	(759)	(759)	(2,276)	(64)	31	14	(19)
32	All other federal fund transfers	(12)	(4)	(4)	(19)	-	-	(452)	-	(12)	(4)	448	(19)
33	Subtotal - Federal Fund Transfers	(\$2,155)	(\$1,440)	(\$1,895)	(\$5,489)	(\$1,742)	(\$2,475)	(\$1,803)	(\$5,569)	(\$413)	\$1,035	(\$91)	\$79
Other Disbursements - All Funds													
34	Retirement Contributions	(644)	(656)	(633)	(1,934)	(650)	(650)	(650)	(1,950)	5	(6)	17	16
35	Tax Refunds & other tax credits (h)	(244)	(111)	(1,799)	(2,154)	(469)	(500)	(1,178)	(2,148)	226	390	(621)	(5)
36	PROMESA Mandates Costs	(27)	(26)	(23)	(76)	(6)	(6)	(6)	(19)	(21)	(20)	(17)	(57)
37	Milestone Transfers	-	-	-	-	-	(10)	(89)	(99)	-	10	89	99
38	Custody Account Transfers	(69)	(146)	(6)	(222)	(158)	(200)	(226)	(584)	89	53	220	362
39	Cash Reserve	-	-	-	-	-	-	-	-	-	-	-	-
40	Loans and Notes Transactions (i)	(75)	(7)	-	(82)	(75)	-	-	(75)	-	(7)	-	(7)
41	All Other	(6)	(7)	(6)	(19)	(6)	(6)	(6)	(18)	0	(1)	0	(1)
42	Subtotal - Other Disbursements - All Funds	(\$1,066)	(\$954)	(\$2,467)	(\$4,486)	(\$1,365)	(\$1,372)	(\$2,156)	(\$4,893)	\$300	\$419	(\$311)	\$407
Plan of Adjustment Related													
43	Disbursements to Paying Agent	(1,053)	(686)	(155)	(1,895)	(1,124)	(611)	(154)	(1,889)	71	(75)	(2)	(5)
44	Direct Disbursements	-	-	-	-	-	-	-	-	-	-	-	-
45	Subtotal - Plan Disbursements	(\$1,053)	(\$686)	(\$155)	(\$1,895)	(\$1,124)	(\$611)	(\$154)	(\$1,889)	\$71	(\$75)	(\$2)	(\$5)
46	Total Outflows	(\$7,407)	(\$6,381)	(\$7,604)	(\$21,391)	(\$7,547)	(\$7,858)	(\$7,750)	(\$22,703)	\$140	\$1,478	\$146	\$1,312
47	Net Operating Cash Flow	(\$663)	(\$43)	(\$137)	(\$843)	(\$1,452)	\$273	(\$270)	(\$1,448)	\$789	(\$317)	\$133	\$605
48	Bank Cash Position, Beginning	11,362	10,699	10,656	11,362	11,362	9,910	10,184	11,362	-	789	472	-
49	Bank Cash Position, Ending	\$10,699	\$10,656	\$10,519	\$10,519	\$9,910	\$10,184	\$9,914	\$9,914	\$789	\$472	\$605	\$605

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

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

- (a) Represents FY2026 actual results through March 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 \$261M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$2.2M and merchant charges were \$16.6M. Net interest income for the FY26 was \$242M.
- (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.

Puerto Rico Department of Treasury | Hacienda

General Fund Collections Summary

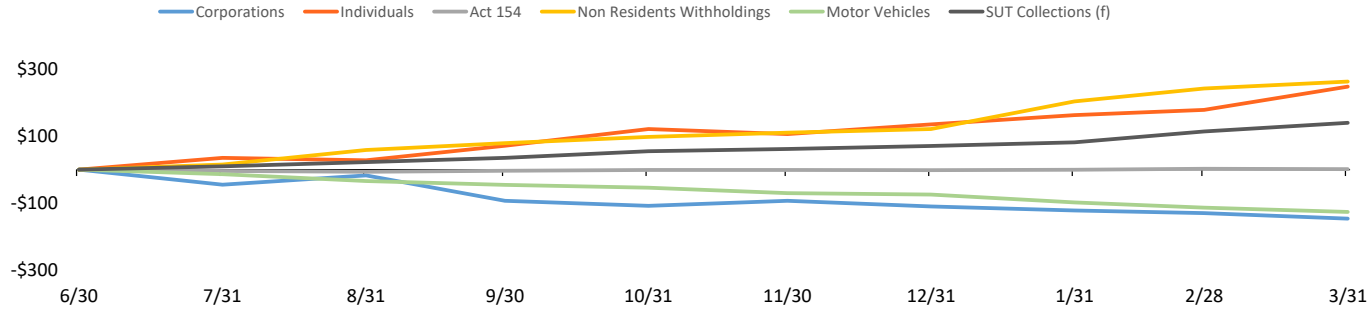
Key Takeaways / Notes

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

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

	Actual (a)	LP	Var \$	Var %
	YTD FY26	YTD FY26	YTD FY26	YTD FY26
General Fund Collections (a)				
Corporations	\$1,837	\$1,984	(\$147)	-7%
Individuals	3,296	3,048	248	8%
Partnerships	221	259	(38)	-15%
Act 154	84	83	1	2%
Non Residents Withholdings	888	624	263	42%
Motor Vehicles	451	578	(127)	-22%
Rum Tax (b)	178	167	11	7%
Alcoholic Beverages	189	235	(46)	-20%
Cigarettes (c)	104	105	(1)	-1%
Other General Fund	1,108	913	195	21%
Total	\$8,356	\$7,995	\$360	5%
SUT Collections (d)	2,183	2,043	\$140	7%
Total General Fund Collections	\$ 10,539	\$ 10,039	\$500	5%

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 \$11M. Variance may be related to timing difference of cash transfers to TSA.
- (c) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (d) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

Puerto Rico Department of Treasury | Hacienda
Other State Fund Collections Summary

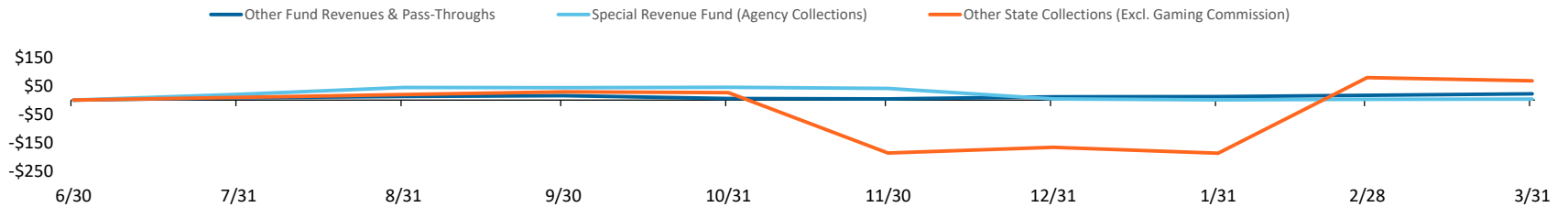
Key Takeaways / Notes

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance is mainly driven by timing differences.
- 2) Special Revenue Funds variance is primarily driven by higher-than-projected balances in funds under the custody of the Department of Treasury of \$45M, the Office of the Commissioner of Financial Institutions of \$10M, interest income of \$12M, and All Other categories of \$25M. This favorable variance is partially offset by the Department of Health, which is \$22M below projections.

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	\$268	\$246	\$22	9%
Electronic Lottery	130	113	16	15%
ASC Pass Through	37	20	17	88%
ACAA Pass Through	66	64	2	3%
Other	35	49	(13)	-27%
Special Revenue Fund (Agency Collections)	338	335	3	1%
Department of Education	7	11	(4)	-36%
Department of Health	51	45	6	13%
Department of State	14	12	2	16%
All Other	266	266	(1)	0%
Other State Collections	1,211	1,136	75	7%
Interest Income	261	250	12	5%
Puerto Rico Gaming Commission	324	317	7	2%
Department of Housing	19	26	(7)	-27%
Department of Health	107	128	(22)	-17%
Office of the Commissioner of Insurance	51	47	5	10%
Funds under the Custody of the Department of Treasury	310	264	45	17%
Office of the Commissioner of Financial Institutions	72	62	10	17%
All Other	67	43	25	57%
Total	\$1,817	\$1,717	\$100	6%

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

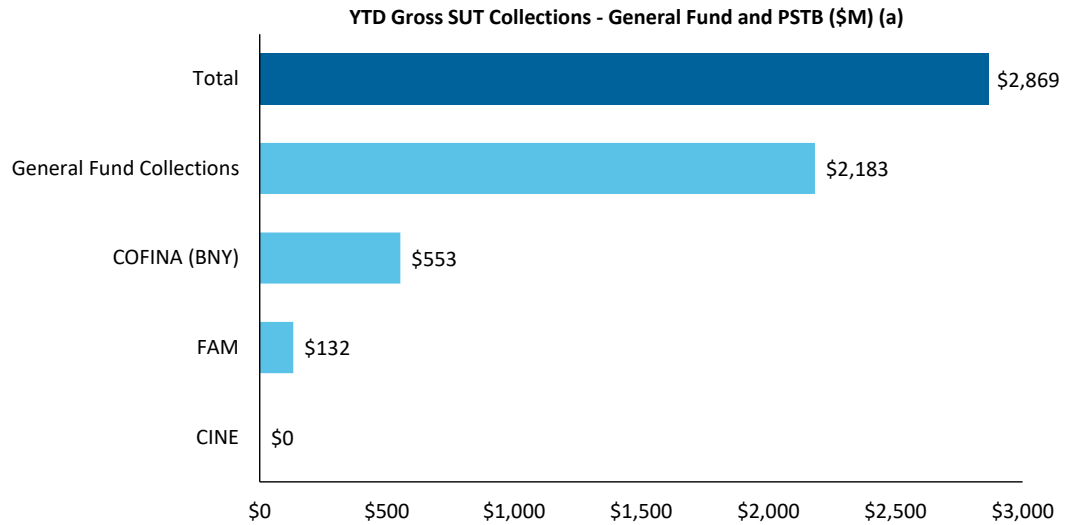


Puerto Rico Department of Treasury | Hacienda

Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of March 31, 2026 there is \$58M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

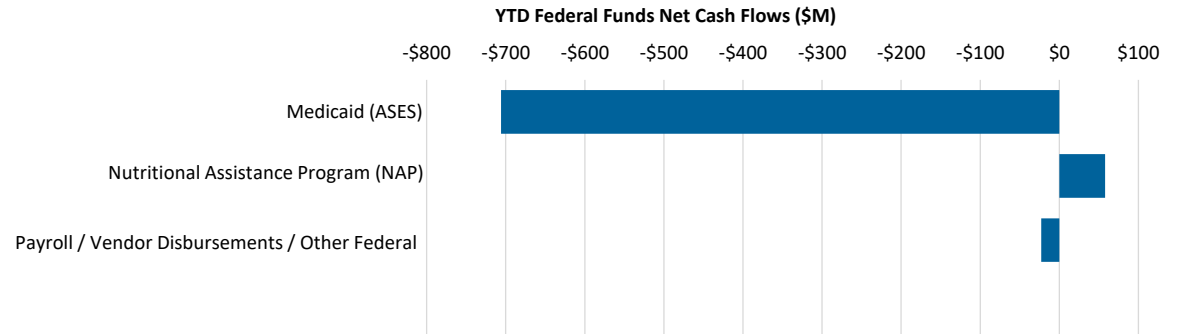
- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$43M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$19M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$24M.
- 3) Federal funds are currently below projections. The year-to-date unfavorable variance is primarily driven by a negative Medicaid net cash flow of (\$706M), reflecting disbursements made during the last week of the month for which related reimbursements are expected to be received next month, as well as lower receipts from All Other Federal Programs of (\$571M). These impacts were partially offset by lower operating disbursements of \$570M and higher NAP receipts of \$58M.
- 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.

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.

	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
Monthly FF Net Surplus (Deficit)					
Medicaid (ASES)	\$ 19	\$ (707)	\$ (688)	\$ -	\$ (688)
Nutritional Assistance Program (NAP)	268	(262)	6	-	6
Payroll / OpEx / Other Federal Programs, incl. COVID	295	(220)	75	-	75
Federally Reimbursable Tax Credits	717	(717)	-	-	-
Total (a)	\$1,299	\$ (1,906)	\$ (606)	\$ -	\$ (606)

	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
YTD Cumulative FF Net Surplus (Deficit)					
Medicaid (ASES)	\$ 2,474	\$ (3,175)	\$ (702)	\$ 4	\$ (706)
Nutritional Assistance Program (NAP)	2,353	(2,295)	58	-	58
Payroll / OpEx / Other Federal Programs, incl. COVID	2,172	(2,195)	(23)	-	(23)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>2,129</i>	<i>(2,176)</i>	<i>(47)</i>	-	<i>(47)</i>
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	<i>43</i>	<i>(19)</i>	<i>24</i>	-	<i>24</i>
Federally Reimbursable Tax Credits	717	(717)	-	-	-
Total (a)	\$ 7,715	\$ (8,382)	\$ (667)	\$ 4	\$ (671)

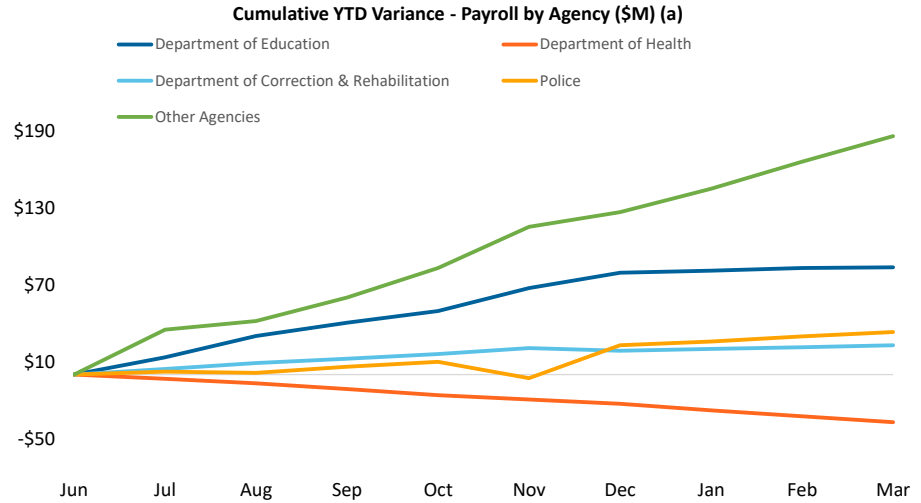


Puerto Rico Department of Treasury | Hacienda
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) The \$289M 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.

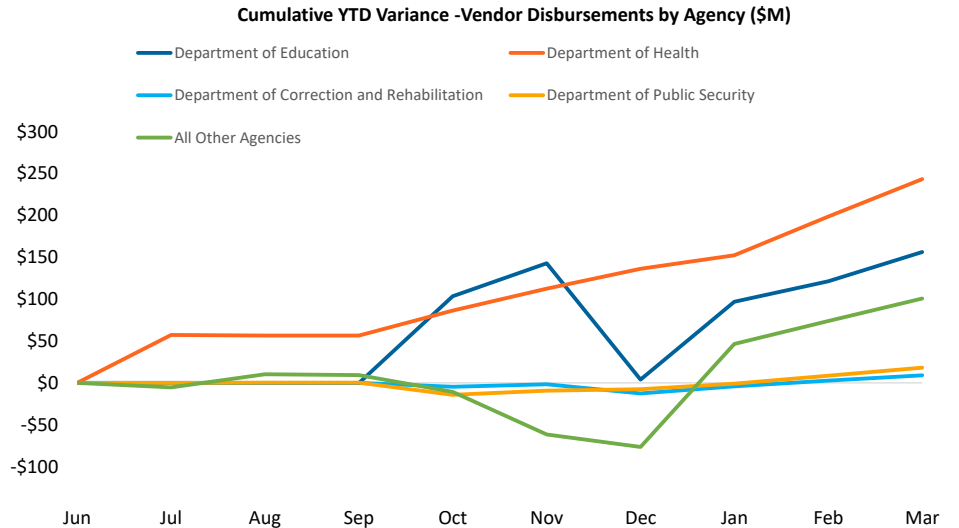
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 84
Department of Health	(37)
Department of Correction & Rehabilitation	23
Police	33
All Other Agencies	186
Total YTD Variance	\$ 289



Key Takeaways / Notes : Vendor Disbursements

- 1) The \$527M positive YTD operating disbursements variance is due to lower than expected expenses across most agencies. The agency mainly driving this variance are the Department of Health \$246M, the Department of Education \$154M, and Office of Management and Budget \$66M, among other agencies.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 156
Department of Health	243
Department of Correction and Rehabilitation	9
Department of Public Security	18
All Other Agencies (b)	101
Total YTD Variance	\$ 527



Footnotes

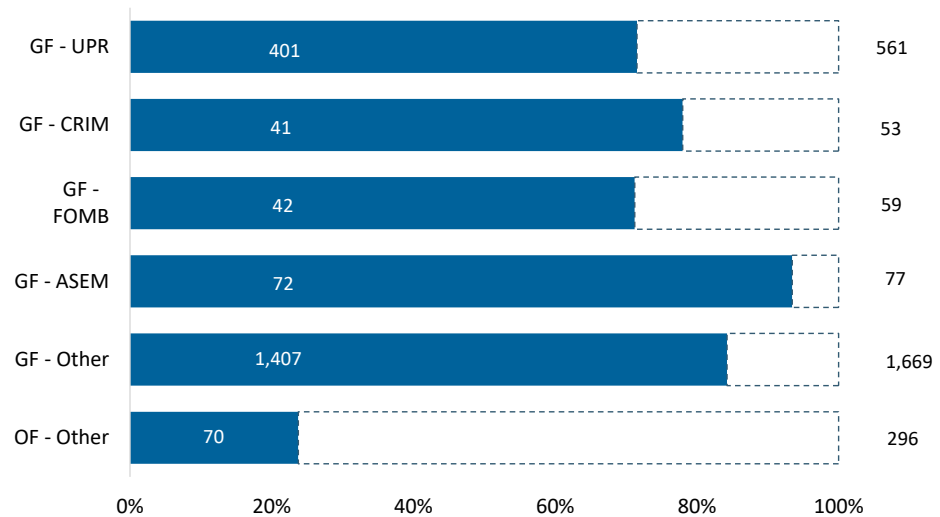
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- (b) In addition, there are \$157M lower than projected disbursements in other OpEx, largely due to unspent funds from the Medicaid 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 Gaming Commission (\$62M), the Administration of Families and Children (\$41M), and the Administration for the Comprehensive Care and Development Children (\$38M).

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	\$ 401	\$ 561	\$ 160
GF - CRIM	41	53	12
GF - FOMB	42	59	17
GF - ASEM	72	77	5
GF - Other	1,407	1,669	263
OF - Other	70	296	226
Total	\$ 2,034	\$ 2,715	\$ 682

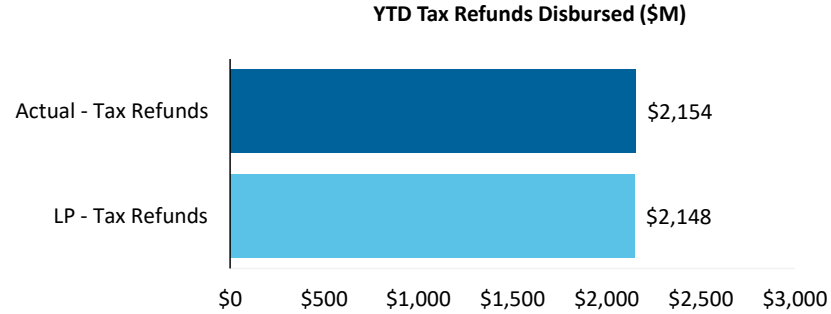
YTD Appropriation Variance (\$M)

Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 401	\$ 400	\$ (2)
GF - CRIM	41	38	(4)
GF - FOMB	42	42	(0)
GF - ASEM	72	55	(17)
GF - Other	1,407	1,292	(115)
OF - Other	70	222	152
Total	\$ 2,034	\$ 2,048	\$ 15

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

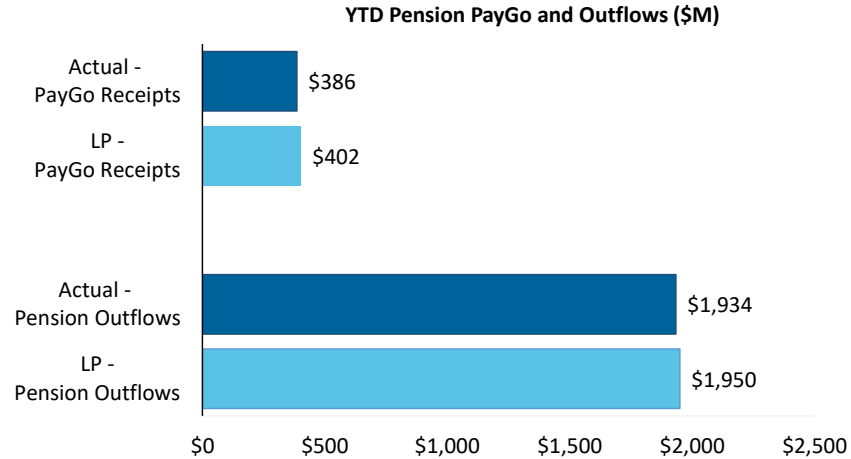
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are -\$6M higher than projected.



Key Takeaways / Notes : Pension PayGo

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

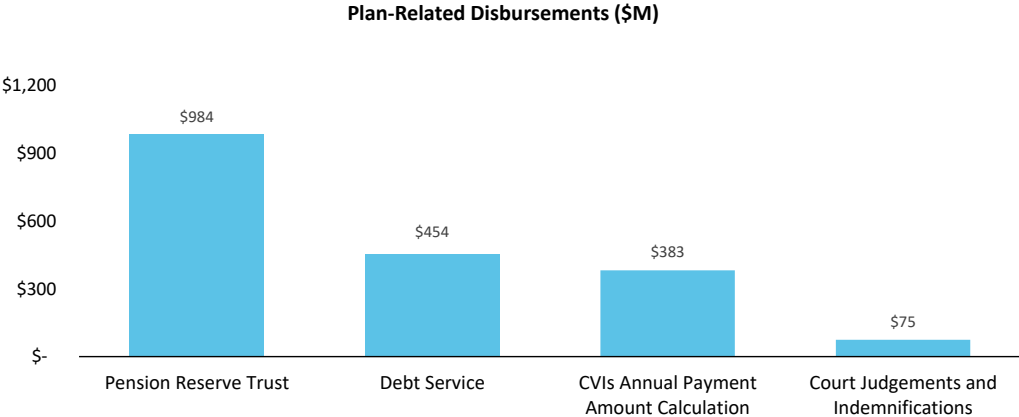


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,895M 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	\$ 984
<i>Monthly Act 80 Contributions</i>	13
<i>Annual Contribution</i>	970
Debt Service	454
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	\$ 1,895



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	\$ 189,290	\$ 6,940	\$ 196,230
025	Hacienda (entidad interna - fines de contabilidad)	98,133	5	98,138
081	Department of Education	81,897	11,110	93,007
049	Department of Transportation and Public Works	33,216	30	33,245
050	Department of Natural and Environmental Resources	23,828	8	23,836
067	Department of Labor and Human Resources	19,454	30	19,484
045	Department of Public Security	19,460	6	19,465
123	Families and Children Administration	11,918	118	12,035
014	Environmental Quality Board	10,491	331	10,822
122	Department of the Family	10,311	-	10,311
024	Department of the Treasury	10,020	-	10,020
137	Department of Correction and Rehabilitation	8,395	26	8,421
329	Socio-Economic Development Office	2,666	3,521	6,187
126	Vocational Rehabilitation Administration	6,160	4	6,165
095	Mental Health and Addiction Services Administration	5,325	44	5,370
016	Office of Management and Budget	5,236	3	5,239
043	Puerto Rico National Guard	4,469	4	4,473
311	Gaming Commission	3,548	38	3,585
127	Administration for Socioeconomic Development of the Family	3,357	53	3,410
087	Department of Sports and Recreation	3,315	77	3,392
031	General Services Administration	3,240	-	3,240
241	Administration for Integral Development of Childhood	2,662	-	2,662
038	Department of Justice	2,324	25	2,350
018	Planning Board	1,929	-	1,929
271	Office of Information Technology and Communications	1,665	-	1,665
028	Commonwealth Election Commission	1,657	-	1,657
078	Department of Housing	1,448	-	1,448
266	Office of Public Security Affairs	27	1,412	1,440
124	Child Support Administration	1,114	-	1,114
208	Contributions to Municipalities	-	810	810
055	Department of Agriculture	775	-	775
105	Industrial Commission	772	1	774
120	Veterans Advocate Office	613	-	613
155	State Historic Preservation Office	603	4	607
010	General Court of Justice	479	-	479
023	Department of State	435	-	435
152	Elderly and Retired People Advocate Office	268	0	268
015	Office of the Governor	226	1	227
022	Office of the Commissioner of Insurance	216	-	216
298	Public Service Regulatory Board	170	-	170
030	Office of Administration and Transformation of HR in the Govt.	139	0	139

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
075	Office of the Financial Institutions Commissioner	109	-	109
069	Department of Consumer Affairs	93	1	95
281	Office of the Electoral Comptroller	72	-	72
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	62	-	62
096	Women's Advocate Office	53	-	53
143	Office of Protection and Advocacy of Persons with Disabilities	51	-	51
226	Joint Special Counsel on Legislative Donations	48	-	48
279	Public Service Appeals Commission	45	-	45
060	Citizen's Advocate Office (Ombudsman)	35	0	35
034	Investigation, Prosecution and Appeals Commission	9	0	9
231	Health Advocate Office	9	-	9
062	Cooperative Development Commission	6	-	6
139	Parole Board	5	-	5
040	Puerto Rico Police	5	-	5
037	Civil Rights Commission	2	-	2
	Other	1	-	1
Total		\$ 571,857	\$ 24,602	\$ 596,459

Footnotes:

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

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 10,063	\$ 11,079	\$ 7,873	\$ 167,216	\$ 196,230
025	Hacienda (entidad interna - fines de contabilidad)	2,073	2,577	1,510	91,979	98,138
081	Department of Education	26,130	21,381	5,063	40,434	93,007
049	Department of Transportation and Public Works	2,943	6,781	7,260	16,261	33,245
050	Department of Natural and Environmental Resources	1,062	782	1,163	20,829	23,836
067	Department of Labor and Human Resources	1,838	3,221	1,955	12,471	19,484
045	Department of Public Security	1,687	3,639	1,451	12,688	19,465
123	Families and Children Administration	2,409	1,869	1,352	6,405	12,035
014	Environmental Quality Board	163	185	204	10,270	10,822
122	Department of the Family	1,304	1,612	1,159	6,236	10,311
024	Department of the Treasury	3,989	1,996	973	3,062	10,020
137	Department of Correction and Rehabilitation	1,700	3,219	775	2,727	8,421
329	Socio-Economic Development Office	3,599	198	19	2,372	6,187
126	Vocational Rehabilitation Administration	2,197	2,307	129	1,532	6,165
095	Mental Health and Addiction Services Administration	614	1,943	189	2,624	5,370
016	Office of Management and Budget	392	1,331	710	2,805	5,239
043	Puerto Rico National Guard	1,008	189	720	2,555	4,473
311	Gaming Comission	2,687	529	27	342	3,585
127	Administration for Socioeconomic Development of the Family	1,037	650	717	1,007	3,410
087	Department of Sports and Recreation	1,089	585	646	1,072	3,392
031	General Services Administration	402	2,140	236	461	3,240
241	Administration for Integral Development of Childhood	544	1,050	592	476	2,662
038	Department of Justice	644	586	689	431	2,350
018	Planning Board	25	156	203	1,545	1,929
271	Office of Information Technology and Communications	623	737	24	281	1,665
028	Commonwealth Election Commission	97	142	25	1,392	1,657
078	Department of Housing	397	763	279	9	1,448
266	Office of Public Security Affairs	6	13	24	1,397	1,440
124	Child Support Administration	16	191	46	861	1,114
208	Contributions to Municipalities	-	-	-	810	810
055	Department of Agriculture	160	78	76	461	775
105	Industrial Commission	160	107	3	504	774
120	Veterans Advocate Office	20	69	8	516	613
155	State Historic Preservation Office	432	118	25	32	607
010	General Court of Justice	479	-	-	-	479
023	Department of State	65	100	29	241	435
152	Elderly and Retired People Advocate Office	81	92	53	43	268
015	Office of the Governor	40	97	21	69	227
022	Office of the Commissioner of Insurance	166	6	19	25	216
298	Public Service Regulatory Board	68	54	28	21	170
030	Office of Administration and Transformation of HR in the Govt.	80	3	3	53	139
075	Office of the Financial Institutions Commissioner	105	4	0	-	109
069	Department of Consumer Affairs	27	45	9	13	95
281	Office of the Electoral Comptroller	21	2	49	-	72
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	2	7	-	53	62
096	Women's Advocate Office	22	21	10	1	53
143	Office of Protection and Advocacy of Persons with Disabilities	0	10	1	39	51
226	Joint Special Counsel on Legislative Donations	3	0	9	36	48
279	Public Service Appeals Commission	37	3	4	-	45
060	Citizen's Advocate Office (Ombudsman)	30	-	-	5	35
034	Investigation, Prosecution and Appeals Commission	0	1	-	8	9
231	Health Advocate Office	4	3	-	1	9

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
062	Cooperative Development Commission	0	0	0	5	6
139	Parole Board	-	3	0	1	5
040	Puerto Rico Police	-	-	0	4	5
037	Civil Rights Commission	0	1	0	0	2
	Other	-	-	-	1	1
Total		\$ 72,742	\$ 72,673	\$ 36,362	\$ 414,682	\$ 596,459

Footnotes:

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

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

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

Invoicer	24,602	6,940	5	11,110	30	8	30	45	6	118	331	-	-	26	3,521	126	95	16	43	311	127	87	31	241	38	271	Other	Thru #025		
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	50- Department of Natural and Environmental Resources	67- Department of Labor and Human Resources	45- Department of Public Security	123- Families and Childrens Administration	14- Environmental Quality Board	122- Department of the Family	24- Department of the Treasury	137- Department of Correction and Rehabilitation	329- Socio-Economic Development Office	126- Vocational Rehabilitation Administration	95- Mental Health and Addiction Services Administration	16- Office of Management and Budget	43- Puerto Rico National Guard	311- Gaming Comission	127- Administration for Socioeconomic Development of L...	87- Department of Sports and Recreation	31- General Services Administration	241- Administration for Integral Development of Childh...	38- Department of Justice	271- Office of Information Technology and Communication	Other	Thru #025				
Public Buildings Authority	6,538	1	-	6,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,538	6,538	
Instituto Socio Economico Comu	3,517	-	-	-	-	-	-	-	-	-	-	-	3,517	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,517	3,517
Department of Health	3,217	3,206	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,217	3,217	
Agricultural Enterprises Development Administrat...	2,347	-	-	2,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,347	2,347	
University of Puerto Rico	1,222	1,098	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,222	1,222	
Emergency Management and Disaster Administration...	1,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Ciales	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medical Services Administration	717	716	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	716	716	
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	637	637	
Municipio De San Juan	552	-	-	488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	504	504	
PREPA	315	315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	315	315	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	271	
Department of Labor and Human Resources	262	-	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262	262	
Municipio De Bayamon	253	-	-	253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	253	253	
Cardiovascular Center Corporation of Puerto Rico...	242	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	242	
Municipio Autonomo De Aguadill	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Rio Grande	192	-	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192	192	
Teacher Retirement System	185	181	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	185	
Municipio De Caguas	170	-	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170	170	
Municipio De Comerio	158	158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158	158	
Municipio De Yabucoa	149	-	-	149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149	149	
Municipio De Maunabo	125	-	-	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125	125	
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	100	
PRASA	94	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	88	
General Services Administration	92	18	-	1	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92	92	
Department of the Treasury	71	15	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	71	
Municipio De Manati	71	-	-	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	42	
Municipio De Coamo	70	57	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	70	
Municipio De San Lorenzo	61	57	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	61	
Puerto Rico Police	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Caguas	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	-	-	53	53	
Municipio De Utuado	45	-	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	45	
Institute of Forensic Sciences	42	29	-	0	0	0	6	-	-	-	-	-	2	0	0	0	2	-	-	-	-	0	-	2	-	-	-	42	42	
Municipio De Aqasco	42	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	42	
Depto Desarrollo Economico Y C	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-	-	-	-	-	38	38	
Municipio De Anasco	33	-	-	3	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	33	
Industrial Development Company	32	-	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	32	
Governmental Agencies	32	-	-	5	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32	32	
Municipio De Guayanilla	31	17	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	31	
Municipio De Humacao	30	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	30	
Municipio De Cayey	28	-	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	28	
Municipio De Vega Baja	25	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	25	
Municipio De Mayaguez	25	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	25	
Municipio De Aguas Buenas	23	-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	23	
Municipio De Camuy	23	-	-	0	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	
Municipio De Orocovis	22	-	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	22	
Municipio De Catano	22	-	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	22	
Municipio De Isabela	21	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12	
Municipio De Las Piedras	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	21	
Municipio De Moca	18	12	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	18	
Other	276	19	-	221	-	-	-	-	-	-	8	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	252	252	

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