

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of May 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	May Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$12,108	\$377	\$551	\$745	\$1,766

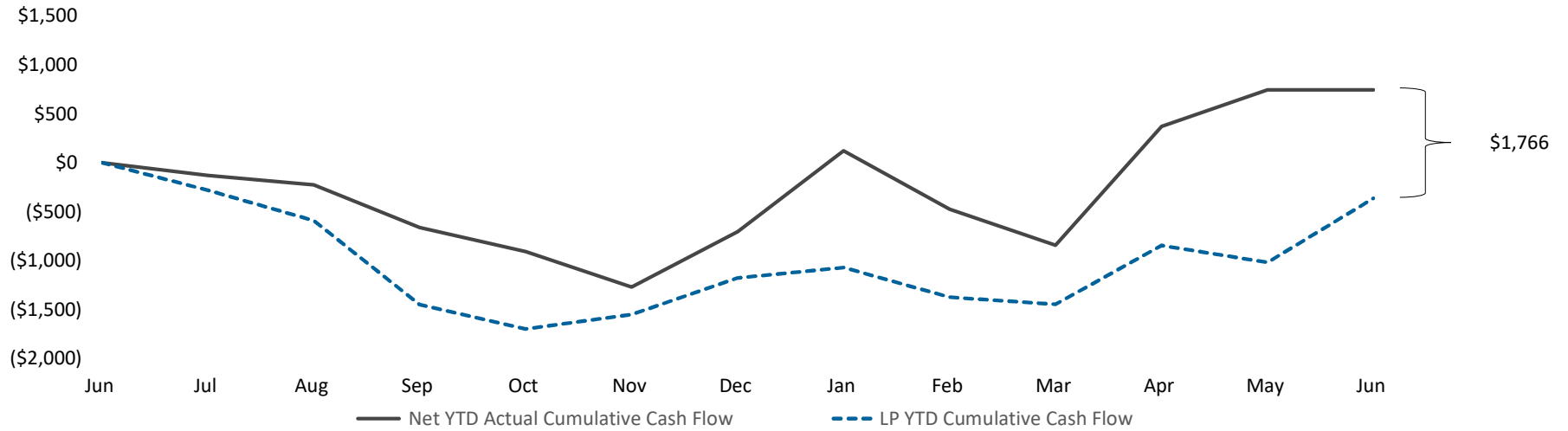
Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of May 31, 2026

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 5/31/26:	\$ 10,342	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$756M and Special Revenue Fund collections of \$105M.
1 State Collections	861	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 \$676M, higher NAP of \$135M, and higher All Other Federal Funds transfers by \$24M. These favorable impacts are partially offset by lower than projected funds on All Other Federal Programs by (\$510M), lower net Medicaid net cash flow of (\$25M) and higher than projected payroll and related costs by (\$72M).
2 Federal Fund Net Cash Flow	228	
3 Tax Refunds & other tax credits	(550)	3. Tax Refunds and other tax credits are higher than projected. The variance is mainly due to approximately \$346 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	404	
5 Operating Disbursements	147	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$346M and Other State Fund payroll of \$58M.
6 Custody Account Transfers	514	
All Other	169	5. Operating disbursements are currently lower than projected. The positive variance is mainly driven by General Fund disbursement of \$134M and Other State Fund disbursements of \$14M.
Actual TSA Cash Balance	\$ 12,108	
Memo: Summary of Cash Balances		
TSA Operational Cash	\$ 9,205	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 Reserves	2,903	
Actual TSA Cash Balance	\$ 12,108	

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$10,342
Actual TSA Bank Cash Balance:	\$12,108



YTD Actuals vs. Liquidity Plan

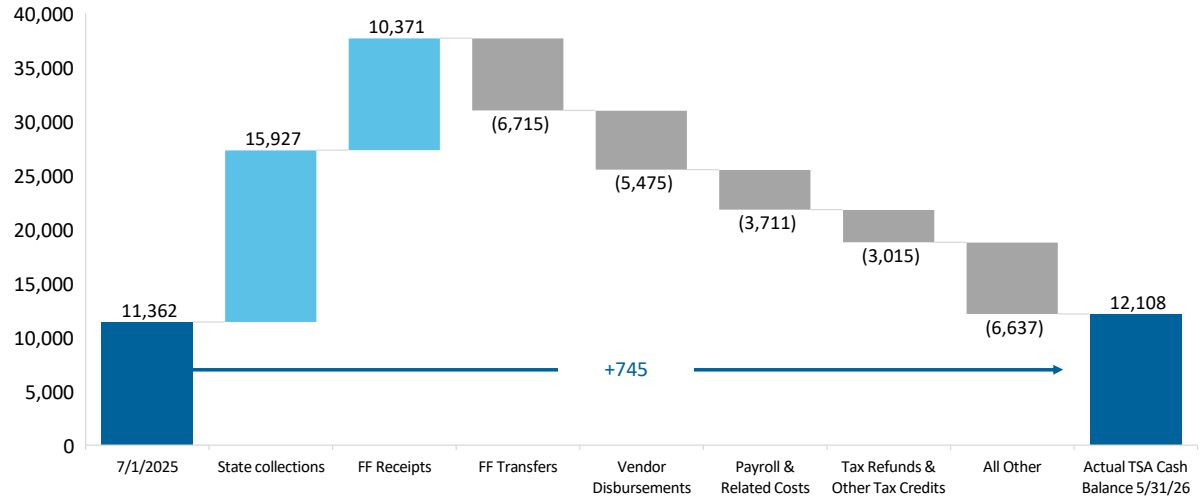
YTD net cash flow is \$745M and cash flow variance to the Liquidity Plan is \$1,766M, with various offsetting variances within.

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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 \$10,371M represent 39% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$234M (Refer to page 14 for additional detail).

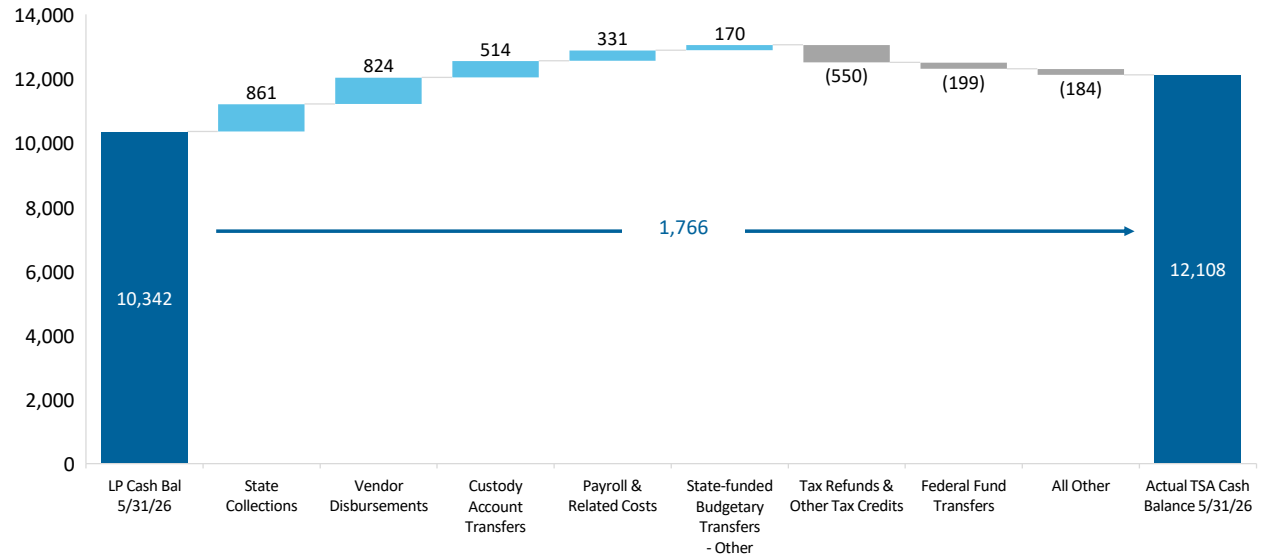
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



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 May 31, 2026

	FY26 Actual May	FY26 LP May	Variance May	FY26 Actual (a) YTD	FY26 LP YTD	Variance YTD vs LP	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,098	\$1,057	\$42	\$13,711	\$12,956	\$756
2	Other fund revenues & Pass-throughs (c)	16	14	2	345	329	16
3	Special Revenue receipts	40	49	(9)	460	463	(2)
4	All Other state collections (d)	94	79	14	1,411	1,319	92
5	Subtotal - State collections (b)	\$1,248	\$1,198	\$50	\$15,927	\$15,067	\$861
Federal Fund Receipts							
6	Medicaid	944	278	666	3,890	3,738	152
7	Nutrition Assistance Program	310	253	58	2,919	2,782	138
8	All Other Federal Programs	235	288	(52)	2,798	3,309	(510)
9	Other - CRF & CSFRF and EITC	(0)	-	(0)	763	719	44
10	Subtotal - Federal Fund Receipts	\$1,489	\$818	\$671	\$10,371	\$10,547	(\$177)
Balance Sheet Related							
11	Paygo charge	43	45	(2)	470	491	(21)
12	Other	-	-	-	-	-	-
13	Subtotal - Other Inflows	\$43	\$45	(\$2)	\$470	\$491	(\$21)
Plan of Adjustment Related							
14	Intragovernmental Transfers (e)	13	21	(8)	143	141	2
15	Other	-	-	-	-	-	-
16	Subtotal - Plan Inflows	\$13	\$21	(\$8)	\$143	\$141	\$2
17	Total Inflows	\$2,793	\$2,083	\$711	\$26,911	\$26,246	\$664
Payroll and Related Costs (f)							
18	General fund	(244)	(277)	33	(2,767)	(3,113)	346
19	Federal fund	(79)	(65)	(14)	(806)	(734)	(72)
20	Other State fund	(13)	(17)	5	(137)	(195)	58
21	Subtotal - Payroll and Related Costs	(\$336)	(\$359)	\$24	(\$3,711)	(\$4,042)	\$331
Operating Disbursements (g)							
22	General fund	(196)	(281)	85	(2,267)	(2,400)	134
23	Federal fund	(226)	(223)	(3)	(1,899)	(2,575)	676
24	Other State fund	(148)	(135)	(13)	(1,310)	(1,323)	14
25	Subtotal - Vendor Disbursements	(\$570)	(\$638)	\$68	(\$5,475)	(\$6,298)	\$824
State-funded Budgetary Transfers							
26	General Fund	(193)	(193)	(0)	(2,373)	(2,259)	(114)
27	Other State Fund	(3)	(19)	17	(91)	(261)	170
28	Subtotal - Appropriations - All Funds	(\$196)	(\$212)	\$16	(\$2,464)	(\$2,519)	\$55
Federal Fund Transfers							
29	Medicaid	(387)	(278)	(109)	(3,910)	(3,734)	(176)
30	Nutrition Assistance Program	(243)	(253)	10	(2,784)	(2,782)	(2)
31	All other federal fund transfers	(0)	-	(0)	(21)	-	(21)
32	Subtotal - Federal Fund Transfers	(\$630)	(\$530)	(\$99)	(\$6,715)	(\$6,516)	(\$199)
Other Disbursements - All Funds							
33	Retirement Contributions	(210)	(217)	7	(2,354)	(2,383)	29
34	Tax Refunds & other tax credits (h)	(402)	(153)	(249)	(3,015)	(2,465)	(550)
35	PROMESA Mandates Costs	(16)	(2)	(14)	(95)	(24)	(71)
36	Milestone Transfers	-	-	-	(2)	(188)	187
37	Custody Account Transfers	(2)	(92)	90	(229)	(743)	514
38	Loans and Notes Transactions (i)	-	-	-	(82)	(75)	(7)
39	All Other	(5)	(2)	(3)	(26)	(22)	(4)
40	Subtotal - Other Disbursements - All Funds	(\$634)	(\$466)	(\$168)	(\$5,803)	(\$5,900)	\$97
Plan of Adjustment Related							
41	Disbursements to Paying Agent (j)	(52)	(51)	(1)	(1,998)	(1,992)	(7)
42	Direct Disbursements	-	-	-	-	-	-
43	Subtotal - Plan Disbursements	(\$52)	(\$51)	(\$1)	(\$1,998)	(\$1,992)	(\$7)
44	Total Outflows	(\$2,417)	(\$2,257)	(\$160)	(\$26,165)	(\$27,267)	\$1,101
45	Net Operating Cash Flow	\$377	(\$174)	\$551	\$745	(\$1,020)	\$1,766
46	Bank Cash Position, Beginning	11,731	10,516	1,215	11,362	11,362	(0)
47	Bank Cash Position, Ending	\$12,108	\$10,342	\$1,766	\$12,108	\$10,342	\$1,766
Memo: Summary of Accounts							
	Operational	\$9,205					
	Reserves (k)	2,903					
	Total Bank Cash Position	\$12,108					

Note: Refer to page 9 for footnote reference descriptions.

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- (a) Represents FY2026 actual results through May 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 \$316.1M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$3.7M and merchant charges were \$22.7M. Net interest income for the FY26 was \$289.7M.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits. 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

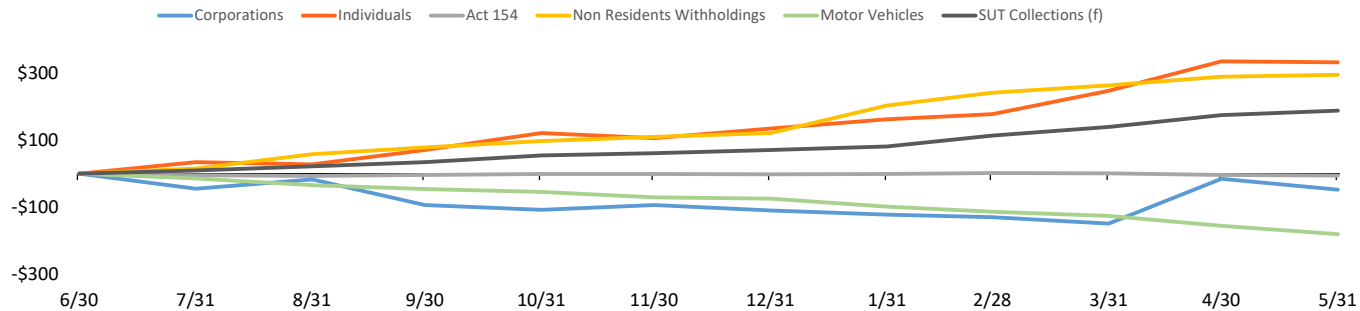
Key Takeaways / Notes

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)	LP	Var \$	Var %
	YTD FY26	YTD FY26	YTD FY26	YTD FY26
General Fund Collections (a)				
Corporations	\$2,570	\$2,617	(\$47)	-2%
Individuals	4,352	4,018	334	8%
Partnerships	276	367	(90)	-25%
Act 154	97	103	(6)	-6%
Non Residents Withholdings	1,037	742	296	40%
Motor Vehicles	541	721	(180)	-25%
Rum Tax (b)	224	201	23	12%
Alcoholic Beverages	229	287	(58)	-20%
Cigarettes (c)	124	133	(9)	-7%
Other General Fund	1,447	1,142	304	27%
Total	\$10,897	\$10,331	\$567	5%
SUT Collections (d)	2,814	2,625	\$189	7%
Total General Fund Collections	\$ 13,711	\$ 12,956	\$756	6%

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 \$23M. 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

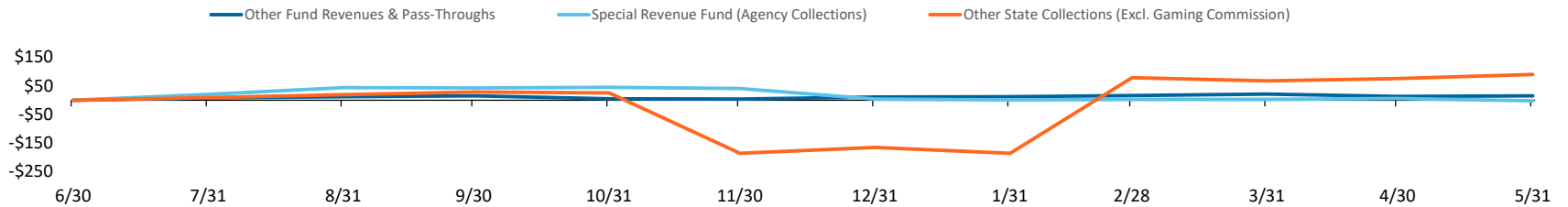
Key Takeaways / Notes

- 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 \$48M, the Office of the Commissioner of Insurance by \$17M and interest income of \$18M. Variance is partially offset by the Department of Health, which is (\$19M) below projections and Department of Housing by (\$8M).

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	\$345	\$329	\$16	5%
Electronic Lottery	178	166	13	8%
ASC Pass Through	45	24	21	89%
ACAA Pass Through	80	79	1	2%
Other	42	61	(19)	-32%
Special Revenue Fund (Agency Collections)	460	463	(2)	-1%
Department of Education	7	14	(6)	-45%
Department of Health	61	56	5	8%
Department of State	31	28	3	10%
All Other	361	365	(4)	-1%
Other State Collections	1,411	1,319	92	7%
Interest Income	316	298	18	6%
Puerto Rico Gaming Commission	395	394	1	0%
Department of Housing	20	27	(8)	-28%
Department of Health	134	153	(19)	-13%
Office of the Commissioner of Insurance	65	48	17	35%
Funds under the Custody of the Department of Treasury	317	270	48	18%
Office of the Commissioner of Financial Institutions	75	72	2	3%
All Other	89	56	33	59%
Total	\$2,216	\$2,111	\$105	5%

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

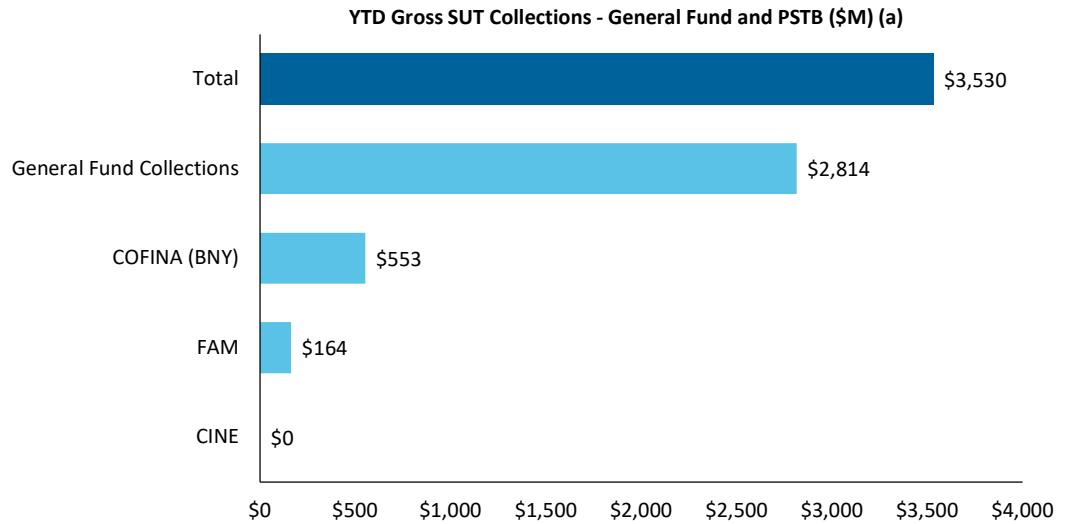


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Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of May 31, 2026 there is \$43M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$46M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$21M) was disbursed and is reported as All Other Federal
- 3) Federal funds are currently over projections. The year-to-date favorable variance is mainly attributable to lower than projected operating disbursements by \$676M, higher NAP of \$135M, and higher All Other Federal Funds transfers by \$24M. These favorable impacts are partially offset by lower than projected funds on All Other Federal Programs by (\$510M), lower net Medicaid net cash flow of (\$25M) and higher than projected payroll and related costs by (\$72M).
- 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)

Medicaid (ASES)	944	(387)	557	-	557
Nutritional Assistance Program (NAP)	310	(243)	67	-	67
Payroll / OpEx / Other Federal Programs, incl. COVID	235	(305)	(70)	(719)	649
Federally Reimbursable Tax Credits	-	(717)	(717)	-	(717)
Total (a)	\$1,489	\$(1,652)	\$(162)	\$(719)	\$ 557

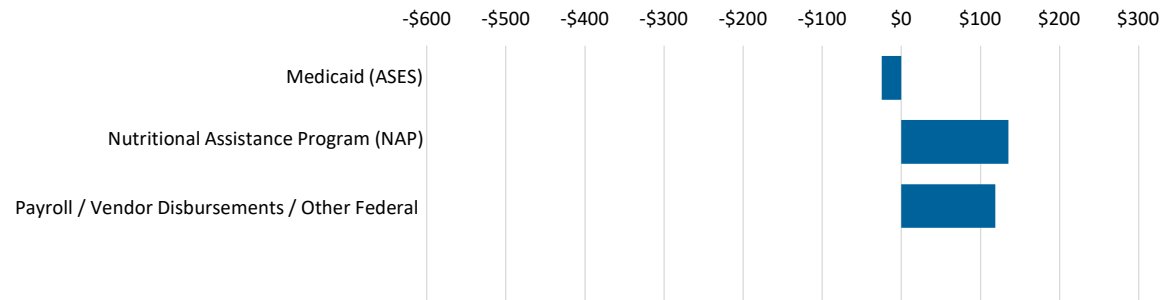
	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 944	\$ (387)	\$ 557	\$ -	\$ 557
Nutritional Assistance Program (NAP)	310	(243)	67	-	67
Payroll / OpEx / Other Federal Programs, incl. COVID	235	(305)	(70)	(719)	649
Federally Reimbursable Tax Credits	-	(717)	(717)	-	(717)
Total (a)	\$1,489	\$(1,652)	\$(162)	\$(719)	\$ 557

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	3,890	(3,910)	(21)	4	(25)
Nutritional Assistance Program (NAP)	2,919	(2,784)	135	-	135
Payroll / OpEx / Other Federal Programs, incl. COVID	2,845	(2,726)	119	-	119
Payroll / Vendor Disbursements / Other Federal Programs	2,798	(2,705)	93	-	93
COVID-19 Federal Funds (CRF & CSLFRF)	46	(21)	26	-	26
Total (a)	\$ 10,371	\$(10,137)	\$ 234	\$ 4	\$ 230

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 3,890	\$ (3,910)	\$ (21)	\$ 4	\$ (25)
Nutritional Assistance Program (NAP)	2,919	(2,784)	135	-	135
Payroll / OpEx / Other Federal Programs, incl. COVID	2,845	(2,726)	119	-	119
Payroll / Vendor Disbursements / Other Federal Programs	2,798	(2,705)	93	-	93
COVID-19 Federal Funds (CRF & CSLFRF)	46	(21)	26	-	26
Total (a)	\$ 10,371	\$(10,137)	\$ 234	\$ 4	\$ 230

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

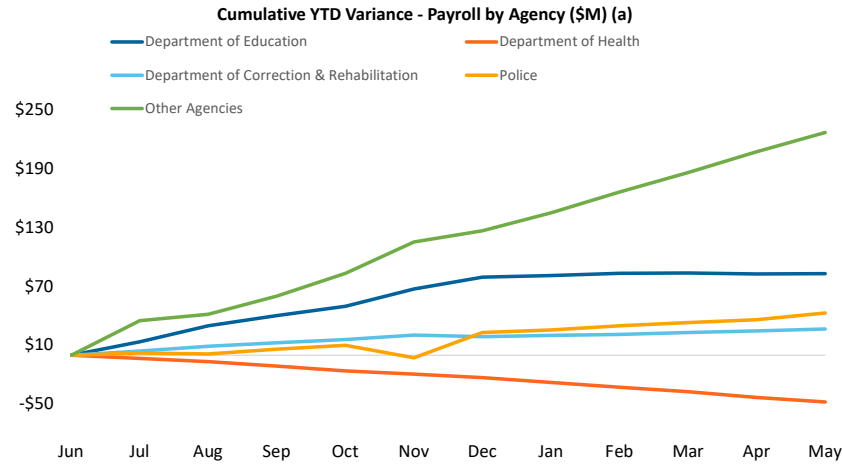
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

Key Takeaways / Notes : Gross Payroll

- 1) The \$331M 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 \$83M, Puerto Rico Police Bureau \$43M, Department of Public Safety \$29M, Department of Corrections and Rehabilitation \$27M, and the Department of Treasury \$24M. The variance is partially offset by the Department of Health (\$48M).

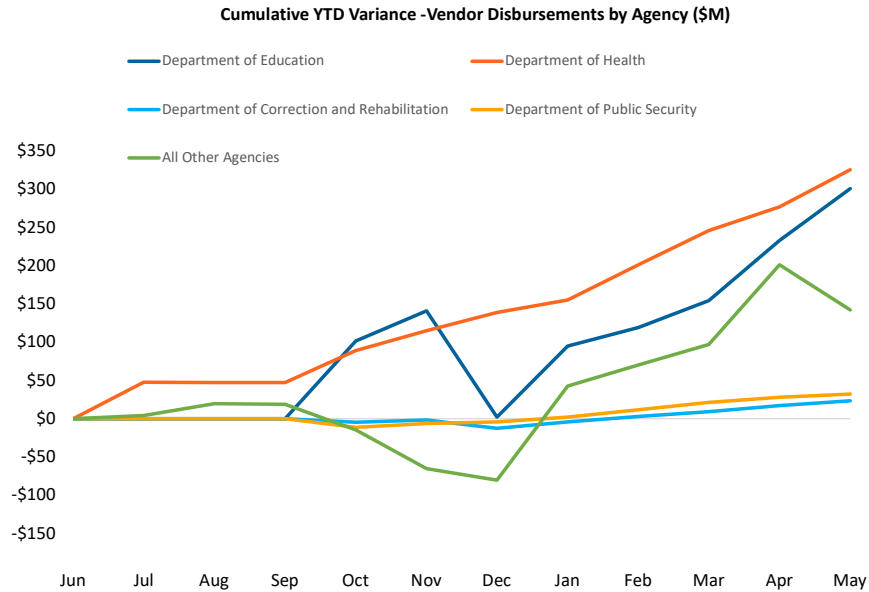
Gross Payroll (\$M) (a)	YTD Variance
Agency	
Department of Education	\$ 83
Department of Health	(48)
Department of Correction & Rehabilitation	27
Police	43
All Other Agencies	227
Total YTD Variance	\$ 331



Key Takeaways / Notes : Vendor Disbursements

- 1) The \$824M positive YTD variance is due to lower than expected expenses across most agencies. Agencies mainly driving this variance are the Department of Health \$325M, the Department of Education \$301M, and Office of Management and Budget \$104M, among other agencies. In addition, there are \$120M lower than projected disbursements in other OpEx, largely due to unspent funds from the Medicaid reserve and Broadband program, projected to be spent during FY26. The variance is partially offset by higher disbursements for the Gaming Commission (\$70M), the Adm. of Families and Children (\$65M), and the Adm. for the Comprehensive Care and Development of Children (\$52M). Additionally, ASSMCA disbursed \$83M in returns of unused federal disaster funds assigned after Hurricane Maria, which largely accounts for the (\$91M) variance in the agency.

Vendor Disbursements (\$M)	YTD Variance
Agency	
Department of Education	\$ 301
Department of Health	325
Department of Correction and Rehabilitation	23
Department of Public Security	32
All Other Agencies	142
Total YTD Variance	\$ 824



Footnotes

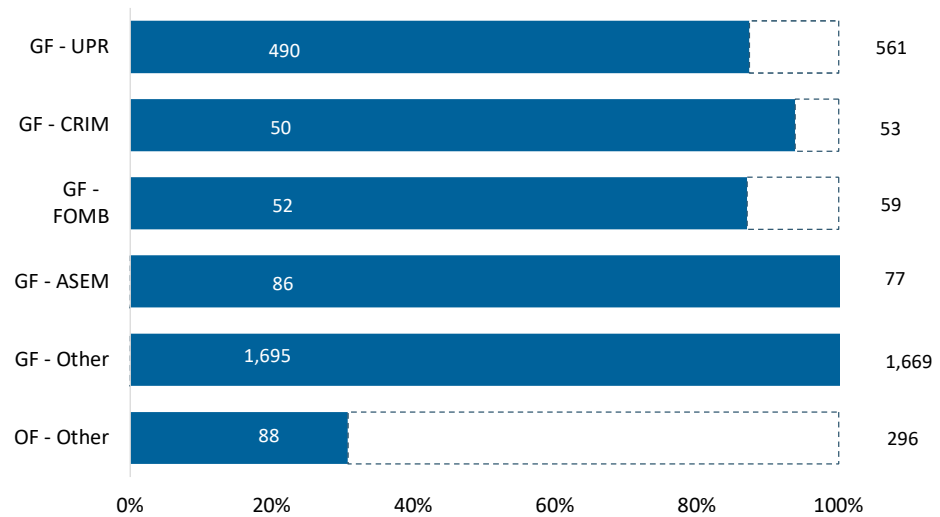
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

Puerto Rico Department of Treasury | Hacienda
State Funded Budgetary Transfers Summary

Key Takeaways / Notes

- 1) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY26 divided by twelve, subject to a 5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity.
- 2) Variances are largely related to capital expenditures and other payments from prior year funds.

YTD FY2026 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 490	\$ 561	\$ 71
GF - CRIM	50	53	3
GF - FOMB	52	59	8
GF - ASEM	86	77	(9)
GF - Other	1,695	1,669	(26)
OF - Other	91	296	205
Total	\$ 2,464	\$ 2,715	\$ 251

YTD Appropriation Variance (\$M)

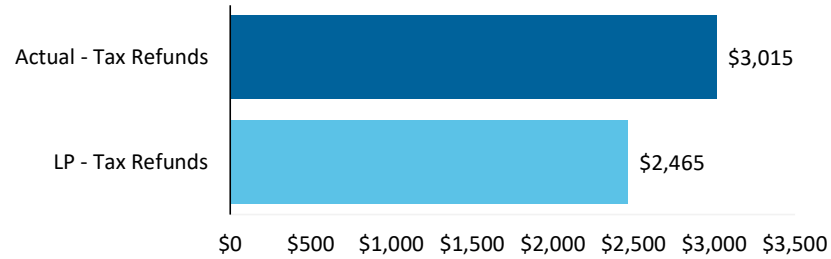
Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 490	\$ 514	\$ 24
GF - CRIM	50	49	(1)
GF - FOMB	52	54	3
GF - ASEM	86	70	(16)
GF - Other	1,695	1,571	(124)
OF - Other	91	261	170
Total	\$ 2,464	\$ 2,519	\$ 55

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 \$550M 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.

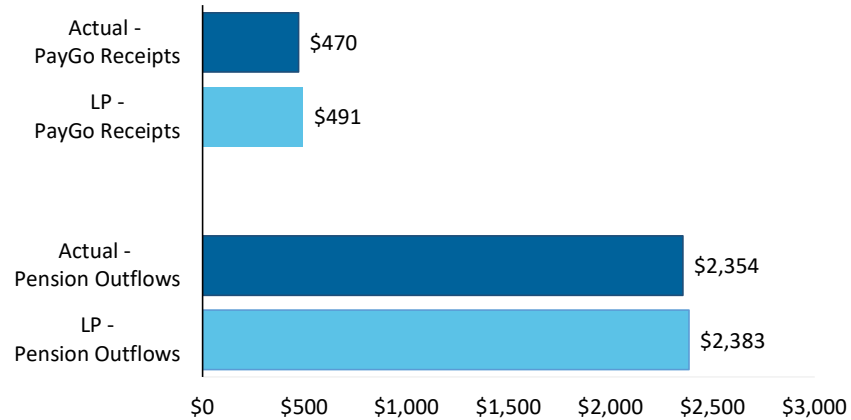
YTD Tax Refunds Disbursed (\$M)



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)



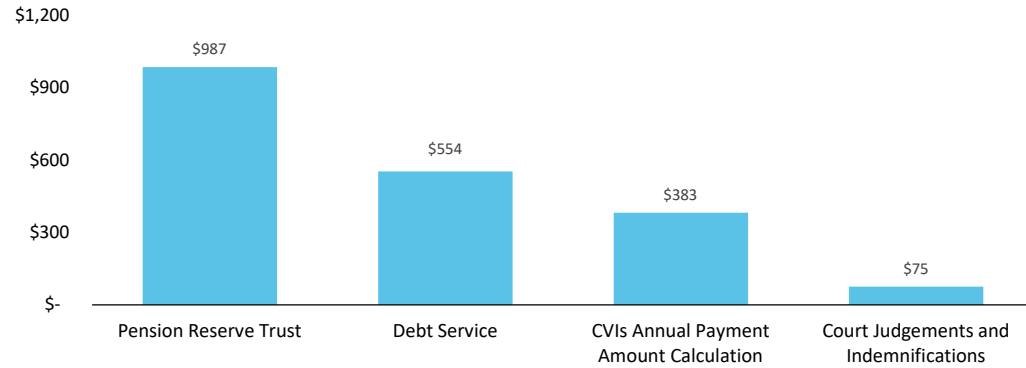
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,998M 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	\$ 987
<i>Monthly Act 80 Contributions</i>	16
<i>Annual Contribution</i>	970
Debt Service	554
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	\$ 1,998

Plan-Related Disbursements (\$M)



Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 195,364	\$ 14,387	\$ 209,752
025	Hacienda (entidad interna - fines de contabilidad)	106,266	5	106,271
081	Department of Education	89,102	12,270	101,372
049	Department of Transportation and Public Works	35,100	81	35,181
067	Department of Labor and Human Resources	22,829	245	23,074
045	Department of Public Security	21,904	0	21,904
123	Families and Children Administration	12,969	118	13,087
050	Department of Natural and Environmental Resources	12,662	8	12,670
122	Department of the Family	12,186	-	12,186
014	Environmental Quality Board	11,048	331	11,379
024	Department of the Treasury	10,077	4	10,081
137	Department of Correction and Rehabilitation	8,744	5	8,750
311	Gaming Commission	7,479	38	7,517
095	Mental Health and Addiction Services Administration	5,146	143	5,289
241	Administration for Integral Development of Childhood	3,974	472	4,446
126	Vocational Rehabilitation Administration	4,334	5	4,339
127	Administration for Socioeconomic Development of the Family	4,210	53	4,263
016	Office of Management and Budget	4,014	2	4,017
078	Department of Housing	3,473	451	3,924
271	Office of Information Technology and Communications	3,796	-	3,796
043	Puerto Rico National Guard	3,323	4	3,327
087	Department of Sports and Recreation	2,901	76	2,978
038	Department of Justice	2,932	25	2,957
031	General Services Administration	2,694	40	2,734
124	Child Support Administration	2,189	8	2,198
018	Planning Board	2,005	-	2,005
028	Commonwealth Election Commission	1,988	-	1,988
055	Department of Agriculture	1,060	-	1,060
152	Elderly and Retired People Advocate Office	900	100	1,000
015	Office of the Governor	229	768	998
208	Contributions to Municipalities	-	810	810
105	Industrial Commission	806	1	807
266	Office of Public Security Affairs	114	534	649
023	Department of State	572	-	572
155	State Historic Preservation Office	561	4	565
075	Office of the Financial Institutions Commissioner	275	-	275
329	Socio-Economic Development Office	231	-	231
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	184	-	184
030	Office of Administration and Transformation of HR in the Govt.	173	0	173
096	Women's Advocate Office	127	-	127
298	Public Service Regulatory Board	124	-	124

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
120	Veterans Advocate Office	115	-	115
281	Office of the Electoral Comptroller	104	-	104
143	Office of Protection and Advocacy of Persons with Disabilities	62	-	62
069	Department of Consumer Affairs	61	-	61
226	Joint Special Counsel on Legislative Donations	57	-	57
022	Office of the Commissioner of Insurance	53	-	53
279	Public Service Appeals Commission	43	-	43
060	Citizen's Advocate Office (Ombudsman)	30	0	30
231	Health Advocate Office	23	-	23
139	Parole Board	16	-	16
037	Civil Rights Commission	15	-	15
068	Labor Relations Board	15	-	15
034	Investigation, Prosecution and Appeals Commission	8	0	8
062	Cooperative Development Commission	5	-	5
010	General Court of Justice	1	-	1
	Other	1	-	1
Total		\$ 598,674	\$ 30,990	\$ 629,664

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	-	34,821	6,516	168,415	209,752
025	Hacienda (entidad interna - fines de contabilidad)	5	10,898	2,339	93,028	106,271
081	Department of Education	-	48,423	10,079	42,870	101,372
049	Department of Transportation and Public Works	-	11,223	6,071	17,887	35,181
067	Department of Labor and Human Resources	-	5,416	2,886	14,773	23,074
045	Department of Public Security	-	4,999	1,418	15,487	21,904
123	Families and Children Administration	-	5,918	873	6,296	13,087
050	Department of Natural and Environmental Resources	-	2,170	292	10,209	12,670
122	Department of the Family	-	2,062	1,798	8,326	12,186
014	Environmental Quality Board	-	491	342	10,546	11,379
024	Department of the Treasury	518	5,922	1,938	1,704	10,081
137	Department of Correction and Rehabilitation	-	6,419	770	1,561	8,750
311	Gaming Comission	-	4,590	2,437	490	7,517
095	Mental Health and Addiction Services Administration	-	2,803	401	2,086	5,289
241	Administration for Integral Development of Childhood	-	2,820	413	1,214	4,446
126	Vocational Rehabilitation Administration	-	2,387	355	1,597	4,339
127	Administration for Socioeconomic Development of the Family	-	2,539	346	1,378	4,263
016	Office of Management and Budget	-	1,178	368	2,471	4,017
078	Department of Housing	-	3,350	249	325	3,924
271	Office of Information Technology and Communications	-	2,363	642	791	3,796
043	Puerto Rico National Guard	-	924	1,095	1,307	3,327
087	Department of Sports and Recreation	-	1,329	357	1,291	2,978
038	Department of Justice	-	1,877	274	806	2,957
031	General Services Administration	-	449	111	2,175	2,734
124	Child Support Administration	-	326	96	1,775	2,198
018	Planning Board	-	323	84	1,598	2,005
028	Commonwealth Election Commission	-	721	102	1,165	1,988
055	Department of Agriculture	-	454	218	387	1,060
152	Elderly and Retired People Advocate Office	-	879	63	58	1,000
015	Office of the Governor	-	946	28	23	998
208	Contributions to Municipalities	-	-	-	810	810
105	Industrial Commission	-	273	11	522	807
266	Office of Public Security Affairs	-	105	8	535	649
023	Department of State	-	84	250	238	572
155	State Historic Preservation Office	-	512	3	50	565
075	Office of the Financial Institutions Commissioner	-	185	0	90	275
329	Socio-Economic Development Office	-	39	79	113	231
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	-	104	27	53	184
030	Office of Administration and Transformation of HR in the Govt.	-	105	1	67	173
096	Women's Advocate Office	-	127	-	1	127
298	Public Service Regulatory Board	-	64	20	39	124
120	Veterans Advocate Office	-	37	15	62	115
281	Office of the Electoral Comptroller	-	32	23	49	104
143	Office of Protection and Advocacy of Persons with Disabilities	-	10	4	48	62
069	Department of Consumer Affairs	-	31	11	19	61
226	Joint Special Counsel on Legislative Donations	-	13	3	41	57
022	Office of the Commissioner of Insurance	-	19	5	29	53
279	Public Service Appeals Commission	-	43	-	-	43
060	Citizen's Advocate Office (Ombudsman)	-	26	-	5	30
231	Health Advocate Office	-	22	-	1	23
139	Parole Board	-	15	-	1	16
037	Civil Rights Commission	-	15	-	1	15

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
068	Labor Relations Board	-	15	-	-	15
034	Investigation, Prosecution and Appeals Commission	-	1	-	7	8
062	Cooperative Development Commission	-	-	-	5	5
010	General Court of Justice	-	1	-	-	1
	Other	-	0	-	1	1
Total		\$ 523	\$ 170,898	\$ 43,419	\$ 414,824	\$ 629,664

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	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	123 - Families and Children Administration	50 - Department of Natural and Environmental Resources	122 - Department of the Family	14 - Environmental Quality Board	24 - Department of the Treasury	137 - Department of Correction and Rehabilitation	311 - Gaming Commission	95 - Mental Health and Addiction Services Administration	241 - Administration for Integral Development of Childh...	126 - Vocational Rehabilitation Administration	127 - Administration for Socioeconomic Development	16 - Office of Management and Budget	78 - Department of Housing	271 - Office of Information Technology and Communications	43 - Puerto Rico National Guard	87 - Department of Sports and Recreation	38 - Department of Justice	124 - Child Support Administration	Other	Thru #025	Collapsed	
	30,992	14,387	5	12,270	81	245	0	118	8	-	331	4	5	38	143	472	5	53	2	451	-	4	76	25	8	2,218	28,772	2,218	
Infrastructure Financing Authority	7,406	6,637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	768	6,637	768	
Public Buildings Authority	6,578	1	-	6,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,578	-
Department of Health	3,217	3,206	-	11	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,217	-
Agricultural Enterprises Development Administrat...	2,296	-	-	2,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,296	-
University of Puerto Rico	1,774	1,365	-	147	-	-	-	118	-	-	-	-	-	-	145	-	-	-	-	-	-	-	-	-	-	-	-	1,774	-
PREPA	1,056	1,056	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,056	-
Municipio De Ciales	840	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810	30	810	-
Medical Services Administration	645	645	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	645	-
Municipio De Coamo	517	57	-	460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	517	-
Emergency Management and Disaster Administration...	479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	479	-	479	-
Department of Housing	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	451	-	-	-	-	-	-	-	451	-
Cardiovascular Center Corporation of Puerto Rico...	441	441	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	441	-
Municipio De Villalba	326	-	-	326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	326	-
Municipio De Camuy	321	-	-	321	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	321	-
Municipio De Bayamon	275	-	-	275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275	-
Department of Labor and Human Resources	273	-	-	273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-
Municipio Bayamon	239	239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	239	-
Municipio De Barceloneta	220	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220	-
Municipio De Rio Grande	192	-	-	192	-	-	-	-	-	-	-	-	-	-	-	214	-	-	-	-	-	-	-	-	-	-	-	192	-
Teacher Retirement System	185	181	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	-
General Services Administration	178	105	-	1	-	-	-	-	-	-	50	-	-	-	(0)	-	-	-	-	-	-	-	-	23	-	-	-	178	-
Municipio De San Lorenzo	166	57	-	79	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166	-
Municipio De Comerio	144	144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	-
Municipio De Yauco	141	-	-	138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	141	-
Municipio De Guayanilla	126	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	126	-
Municipio De Aguas Buenas	124	-	-	29	23	-	-	-	-	-	-	-	-	-	-	113	-	-	-	-	-	-	-	-	-	21	102	21	-
Municipio De Humacao	116	-	-	109	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	7	109	7	-
Municipio De Guaynabo	116	-	-	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116	-
Municipio De Orocovis	111	-	-	53	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111	-
Municipio De Yabucoa	110	-	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110	-
Municipio De Caguas	102	-	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-
PRASA	94	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	2	-	-	2	76	-	-	5	88	5	-
Municipio De Hormigueros	78	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	7
Municipio Juana Diaz	67	-	-	-	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	-
Municipio De Cayey	56	-	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56	-
Municipio De Manati	56	-	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56	-
Municipio De Lajas	54	-	-	10	-	-	-	-	-	-	-	-	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	54	-
Municipio Autonomo De Caguas	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	-	-	-	-	-	-	-	-	-	53	-
Municipio De Las Marias	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	51	-
Municipio De Aguadilla	48	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	-
Municipio De Sabana Grande	46	-	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	-
Municipio De Utuado	45	-	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-
Municipio De Gurabo	41	-	-	13	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	-
Municipio De Juana Diaz	41	-	-	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	-
Municipio De Guanica	40	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	-
Municipio Autonomo De Manati	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-
Depto Desarrollo Economico Y C	38	-	-	-	-	-	-	-	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-
Institute of Forensic Sciences	34	29	-	-	0	0	0	-	0	-	-	-	0	-	-	-	0	-	0	-	-	3	-	1	-	0	34	0	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date 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.