

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Government of Puerto Rico
Treasury Single Account ("TSA") FY 2026 Cash Flow
As of February 6, 2026

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Glossary

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

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2026 actual results compared to the FY2026 Liquidity Plan.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

Bank Cash Position **Weekly Cash Flow** **YTD Net Cash Flow** **YTD Actual vs LP Variance**
\$11,377 **(\$105)** **\$15** **\$1,339**

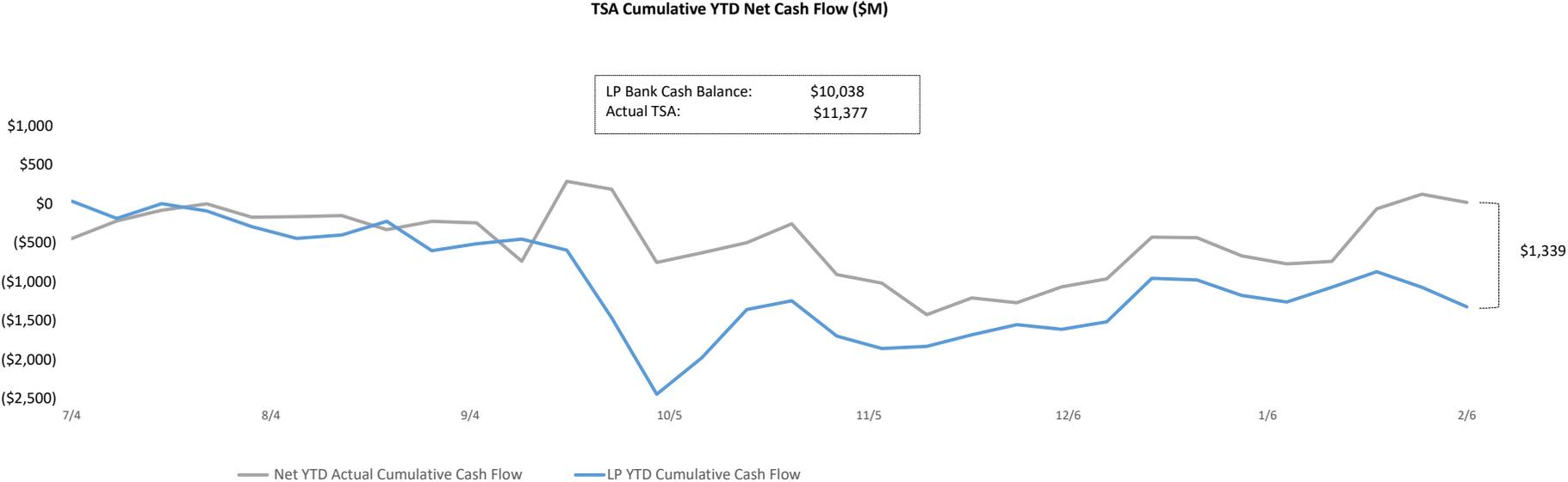
Bridge from FY26 Liquidity Plan projected TSA Cash Balance to actual FY26 TSA Cash Balance as of February 6, 2026

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 2/6/26:	\$ 10,038	
1 State Collections	223	1. State collections are currently higher than projected. The positive variance is mainly driven by higher General Funds of \$380M, partially offset by lower Special Revenue Funds of (\$158M).
2 Federal Fund Net Cash Flow	7	2. Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing weekly variances. The year-to-date favorable variance is primarily driven by lower operating disbursements of \$478M , higher NAP of \$42M, and higher All Other Federal Funds Transfers of \$26M. This partially offset by lower All Other Federal Programs receipts by (\$496M), higher than projected payroll disbursements by (\$31M) and lower Medicaid of (\$12M).
3 Tax Credits & Refunds	758	
4 Payroll and Related Costs	223	
5 Operating Disbursements	(119)	3. Tax refunds and other tax credits are temporarily under projected cash flow due to timing differences.
6 Custody Account Transfers	232	4. Payroll and related costs are currently lower than projected. The positive variance is driven by lower payroll costs on General Funds by \$190M and Other State Funds by \$34M.
All Other	17	5. Operating disbursements are currently higher than projected. The negative variance is driven by higher General Fund disbursements of (\$152M), partially offset by lower Other State Fund disbursements of \$33M.
Actual TSA Cash Account Balance	<u>\$ 11,377</u>	6. Custody account and other transfers are lower than projected, mainly due to timing differences.

Memo: Summary of Cash Balances

TSA Operational Cash	\$ 8,474
TSA Reserves	2,903
Actual TSA Cash Account Balance	<u>\$ 11,377</u>

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

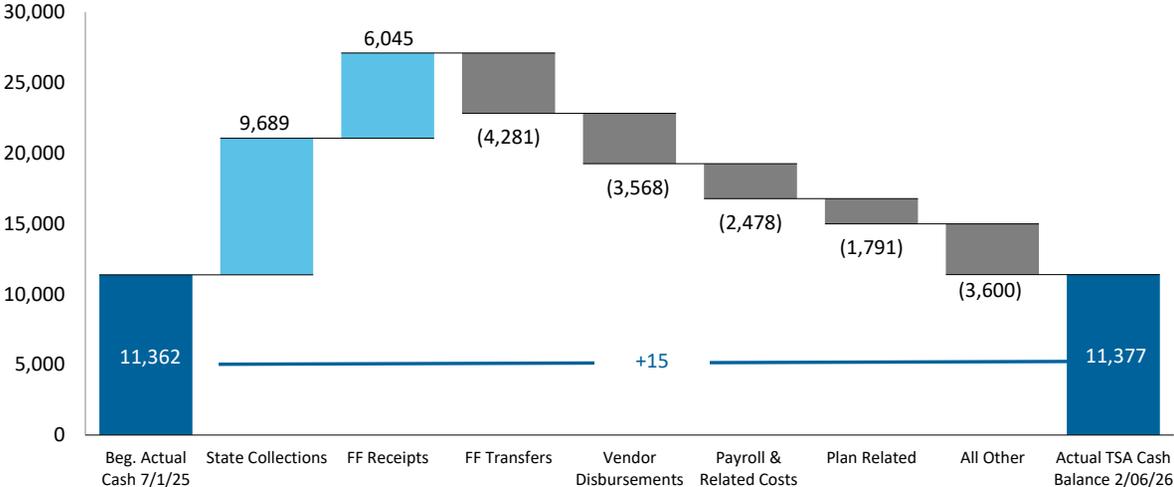
YTD net cash flow is \$15M and cash flow variance to the Liquidity Plan is \$1,339M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

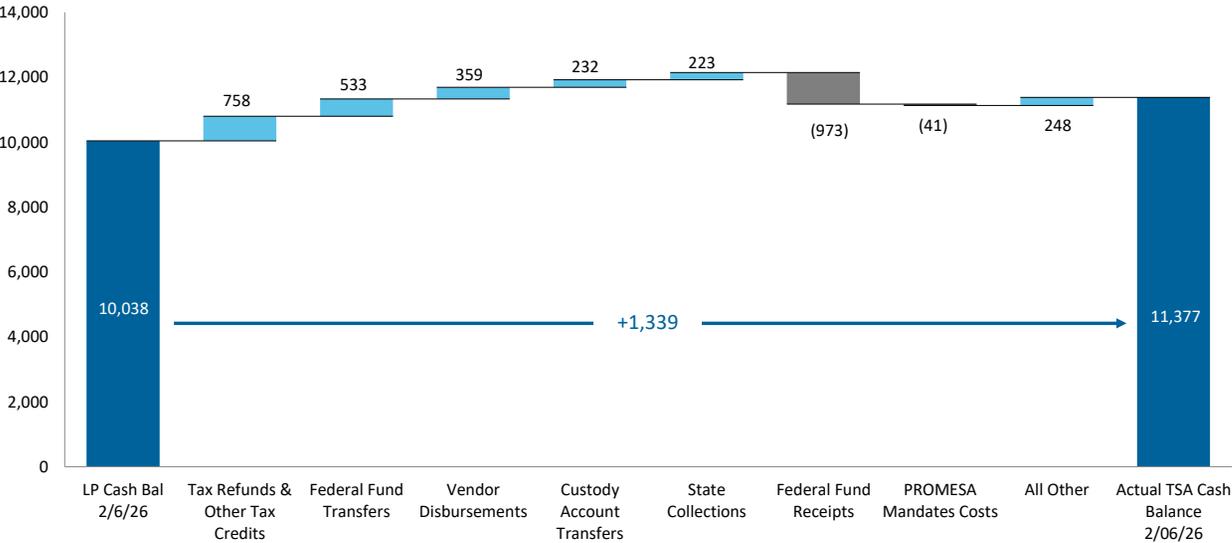
Net Cash Flow - YTD Actuals

1) The primary cash driver of FY26 are State Collections. Federal Fund inflows of \$6,045M represents 37% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$26M. Refer to page 13 for additional detail.

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



TSA YTD Top Cash Flow Variances (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

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

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TSA Cash Flow Actual Results for the Week Ended February 6, 2026

	FY26 Actual	FY26 LP	Variance	FY26 Actual	FY26 LP	Variance YTD
	2/6	2/6	2/6	YTD	YTD	FY26 vs LP
<i>(figures in Millions)</i>						
State Collections						
1	\$179	\$152	\$27	\$8,439	\$8,059	\$380
2	5	3	2	240	226	14
3	8	8	0	265	264	1
4	23	23	(0)	744	917	(173)
5	-	-	-	-	-	-
6	\$215	\$186	\$29	\$9,689	\$9,466	\$223
Federal Fund Receipts						
7	21	15	6	2,435	3,019	(584)
8	33	43	(10)	1,877	1,813	64
9	76	61	14	1,690	2,185	(496)
10	4	-	4	43	-	43
11	\$133	\$119	\$14	\$6,045	\$7,018	(\$973)
Balance Sheet Related						
12	15	5	10	309	318	(8)
13	-	-	-	-	-	-
14	\$15	\$5	\$10	\$309	\$318	(\$8)
Plan of Adjustment Related						
15	-	-	-	91	95	(4)
16	-	-	-	-	-	-
17	-	-	-	\$91	\$95	(\$4)
18	\$363	\$310	\$53	\$16,134	\$16,896	(\$762)
Payroll and Related Costs (e)						
19	(59)	(48)	(11)	(1,867)	(2,057)	190
20	(10)	(10)	(0)	(515)	(484)	(31)
21	(3)	(3)	1	(96)	(129)	34
22	(\$72)	(\$62)	(\$10)	(\$2,478)	(\$2,670)	\$192
Operating Disbursements (f)						
23	(99)	(80)	(19)	(1,510)	(1,358)	(152)
24	(22)	(103)	81	(1,275)	(1,753)	478
25	(29)	(28)	(1)	(783)	(815)	33
26	(\$150)	(\$212)	\$62	(\$3,568)	(\$3,927)	\$359
State-funded Budgetary Transfers						
27	(185)	(190)	5	(1,725)	(1,636)	(89)
28	(20)	(19)	(0)	(65)	(187)	122
29	(\$204)	(\$209)	\$5	(\$1,790)	(\$1,822)	\$33
Federal Fund Transfers						
30	-	(2)	2	(2,431)	(3,002)	572
31	(34)	(42)	8	(1,833)	(1,812)	(22)
32	(1)	-	(1)	(17)	-	(17)
33	(\$35)	(\$44)	\$9	(\$4,281)	(\$4,814)	\$533
Other Disbursements - All Funds						
34	(6)	(10)	4	(1,476)	(1,527)	50
35	(2)	(1)	(1)	(365)	(1,124)	758
36	(1)	(1)	(0)	(57)	(16)	(41)
37	-	-	-	-	-	-
38	-	-	-	-	(10)	10
39	-	(23)	23	(216)	(449)	232
40	-	-	-	-	-	-
41	4	-	4	(78)	(75)	(3)
42	(2)	-	(2)	(17)	-	(17)
43	(\$7)	(\$35)	\$28	(\$2,210)	(\$3,200)	\$989
Plan of Adjustment Related						
44	-	-	-	(1,791)	(1,787)	(4)
45	-	-	-	-	-	-
46	-	-	-	(\$1,791)	(\$1,787)	(\$4)
47	(\$468)	(\$561)	\$93	(\$16,118)	(\$18,220)	\$2,102
48	(\$105)	(\$251)	\$146	\$15	(\$1,324)	\$1,339
49	11,482	10,289	1,193	11,362	11,362	(0)
50	\$11,377	\$10,038	\$1,339	\$11,377	\$10,038	\$1,339
Memo: Summary of Accounts						
	\$8,474					
	2,903					
	<u>\$11,377</u>					

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

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date of this report, the TSA has received \$215.1M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascend to \$2M and merchant charges of \$15.2M. Net interest income for the FY26 was \$197.9M.
- (d) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.
- (i) On July 29 the DTPR completed the first payment for \$25M as part of the third amendment of a loan from the Commonwealth to PREPA, in order to fund the PREPA Employee Retirement System payment. A second payment for \$25M was completed on August 19, and a third payment, for the same amount, on September 29. On October 28, a payment of \$7M was disbursed, ascending to \$82M total payment completed as of the date of this report for FY26.

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General Fund Collections Summary

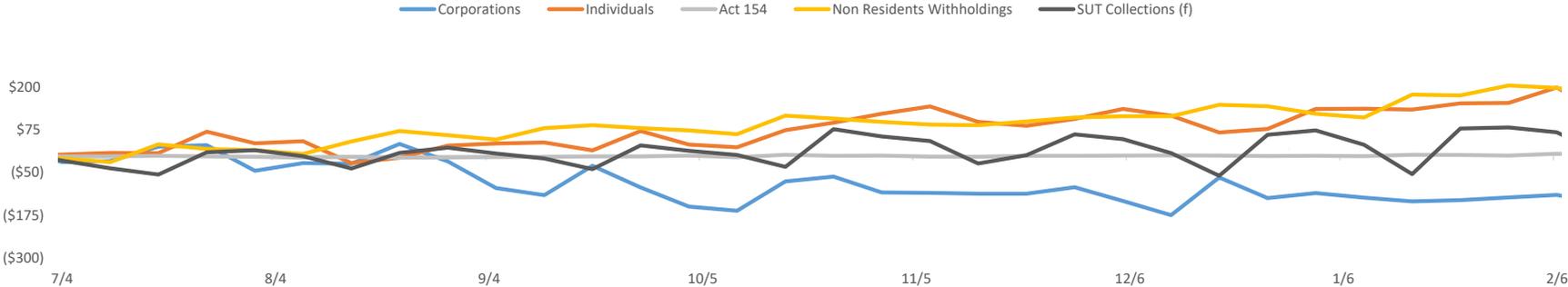
Key Takeaways / Notes

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

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

	Actual (a) YTD 2/6	LP YTD 2/6	Var \$ YTD 2/6	Var % YTD 2/6
General Fund Collections (a)				
Corporations	\$1,638	\$1,754	(\$116)	-7%
Individuals	2,574	2,376	198	8%
Partnerships	176	213	(37)	-17%
Act 154	72	67	5	7%
Non Residents Withholdings	708	511	197	39%
Motor Vehicles	367	463	(95)	-21%
Rum Tax (b)	170	156	14	9%
Alcoholic Beverages	158	191	(33)	-17%
Cigarettes (c)	86	85	1	1%
Other General Fund	883	704	179	25%
Total	\$6,832	\$6,519	\$313	5%
SUT Collections (d)	1,607	1,540	67	4%
Total General Fund Collections	\$ 8,439	\$ 8,059	\$ 380	5%

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Rum Tax is higher than projected by \$14M.
- (c) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (d) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

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Other State Fund Collections Summary

Key Takeaways / Notes

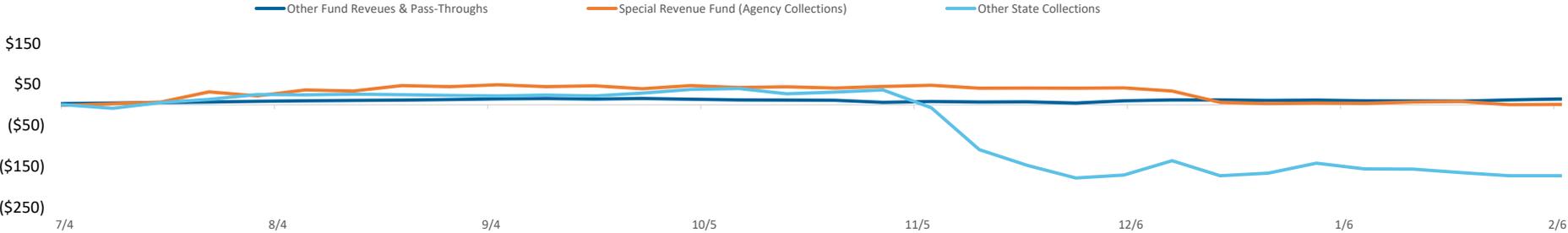
- 1) Other State Fund Collections are lower than projected in the Liquidity Plan. Generally, variances in Agency Collections are mainly driven by timing differences.

- 2) Other State Collections variance is mainly driven by (\$212M) lower than projected Funds under the Custody of the Department of Treasury due to timing differences and (\$12M) lower funds from the Department of Health. This, partially offset by higher than projected funds on the Office of the Commissioner of Financial Institutions for \$24M and \$21M on interest income.

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

	Actual YTD 2/6	LP YTD 2/6	Var \$ YTD 2/6	Var % YTD 2/6
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$240	\$226	\$14	6%
Electronic Lottery	127	116	11	10%
ASC Pass Through	29	16	14	85%
ACCA Pass Through	53	52	1	3%
Other	30	42	(12)	-29%
Special Revenue Fund (Agency Collections)	265	264	1	0%
Department of Education	7	9	(2)	-26%
Department of Health	45	37	8	22%
Department of State	10	9	0	4%
All Other	204	210	(5)	-2%
Other state collections	744	917	(173)	-19%
Interest Income	215	194	21	11%
Puerto Rico Gaming Commission	256	257	(1)	0%
Department of Housing	15	20	(5)	-26%
Department of Health	87	99	(12)	-12%
Office of the Commissioner of Insurance	9	4	5	122%
Funds under the Custody of the Department of Treasury	47	259	(212)	-82%
Office of the Commissioner of Financial Institutions	69	45	24	52%
All Other	45	38	8	21%
Total	\$1,249	\$1,407	(\$158)	-11%

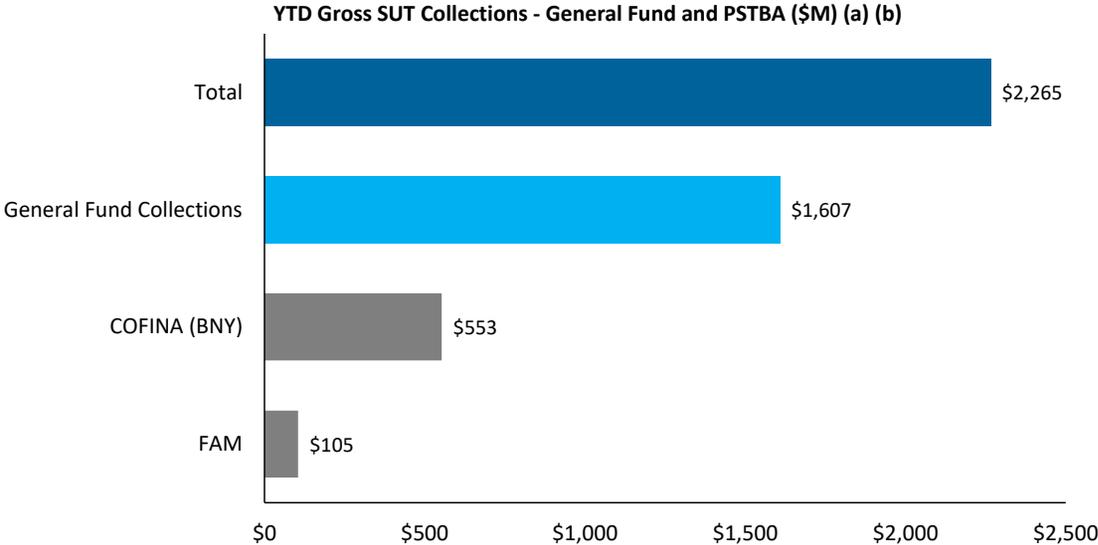
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan Reforecast vs. Actual Cumulative Variance by Category (\$M)



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 February 6, 2026 there is \$42M 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 (a)

Key Takeaways / Notes

- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. 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 the report, \$43M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and (\$17M) were disbursed and reported herein as All Other Federal Funds Transfers; with a net cash flow of \$26M.

- 3) Federal Funds reimbursements are often received with a timing difference in comparison with disbursements, causing weekly variances. The year-to-date unfavorable variance is primarily driven by lower All Other Federal Programs receipts by (\$496M), lower Medicaid by (\$12M) and higher than projected payroll disbursements by (\$31M). These impacts were partially offset by lower operating disbursements of \$478M, higher NAP of \$42M and higher transfers from All Other Federal Funds net cash flow of \$26M.

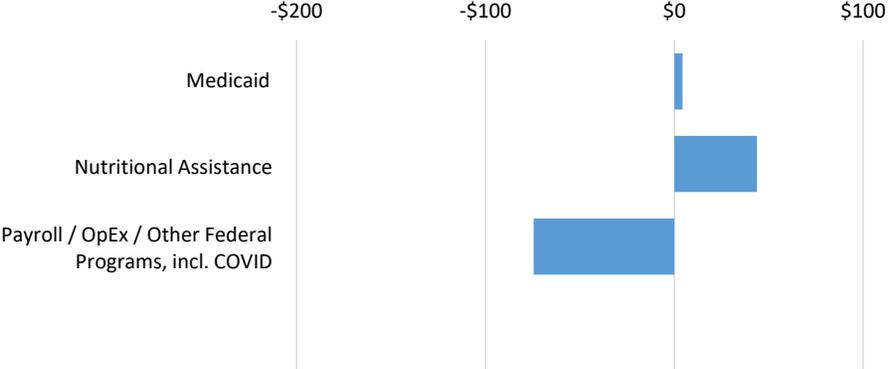
Footnotes

(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.

Weekly FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 21	\$ -	\$ 21	\$ 13	\$ 8
Nutritional Assistance Program (NAP)	33	(34)	(1)	2	(2)
Payroll / OpEx / Other Federal Programs, incl. COVID	79	(33)	46	(52)	98
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	76	(32)	43	(52)	95
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	4	(1)	3	-	3
Federally Reimbursable Tax Credits	-	-	-	-	-
Total	\$ 133	\$ (67)	\$ 67	\$ (38)	\$ 104

YTD Cumulative FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 2,435	\$ (2,431)	\$ 4	\$ 17	\$ (12)
Nutritional Assistance Program (NAP)	1,877	(1,833)	44	2	42
Payroll / OpEx / Other Federal Programs, incl. COVID	1,733	(1,807)	(75)	(52)	(22)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	1,690	(1,790)	(100)	(52)	(48)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	43	(17)	26	-	26
Total	\$ 6,045	\$ (6,071)	\$ (26)	\$ (34)	\$ 7

YTD Federal Funds Net Cash Flows (\$M)

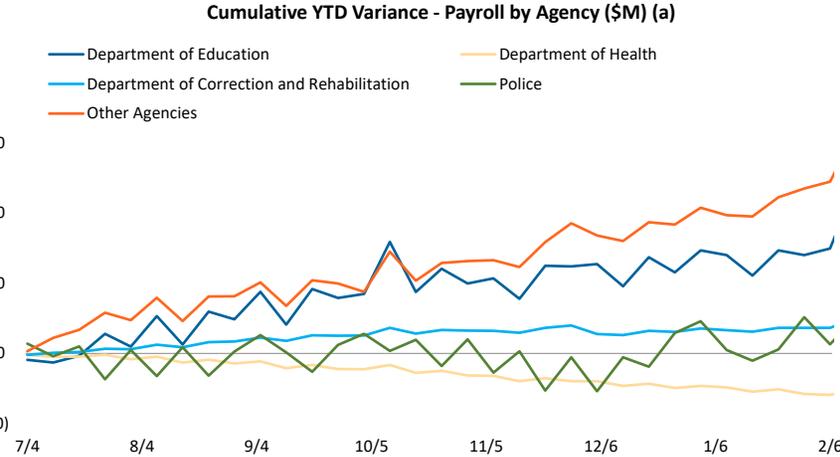


Puerto Rico Department of Treasury | Hacienda
Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

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

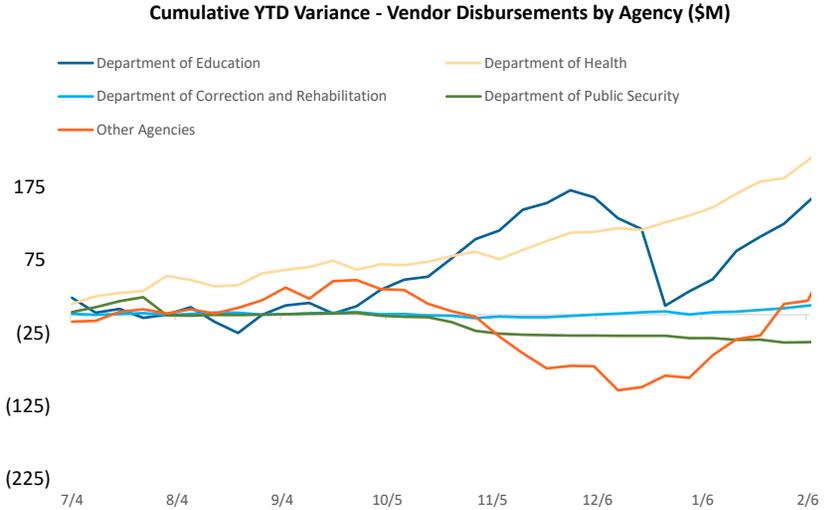
Gross Payroll (\$M) (a)	YTD Variance
Agency	
Department of Education	\$ 75
Department of Health	(30)
Department of Correction & Rehabilitation	18
Police	6
All Other Agencies	122
Total YTD Variance	\$ 192



Key Takeaways / Notes : Vendor Disbursements

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

Vendor Disbursements (\$M)	YTD Variance
Agency	
Department of Health	\$ 211
Department of Education	154
Department of Correction & Rehabilitation	12
Department of Public Security	(38)
All Other Agencies	19
Total YTD Variance	\$ 359



Footnotes

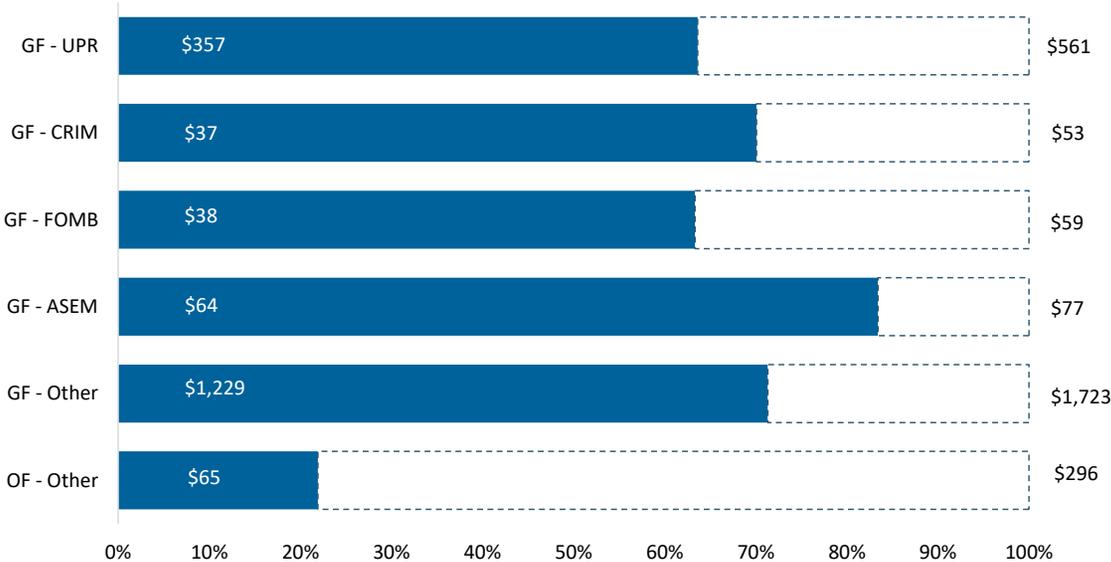
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll, and (iii) Cash outlays for wage garnishments by Agency.

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

Key Takeaways / Notes

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

YTD FY2026 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 357	\$ 561	\$ 204
GF - CRIM	37	53	16
GF - FOMB	38	59	22
GF - ASEM	64	77	13
GF - Other	1,229	1,723	494
OF - Other	65	296	231
Total	\$ 1,790	\$ 2,769	\$ 980

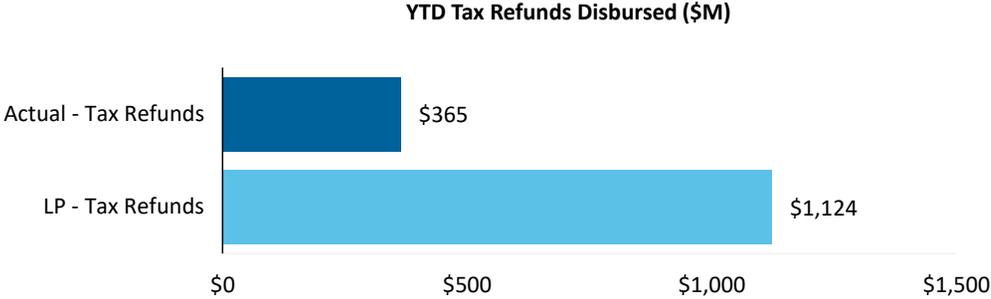
YTD Appropriation Variance (\$M)

Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 357	\$ 355	\$ (2)
GF - CRIM	37	34	(4)
GF - FOMB	38	38	(0)
GF - ASEM	64	48	(15)
GF - Other	1,229	1,161	(68)
OF - Other	65	187	122
Total	\$ 1,790	\$ 1,822	\$ 33

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

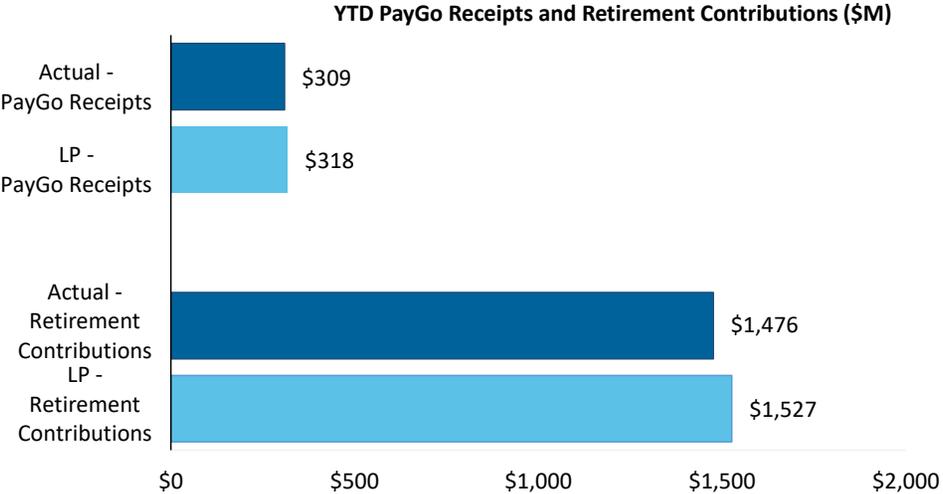
Key Takeaways / Notes : Tax Credits & Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are -\$758M lower than projected.



Key Takeaways / Notes : PayGo Receipts and Retirement Contributions

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

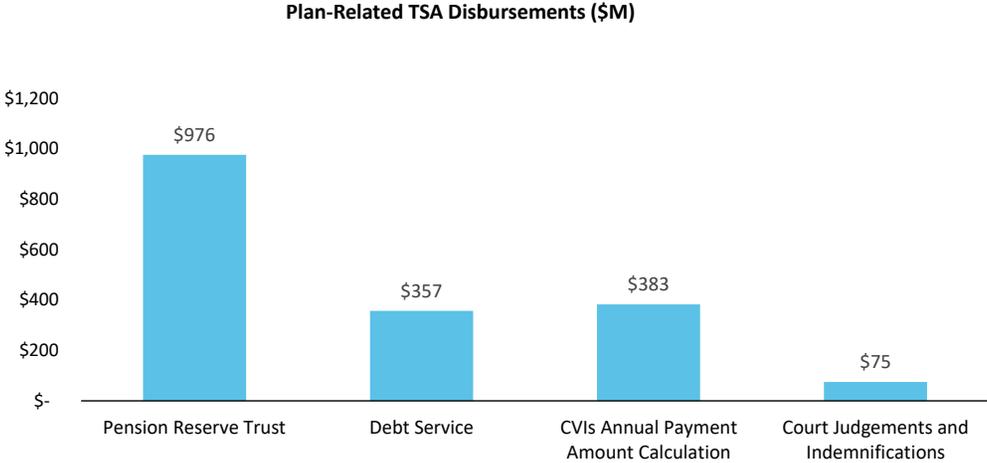


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,791M has been transferred out of the TSA for POA related payments during FY26. On September 30, \$898M were contributed to the Pension Reserve Trust. On October 30, an additional Pension Reserve Trust contribution was made for \$72.5M. On December 30, a \$75M Public Debt payment related to GUC Reserve, was processed.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 976
<i>Annual Contribution</i>	970
<i>Monthly Act 80 Contributions</i>	6
Debt Service	357
CVIs Annual Payment Amount Calculation	383
Court Judgements and Indemnifications	75
Total	\$ 1,791



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	\$ 201,601	\$ 7,164	\$ 208,765
081	Department of Education	117,628	15,023	132,651
025	Hacienda (entidad interna - fines de contabilidad)	98,153	4	98,158
049	Department of Transportation and Public Works	29,689	30	29,718
050	Department of Natural and Environmental Resources	26,622	8	26,630
045	Department of Public Security	25,682	22	25,704
123	Families and Children Administration	23,339	55	23,394
067	Department of Labor and Human Resources	19,604	253	19,856
271	Office of Information Technology and Communications	18,412	-	18,412
024	Department of the Treasury	18,077	258	18,335
329	Socio-Economic Development Office	8,780	4,927	13,707
137	Department of Correction and Rehabilitation	12,645	13	12,658
122	Department of the Family	9,698	-	9,698
095	Mental Health and Addiction Services Administration	9,187	239	9,426
311	Gaming Commission	6,922	190	7,112
126	Vocational Rehabilitation Administration	4,957	4	4,961
087	Department of Sports and Recreation	2,661	1,707	4,368
016	Office of Management and Budget	4,276	3	4,279
043	Puerto Rico National Guard	3,565	7	3,571
241	Administration for Integral Development of Childhood	3,027	83	3,109
127	Administration for Socioeconomic Development of the Family	3,040	53	3,093
038	Department of Justice	2,524	25	2,548
018	Planning Board	2,217	-	2,217
155	State Historic Preservation Office	2,168	4	2,172
078	Department of Housing	1,780	-	1,780
124	Child Support Administration	1,661	8	1,669
028	Commonwealth Election Commission	1,668	-	1,668
031	General Services Administration	1,301	83	1,384
120	Veterans Advocate Office	1,312	-	1,312
023	Department of State	1,222	-	1,222
266	Office of Public Security Affairs	389	579	968
208	Contributions to Municipalities	-	810	810
105	Industrial Commission	735	1	736
055	Department of Agriculture	653	-	653
152	Elderly and Retired People Advocate Office	376	0	376
298	Public Service Regulatory Board	266	5	271
015	Office of the Governor	233	-	233
022	Office of the Commissioner of Insurance	200	-	200
096	Women's Advocate Office	195	-	195
075	Office of the Financial Institutions Commissioner	145	-	145
153	Advocacy for Persons with Disabilities of the Commonwealth	98	-	98

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
281	Office of the Electoral Comptroller	94	-	94
030	Office of Administration and Transformation of HR in the Gov	85	-	85
226	Joint Special Counsel on Legislative Donations	62	-	62
069	Department of Consumer Affairs	57	-	57
143	Office of Protection and Advocacy of Persons with Disabilities	48	-	48
231	Health Advocate Office	28	0	29
037	Civil Rights Commission	21	-	21
062	Cooperative Development Commission	19	-	19
139	Parole Board	17	-	17
068	Labor Relations Board	15	-	15
060	Citizen's Advocate Office (Ombudsman)	11	1	12
279	Public Service Appeals Commission	11	-	11
034	Investigation, Prosecution and Appeals Commission	7	0	7
040	Puerto Rico Police	5	-	5
026	Special Appropriations for the Central Government Retiremer	1	-	1
	Other	-	-	-
Total		\$ 667,187	\$ 31,560	\$ 698,746

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	22,335	12,308	7,969	166,154	208,765
081	Department of Education	43,409	19,048	11,896	58,298	132,651
025	Hacienda (entidad interna - fines de contabilidad)	5,434	78,039	531	14,155	98,158
049	Department of Transportation and Public Works	3,975	6,201	6,372	13,170	29,718
050	Department of Natural and Environmental Resources	4,760	3,143	4,377	14,350	26,630
045	Department of Public Security	5,184	2,436	1,712	16,373	25,704
123	Families and Children Administration	15,283	1,289	348	6,474	23,394
067	Department of Labor and Human Resources	3,440	2,112	2,307	11,997	19,856
271	Office of Information Technology and Communications	635	3,322	88	14,367	18,412
024	Department of the Treasury	9,005	4,418	2,290	2,623	18,335
329	Socio-Economic Development Office	5,006	8,365	246	90	13,707
137	Department of Correction and Rehabilitation	4,716	5,093	851	1,998	12,658
122	Department of the Family	1,259	1,104	1,454	5,881	9,698
095	Mental Health and Addiction Services Administration	5,352	1,409	409	2,256	9,426
311	Gaming Commission	6,580	337	13	181	7,112
126	Vocational Rehabilitation Administration	2,654	457	130	1,720	4,961
087	Department of Sports and Recreation	499	2,121	905	843	4,368
016	Office of Management and Budget	1,385	572	149	2,173	4,279
043	Puerto Rico National Guard	852	667	1,155	898	3,571
241	Administration for Integral Development of Childhood	1,608	398	101	1,003	3,109
127	Administration for Socioeconomic Development of the Family	1,999	239	125	730	3,093
038	Department of Justice	1,485	796	132	135	2,548
018	Planning Board	358	147	72	1,640	2,217
155	State Historic Preservation Office	374	52	161	1,586	2,172
078	Department of Housing	741	513	368	158	1,780
124	Child Support Administration	100	120	884	565	1,669
028	Commonwealth Election Commission	65	176	14	1,413	1,668
031	General Services Administration	301	407	392	284	1,384
120	Veterans Advocate Office	666	34	86	526	1,312
023	Department of State	164	221	733	104	1,222
266	Office of Public Security Affairs	5	324	-	639	968
208	Contributions to Municipalities	-	-	-	810	810
105	Industrial Commission	85	37	4	610	736
055	Department of Agriculture	230	66	49	308	653
152	Elderly and Retired People Advocate Office	164	159	17	35	376
298	Public Service Regulatory Board	177	49	20	26	271
015	Office of the Governor	88	48	72	25	233
022	Office of the Commissioner of Insurance	177	17	5	1	200
096	Women's Advocate Office	138	50	2	6	195
075	Office of the Financial Institutions Commissioner	64	81	-	-	145
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	29	20	7	42	98
281	Office of the Electoral Comptroller	68	1	6	19	94
030	Office of Administration and Transformation of HR in the Govt.	18	1	10	55	85

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
226	Joint Special Counsel on Legislative Donations	26	0	0	35	62
069	Department of Consumer Affairs	15	27	12	3	57
143	Office of Protection and Advocacy of Persons with Disabilities	2	8	0	38	48
231	Health Advocate Office	25	2	-	1	29
037	Civil Rights Commission	12	9	-	0	21
062	Cooperative Development Commission	13	1	-	5	19
139	Parole Board	10	3	4	0	17
068	Labor Relations Board	15	0	-	-	15
060	Citizen's Advocate Office (Ombudsman)	7	2	-	3	12
279	Public Service Appeals Commission	4	4	1	2	11
034	Investigation, Prosecution and Appeals Commission	1	0	6	0	7
040	Puerto Rico Police	0	1	0	3	5
026	Special Appropriations for the Central Government Retirement System	-	-	-	1	1
	Other	-	-	-	-	-
Total		\$ 150,996	\$ 156,456	\$ 46,484	\$ 344,811	\$ 698,746

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.
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