

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of September FY26 and Q1 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 | September Cash Flow | Monthly Variance | YTD Net Cash Flow | YTD Net Cash Flow Variance |
| \$10,699 | (\$436) | \$421 | (\$663) | \$774 |

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of September 30, 2025

| Cash Flow line item | Variance Bridge (\$M) | Comments |
|---|-----------------------|--|
| Liquidity Plan RF Projected Cash Balance 9/30/25: | \$ 9,925 | 1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$181M and Special Revenue Fund collections of \$80M |
| 1 State Collections | 261 | |
| 2 Federal Fund Net Cash Flow | 10 | 2. The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing monthly variances. The positive YTD variance is mainly driven by higher than projected inflows on Medicaid of \$34M and NAP of \$25M. This partially offset by lower inflows on All Federal Programs and federal funds transfers of (\$39M) and higher payroll and operating disbursements of (\$13M). |
| 3 Tax Refunds & other tax credits | 226 | 3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences. |
| 4 Payroll and Related Costs | 118 | |
| 5 Operating Disbursements | 20 | 4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$98M and Other State Fund payroll of \$20M. |
| 6 Custody Account Transfers | 89 | 5. Operating disbursements are currently lower than projected. The positive variance is driven by Other State Funds of \$20M. |
| All Other | 50 | 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. |
| Actual TSA Cash Balance | \$ 10,699 | |

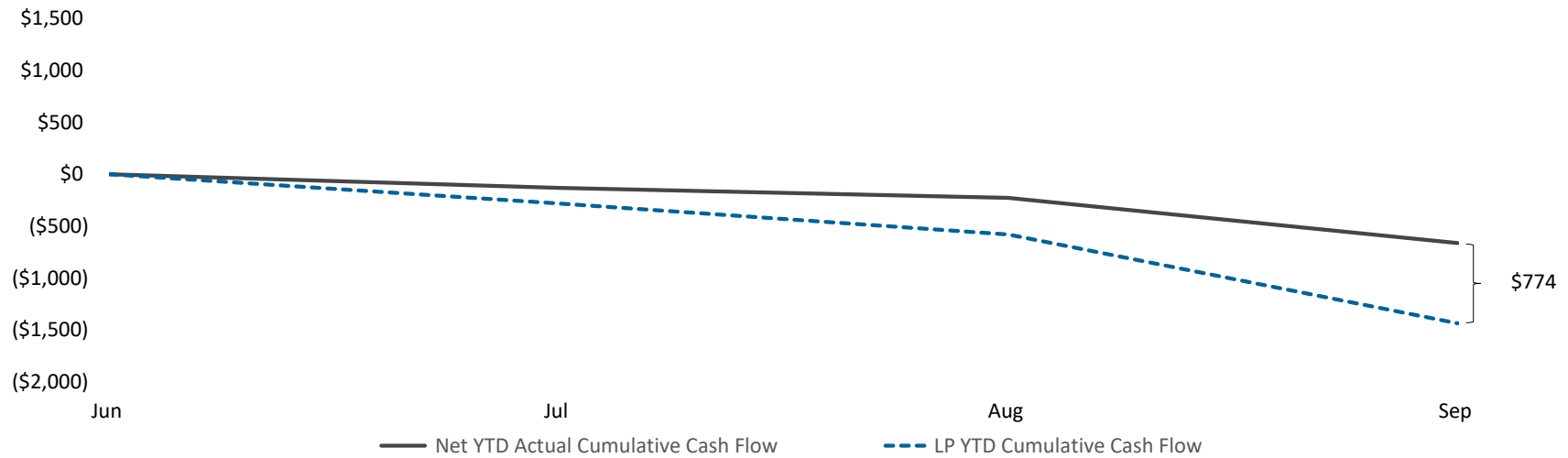
Memo: Summary of Cash Balances

| | |
|--------------------------------|------------------|
| TSA Operational Cash | \$ 7,714 |
| TSA Reserves | 2,985 |
| Actual TSA Cash Balance | \$ 10,699 |

Puerto Rico Department of Treasury | Hacienda
YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

| | |
|-------------------------------|----------|
| LP RF Bank Cash Balance: | \$9,925 |
| Actual TSA Bank Cash Balance: | \$10,699 |



YTD Actuals vs. Liquidity Plan

YTD net cash flow is -\$663M and cash flow variance to the Liquidity Plan is \$774M, with various offsetting variances within.

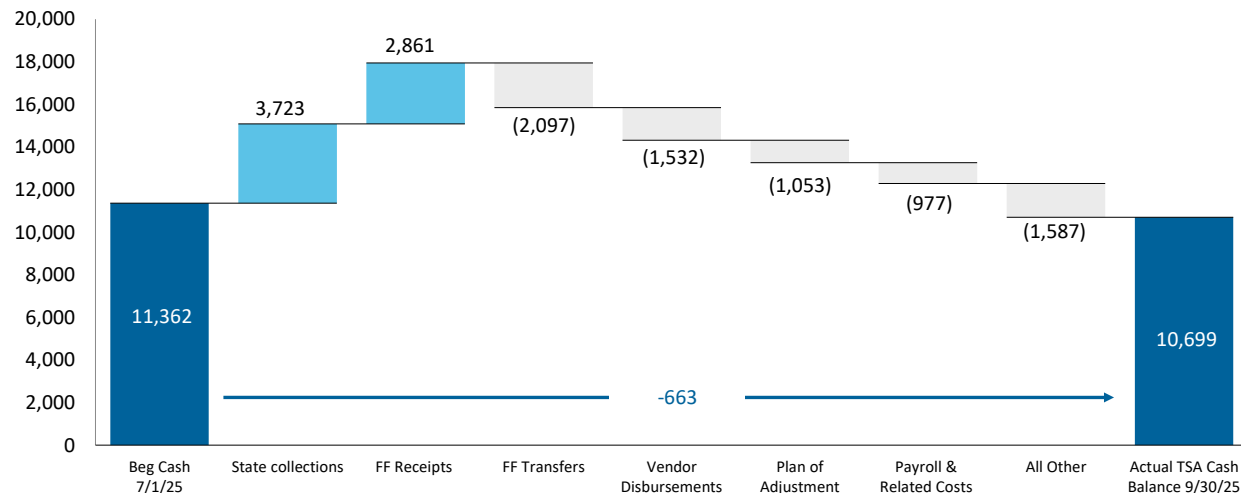
Puerto Rico Department of Treasury | Hacienda

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 \$2,861M represent 42% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$14M (Refer to page 13 for additional detail).

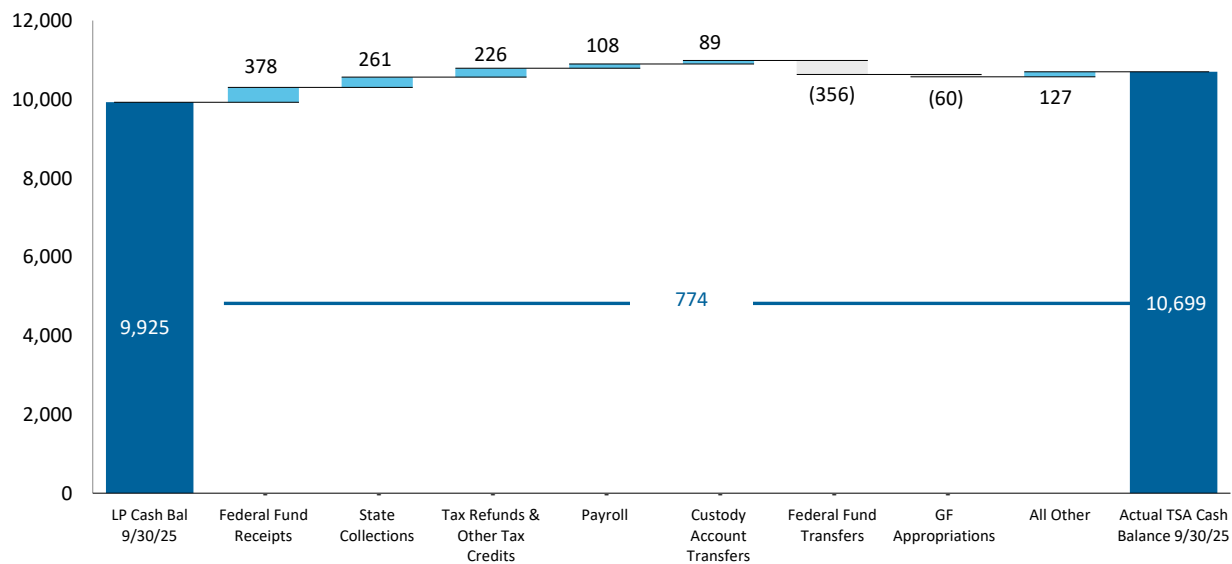
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

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

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results as of September 30, 2025

| | FY26 Actual September | FY26 LP September | Variance September | FY26 Actual (a) YTD | FY26 LP YTD | Variance YTD vs LP |
|---|--------------------------|----------------------|-----------------------|------------------------|------------------|-----------------------|
| <i>(figures in Millions)</i> | | | | | | |
| State Collections | | | | | | |
| General fund collections (b) | \$1,355 | \$1,292 | \$62 | \$3,222 | \$3,041 | \$181 |
| 1 Other fund revenues & Pass-throughs (c) | 16 | 11 | 4 | 56 | 37 | 19 |
| 2 Special Revenue receipts | 25 | 26 | (1) | 146 | 103 | 44 |
| 3 All Other state collections (d) | 97 | 84 | 13 | 298 | 281 | 17 |
| 4 Sweep Account Transfers | — | — | — | — | — | — |
| 5 Subtotal - State collections (b) | \$1,493 | \$1,414 | \$79 | \$3,723 | \$3,461 | \$261 |
| Federal Fund Receipts | | | | | | |
| 6 Medicaid | 627 | 464 | 163 | 1,301 | 987 | 314 |
| 7 Nutrition Assistance Program | 312 | 253 | 59 | 848 | 759 | 89 |
| 8 All Other Federal Programs | 268 | 239 | 29 | 698 | 737 | (39) |
| 9 Other - CRF & CSFRF and EITC | 0 | — | 0 | 14 | — | 14 |
| 10 Subtotal - Federal Fund Receipts | \$1,207 | \$955 | \$252 | \$2,861 | \$2,483 | \$378 |
| Balance Sheet Related | | | | | | |
| 11 Paygo charge | 44 | 45 | (1) | 135 | 134 | 1 |
| 12 Other | — | — | — | — | — | — |
| 13 Subtotal - Other Inflows | \$44 | \$45 | (\$1) | \$135 | \$134 | \$1 |
| Plan of Adjustment Related | | | | | | |
| 14 Intragovernmental Transfers (e) | — | 0 | (0) | 24 | 24 | (0) |
| 15 Other | — | — | — | — | — | — |
| 16 Subtotal - Plan Inflows | — | \$0 | (\$0) | \$24 | \$24 | (\$0) |
| 17 Total Inflows | \$2,743 | \$2,414 | \$330 | \$6,743 | \$6,102 | \$640 |
| Payroll and Related Costs (f) | | | | | | |
| 18 General fund | (263) | (274) | 10 | (737) | (835) | 98 |
| 19 Federal fund | (51) | (64) | 14 | (207) | (197) | (10) |
| 20 Other State fund | (9) | (17) | 8 | (33) | (52) | 20 |
| 21 Subtotal - Payroll and Related Costs | (\$323) | (\$355) | \$32 | (\$977) | (\$1,085) | \$108 |
| Operating Disbursements (g) | | | | | | |
| 22 General fund | (181) | (181) | (0) | (641) | (641) | (0) |
| 23 Federal fund | (174) | (174) | 0 | (543) | (540) | (3) |
| 24 Other State fund | (139) | (138) | (1) | (348) | (369) | 20 |
| 25 Subtotal - Vendor Disbursements | (\$494) | (\$493) | (\$1) | (\$1,532) | (\$1,550) | \$18 |
| State-funded Budgetary Transfers | | | | | | |
| 26 General Fund | (194) | (189) | (5) | (665) | (606) | (60) |
| 27 Other State Fund | (5) | (36) | 30 | (16) | (74) | 58 |
| 28 Subtotal - Appropriations - All Funds | (\$200) | (\$225) | \$25 | (\$681) | (\$680) | (\$1) |
| Federal Fund Transfers | | | | | | |
| 29 Medicaid | (631) | (464) | (168) | (1,263) | (983) | (280) |
| 30 Nutrition Assistance Program | (298) | (253) | (45) | (823) | (759) | (64) |
| 31 All other federal fund transfers | (5) | — | (5) | (12) | — | (12) |
| 32 Subtotal - Federal Fund Transfers | (\$934) | (\$717) | (\$218) | (\$2,097) | (\$1,742) | (\$356) |
| Other Disbursements - All Funds | | | | | | |
| 33 Retirement Contributions | (211) | (217) | 5 | (644) | (650) | 5 |
| 34 Tax Refunds & other tax credits (h) | (32) | (163) | 131 | (244) | (469) | 226 |
| 35 PROMESA Mandates Costs | — | — | — | (0) | — | (0) |
| 36 State Cost Share | (7) | (2) | (5) | (26) | (6) | (20) |
| 37 Milestone Transfers | — | — | — | — | — | — |
| 38 Custody Account Transfers | (1) | (52) | 50 | (69) | (159) | 89 |
| 39 Cash Reserve | — | — | — | — | — | — |
| 40 Loans and Notes Transactions (i) | (25) | (25) | — | (75) | (75) | — |
| 41 All Other | (2) | — | (2) | (6) | — | (6) |
| 42 Subtotal - Other Disbursements - All Funds | (\$278) | (\$459) | \$180 | (\$1,065) | (\$1,359) | \$294 |
| Plan of Adjustment Related | | | | | | |
| 43 Disbursements to Paying Agent (j) | (950) | (1,022) | 73 | (1,053) | (1,124) | 71 |
| 44 Direct Disbursements | — | — | — | — | — | — |
| 45 Subtotal - Plan Disbursements | (\$950) | (\$1,022) | \$73 | (\$1,053) | (\$1,124) | \$71 |
| 46 Total Outflows | (\$3,179) | (\$3,271) | \$92 | (\$7,406) | (\$7,540) | \$133 |
| 47 Net Operating Cash Flow | (\$436) | (\$857) | \$421 | (\$663) | (\$1,437) | \$774 |
| 48 Bank Cash Position, Beginning | 11,134 | 10,782 | 353 | 11,362 | 11,362 | (0) |
| 49 Bank Cash Position, Ending | \$10,699 | \$9,925 | \$774 | \$10,699 | \$9,925 | \$774 |
| Memo: Summary of Accounts | | | | | | |
| Operational | \$7,714 | | | | | |
| Reserves (k) | 2,985 | | | | | |
| Total Bank Cash Position | \$10,699 | | | | | |

Note: Refer to page 7 for footnote reference descriptions.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results as of September 30, 2025

| | FY26 Actual Q1 | FY26 Actual YTD | FY26 LP Q1 | FY26 LP YTD | Variance Q1 | Variance YTD |
|---|-------------------|--------------------|------------------|------------------|----------------|-----------------|
| <i>(figures in Millions)</i> | | | | | | |
| State Collections | | | | | | |
| 1 General fund collections (b) | \$3,222 | \$3,222 | \$3,041 | \$3,041 | \$181 | \$181 |
| 2 Other fund revenues & Pass-throughs (c) | 56 | 56 | 37 | 37 | 19 | 19 |
| 3 Special Revenue receipts | 146 | 146 | 103 | 103 | 44 | 44 |
| 4 All Other state collections (d) | 298 | 298 | 281 | 281 | 17 | 17 |
| 5 Sweep Account Transfers | - | - | - | - | - | - |
| 6 Subtotal - State collections (b) | \$3,723 | \$3,723 | \$3,461 | \$3,461 | \$261 | \$261 |
| Federal Fund Receipts | | | | | | |
| 7 Medicaid | 1,301 | 1,301 | 987 | 987 | 314 | 314 |
| 8 Nutrition Assistance Program | 848 | 848 | 759 | 759 | 89 | 89 |
| 9 All Other Federal Programs | 698 | 698 | 737 | 737 | (39) | (39) |
| 10 Other | 14 | 14 | - | - | 14 | 14 |
| 11 Subtotal - Federal Fund receipts | \$2,861 | \$2,861 | \$2,483 | \$2,483 | \$378 | \$378 |
| Balance Sheet Related | | | | | | |
| 12 Paygo charge | 135 | 135 | 134 | 134 | 1 | 1 |
| 13 Other | - | - | - | - | - | - |
| 14 Subtotal - Other Inflows | \$135 | \$135 | \$134 | \$134 | \$1 | \$1 |
| Plan of Adjustment Related | | | | | | |
| 15 Intragovernmental Transfers (e) | 24 | 24 | 24 | 24 | (0) | (0) |
| 16 Other | - | - | - | - | - | - |
| 17 Subtotal - Plan Inflows | \$24 | \$24 | \$24 | \$24 | (\$0) | (\$0) |
| 18 Total Inflows | \$6,743 | \$6,743 | \$6,102 | \$6,102 | \$640 | \$640 |
| Payroll and Related Costs (f) | | | | | | |
| 19 General fund | (737) | (737) | (835) | (835) | 98 | 98 |
| 20 Federal fund | (207) | (207) | (197) | (197) | (10) | (10) |
| 21 Other State fund | (33) | (33) | (52) | (52) | 20 | 20 |
| 22 Subtotal - Payroll and Related Costs | (\$977) | (\$977) | (\$1,085) | (\$1,085) | \$108 | \$108 |
| Operating Disbursements (g) | | | | | | |
| 23 General fund | (641) | (641) | (641) | (641) | (0) | (0) |
| 24 Federal fund | (543) | (543) | (540) | (540) | (3) | (3) |
| 25 Other State fund | (348) | (348) | (369) | (369) | 20 | 20 |
| 26 Subtotal - Vendor Disbursements | (\$1,532) | (\$1,532) | (\$1,550) | (\$1,550) | \$18 | \$18 |
| State-funded Budgetary Transfers | | | | | | |
| 27 General Fund | (665) | (665) | (606) | (606) | (60) | (60) |
| 28 Other State Fund | (16) | (16) | (74) | (74) | 58 | 58 |
| 29 Subtotal - Appropriations - All Funds | (\$681) | (\$681) | (\$680) | (\$680) | (\$1) | (\$1) |
| Federal Fund Transfers | | | | | | |
| 30 Medicaid | (1,263) | (1,263) | (983) | (983) | (280) | (280) |
| 31 Nutrition Assistance Program | (823) | (823) | (759) | (759) | (64) | (64) |
| 32 All other federal fund transfers | (12) | (12) | - | - | (12) | (12) |
| 33 Subtotal - Federal Fund Transfers | (\$2,097) | (\$2,097) | (\$1,742) | (\$1,742) | (\$356) | (\$356) |
| Other Disbursements - All Funds | | | | | | |
| 34 Retirement Contributions | (644) | (644) | (650) | (650) | 5 | 5 |
| 35 Tax Refunds & other tax credits (h) | (244) | (244) | (469) | (469) | 226 | 226 |
| 36 PROMESA Mandates Costs | (26) | (26) | (6) | (6) | (20) | (20) |
| 37 State Cost Share | - | - | - | - | - | - |
| 38 Milestone Transfers | - | - | - | - | - | - |
| 39 Custody Account Transfers | (69) | (69) | (159) | (159) | 89 | 89 |
| 40 Cash Reserve | - | - | - | - | - | - |
| 41 Loans and Notes Transactions (i) | (75) | (75) | (75) | (75) | - | - |
| 42 All Other | (6) | (6) | - | - | (6) | (6) |
| 43 Subtotal - Other Disbursements - All Funds | (\$1,065) | (\$1,065) | (\$1,359) | (\$1,359) | \$295 | \$295 |
| Plan of Adjustment Related | | | | | | |
| 44 Disbursements to Paying Agent | (1,053) | (1,053) | (1,124) | (1,124) | 71 | 71 |
| 45 Direct Disbursements | - | - | - | - | - | - |
| 46 Subtotal - Plan Disbursements | (\$1,053) | (\$1,053) | (\$1,124) | (\$1,124) | \$71 | \$71 |
| 47 Total Outflows | (\$7,406) | (\$7,406) | (\$7,540) | (\$7,540) | \$134 | \$134 |
| 48 Net Operating Cash Flow | (\$663) | (\$663) | (\$1,437) | (\$1,437) | \$774 | \$774 |
| 49 Bank Cash Position, Beginning | 11,362 | 11,362 | 11,362 | 11,362 | - | - |
| 50 Bank Cash Position, Ending | \$10,699 | \$10,699 | \$9,925 | \$9,925 | \$774 | \$774 |

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 September 30, 2025.
- (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 \$95.6M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascended to \$0.8M and merchant charges were \$5.6M. Net interest income for the FY26 was \$89.2M.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) On September 29, DTPR completed a third disbursement to PREPA for \$25M, as part of the third amendment of a loan from the Commonwealth to PREPA to fund the PREPA Employee Retirement System payment. YTD payment ascends to \$75M.

Puerto Rico Department of Treasury | Hacienda

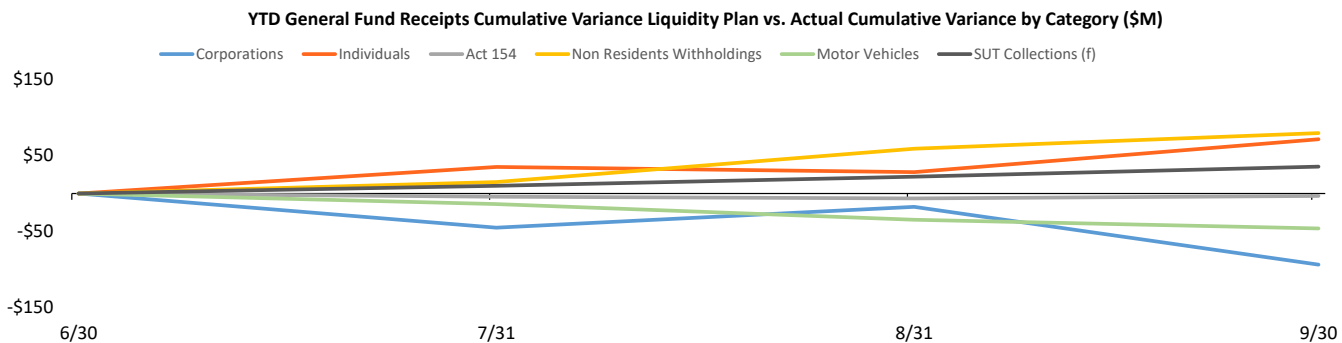
General Fund Collections Summary

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 | | | | |
| Corporations | \$674 | \$768 | (\$94) | -12% |
| Individuals | 1,000 | 929 | 71 | 8% |
| Partnerships | 75 | 84 | (9) | -11% |
| Act 154 | 28 | 31 | (3) | -10% |
| Non Residents Withholdings | 293 | 214 | 79 | 37% |
| Current Year Collections | 293 | 214 | 79 | 37% |
| Current Year NRW for FEDE (Act 73-2008) (b) | - | - | - | |
| Motor Vehicles | 144 | 190 | (46) | -24% |
| Rum Tax (e) | 83 | 73 | 10 | 14% |
| Alcoholic Beverages | 63 | 80 | (17) | -21% |
| Cigarettes (c) | 44 | 39 | 5 | 13% |
| Other General Fund | 402 | 253 | 149 | 59% |
| Total | \$2,807 | \$2,660 | \$146 | 5% |
| SUT Collections (d) | 416 | 380 | \$35 | 9% |
| Total General Fund Collections | \$ 3,222 | \$ 3,041 | \$181 | 6% |



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) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (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.
- (e) Rum Tax is higher than LP by \$10M. Variance may be related to timing difference of cash transfers to TSA.

Puerto Rico Department of Treasury | Hacienda

Other State Fund Collections Summary

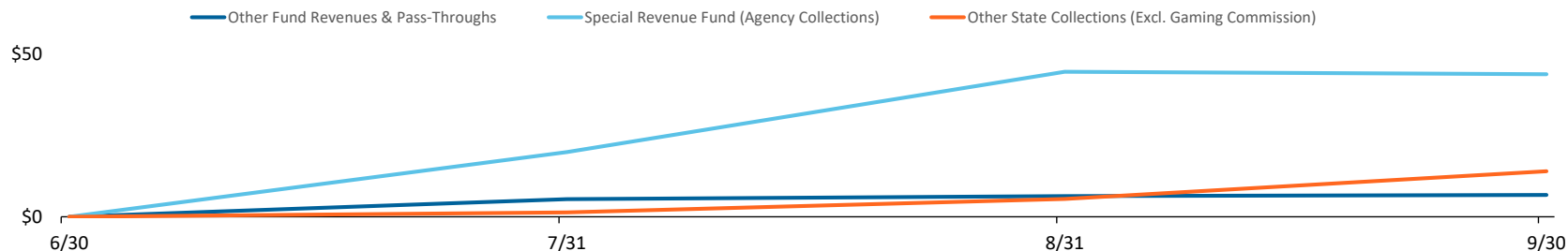
Key Takeaways / Notes

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The positive variance in Special Revenue funds is mainly driven by timing differences. YTD All Other Agencies variance is \$34M higher than LP.
- 2) Other State Collections variance is higher than projected, and is mainly driven by \$24M higher inflows on Funds Under the Custody of the Department of Treasury.

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 | \$56 | \$37 | \$19 | 50% |
| Electronic Lottery | 3 | 3 | (0) | -3% |
| Cigarettes (PRITA) | - | - | - | NA |
| ASC Pass Through | 13 | 7 | 7 | 101% |
| ACAA Pass Through | 22 | 21 | 1 | 3% |
| Other | 17 | 6 | 11 | 193% |
| Special Revenue Fund (Agency Collections) | 146 | 103 | 44 | 43% |
| Department of Education | 5 | 3 | 1 | 30% |
| Department of Health | 23 | 15 | 9 | 59% |
| Department of State | 4 | 4 | 0 | 0% |
| All Other | 114 | 80 | 34 | 42% |
| Other State Collections | 298 | 281 | 17 | 6% |
| Interest Income | 95 | 95 | - | 0% |
| Puerto Rico Gaming Commission | 109 | 105 | 3 | 3% |
| Department of Housing | 6 | 7 | (1) | -13% |
| Department of Health | 46 | 44 | 3 | 6% |
| Office of the Commissioner of Insurance | 1 | 1 | 0 | 11% |
| Funds under the Custody of the Department of Treasury | 24 | (0) | 24 | -5839% |
| Office of the Commissioner of Financial Institutions | 7 | 3 | 4 | 122% |
| All Other | 10 | 26 | (16) | -62% |
| Total | \$500 | \$421 | \$80 | 19% |

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

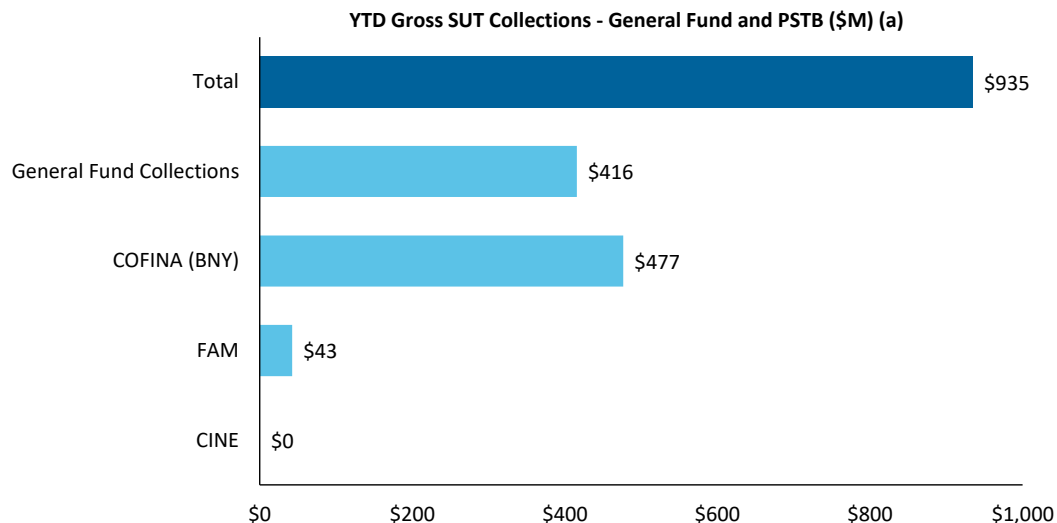


Puerto Rico Department of Treasury | Hacienda

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 September 30, 2025 there is \$5M 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

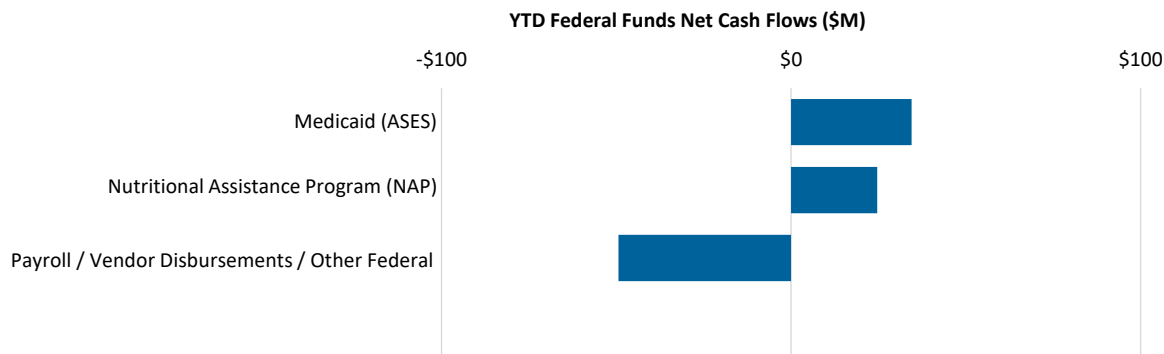
Federal Funds Net Cash Flow Summary

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, \$14M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$12M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$2M.

| | FF Inflows | FF Outflows | Net Cash | | LP Net Cash | Variance |
|--|----------------|-------------------|--------------|-------------|-------------|--------------|
| | | | Flow | Flow | | |
| Monthly FF Net Surplus (Deficit) | | | | | | |
| Medicaid (ASES) | \$ 627 | \$ (631) | \$ (5) | \$ - | \$ - | \$ (5) |
| Nutritional Assistance Program (NAP) | 312 | (298) | 14 | - | - | 14 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | 268 | (230) | 38 | - | - | 38 |
| Federally Reimbursable Tax Credits | - | - | - | - | - | - |
| Total (a) | \$1,207 | \$ (1,159) | \$ 47 | \$ - | \$ - | \$ 47 |

| | FF Inflows | FF Outflows | Net Cash | | LP Net Cash | Variance |
|--|-----------------|-------------------|--------------|-------------|-------------|--------------|
| | | | Flow | Flow | | |
| YTD Cumulative FF Net Surplus (Deficit) | | | | | | |
| Medicaid (ASES) | \$ 1,301 | \$ (1,263) | \$ 38 | \$ 4 | \$ - | \$ 34 |
| Nutritional Assistance Program (NAP) | 848 | (823) | 25 | - | - | 25 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | 712 | (762) | (49) | - | - | (49) |
| <i>Payroll / Vendor Disbursements / Other Federal Programs</i> | <i>698</i> | <i>(750)</i> | <i>(52)</i> | <i>-</i> | <i>-</i> | <i>(52)</i> |
| <i>COVID-19 Federal Funds (CRF & CSLFRF)</i> | <i>14</i> | <i>(12)</i> | <i>2</i> | <i>-</i> | <i>-</i> | <i>2</i> |
| Total (a) | \$ 2,861 | \$ (2,847) | \$ 14 | \$ 4 | \$ - | \$ 10 |



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.

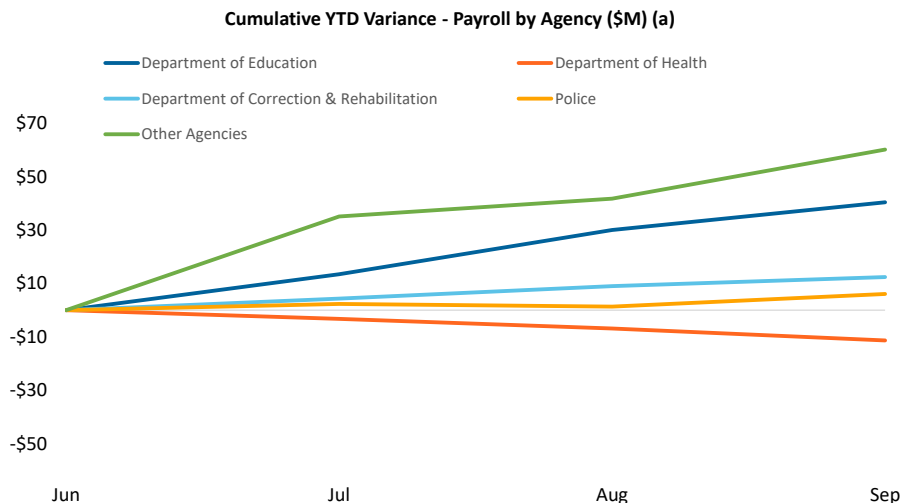
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) The \$108M positive YTD payroll variance is due to lower than expected expenses from the Department of Education, All Other Agencies, Department of Correction and Rehabilitation, and Police Department. This, partially offset by higher than expected expenses from the Department of Health.

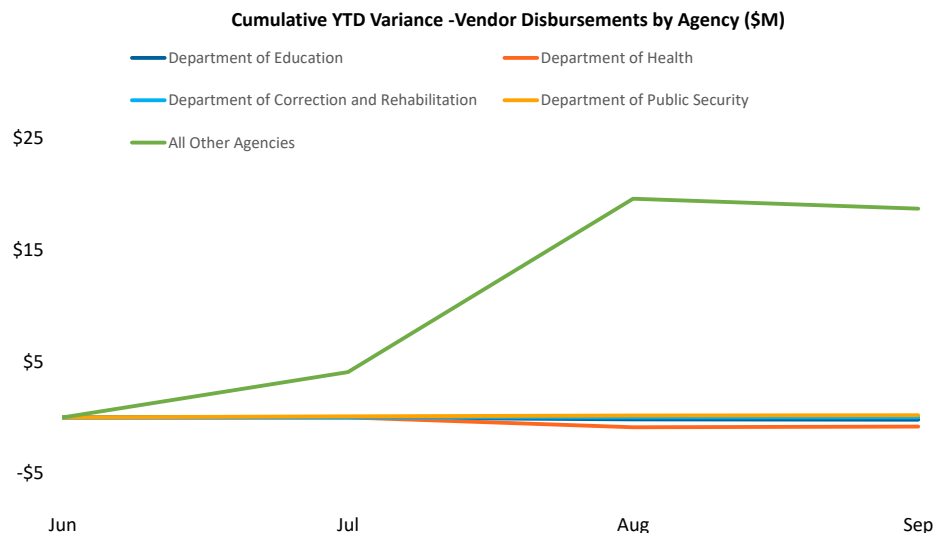
| Gross Payroll (\$M) (a) | YTD |
|---|---------------|
| Agency | Variance |
| Department of Education | \$ 40 |
| Department of Health | (11) |
| Department of Correction & Rehabilitation | 12 |
| Police | 6 |
| All Other Agencies | 60 |
| Total YTD Variance | \$ 108 |



Key Takeaways / Notes : Vendor Disbursements

- 1) Positive variance is due to lower than projected disbursements across most agencies. The agencies mainly driving this variance are the Department of Health \$162M, and Department of Public Security of \$26M. This is partially offset by higher than expected operating disbursements on All Other Agencies of (\$86M) and Department of Education of (\$55M).

| Vendor Disbursements (\$M) | YTD |
|---|--------------|
| Agency | Variance |
| Department of Education | \$ (0) |
| Department of Health | (1) |
| Department of Correction and Rehabilitation | - |
| Department of Public Security | 0 |
| All Other Agencies | 19 |
| Total YTD Variance | \$ 18 |



Footnotes

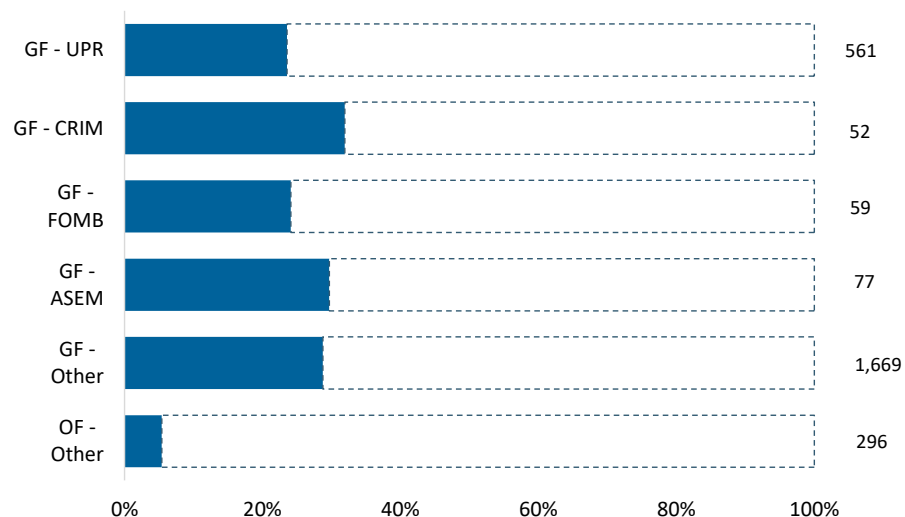
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

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 2.5% 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.

YTD FY2025 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

| Entity Name | Full Year | | |
|--------------|---------------|-----------------|-----------------|
| | Actual YTD | Expectation | Remaining |
| GF - UPR | \$ 132 | \$ 561 | \$ 429 |
| GF - CRIM | 17 | 52 | 35 |
| GF - FOMB | 14 | 59 | 45 |
| GF - ASEM | 23 | 77 | 54 |
| GF - Other | 480 | 1,669 | 1,189 |
| OF - Other | 16 | 296 | 280 |
| Total | \$ 681 | \$ 2,714 | \$ 2,033 |

YTD Appropriation Variance (\$M)

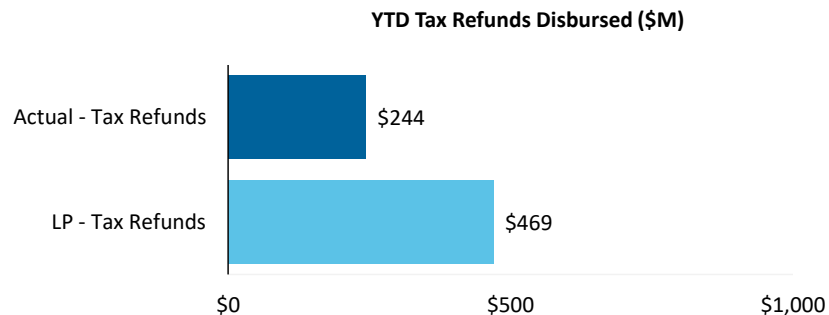
| Entity Name | Actual YTD | LP YTD | Variance |
|--------------|---------------|---------------|---------------|
| GF - UPR | \$ 132 | \$ 133 | \$ 1 |
| GF - CRIM | 17 | 12 | (4) |
| GF - FOMB | 14 | 14 | (0) |
| GF - ASEM | 23 | 18 | (5) |
| GF - Other | 480 | 428 | (52) |
| OF - Other | 16 | 74 | 58 |
| Total | \$ 681 | \$ 680 | \$ (1) |

Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

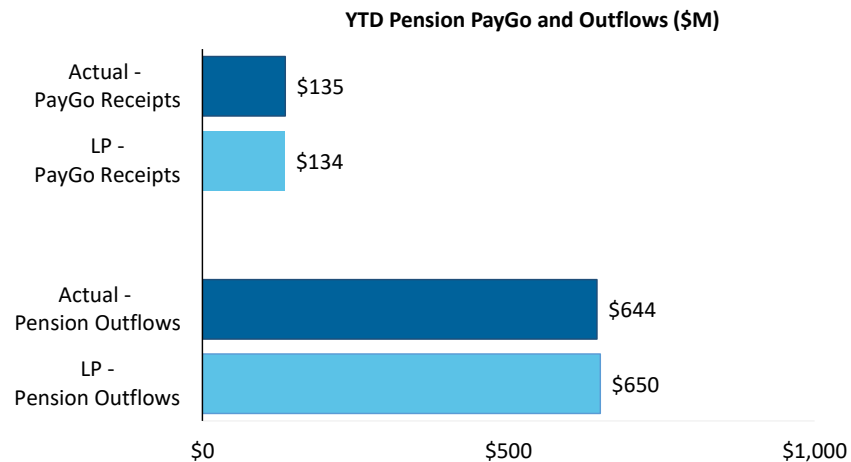
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$226M lower than projected.



Key Takeaways / Notes : Pension PayGo

- 1) YTD PayGo Receipts are over 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

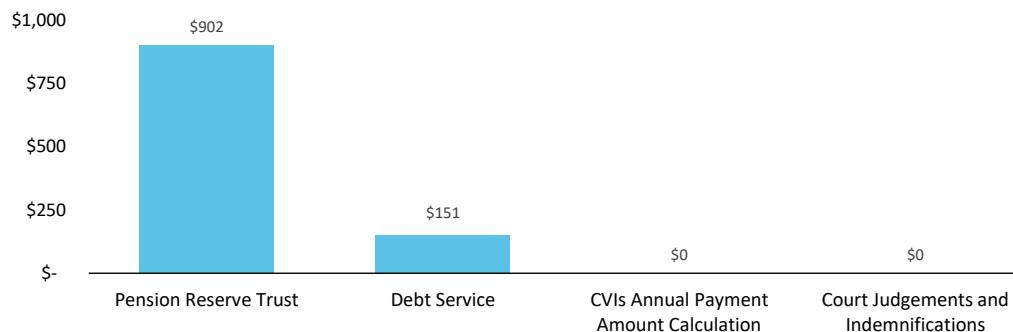
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,053M has been transferred out of the TSA for POA related payments during FY26. On September 30, \$898M were contributed to the Pension Reserve Trust.

Plan-Related TSA Disbursements (\$M)

| | <u>Actual YTD</u> |
|--|-------------------|
| Pension Reserve Trust | \$ 902 |
| <i>Monthly Act 80 Contributions</i> | 5 |
| <i>Annual Contribution</i> | 898 |
| Debt Service | 151 |
| CVIs Annual Payment Amount Calculation | - |
| Court Judgements and Indemnifications | - |
| <i>GUC Reserve</i> | - |
| <i>Eminent Domain Claims</i> | - |
| <i>AFSCME Fee (\$21K Payments)</i> | - |
| Total | \$ 1,053 |

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 | \$ 178,413 | \$ 6,660 | \$ 185,073 |
| 081 | Department of Education | 125,015 | 23,817 | 148,833 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 48,723 | - | 48,723 |
| 049 | Department of Transportation and Public Works | 26,116 | 30 | 26,145 |
| 045 | Department of Public Security | 24,487 | 440 | 24,927 |
| 271 | Office of Information Technology and Communications | 22,716 | 70 | 22,786 |
| 050 | Department of Natural and Environmental Resources | 20,608 | 57 | 20,665 |
| 067 | Department of Labor and Human Resources | 18,678 | 153 | 18,831 |
| 122 | Department of the Family | 13,568 | 23 | 13,591 |
| 123 | Families and Children Administration | 13,246 | 172 | 13,418 |
| 137 | Department of Correction and Rehabilitation | 12,679 | 0 | 12,680 |
| 014 | Environmental Quality Board | 9,492 | 331 | 9,823 |
| 311 | Gaming Commission | 7,808 | 75 | 7,883 |
| 024 | Department of the Treasury | 7,372 | - | 7,372 |
| 087 | Department of Sports and Recreation | 6,207 | 76 | 6,284 |
| 126 | Vocational Rehabilitation Administration | 6,236 | 4 | 6,240 |
| 095 | Mental Health and Addiction Services Administration | 5,125 | (1) | 5,124 |
| 016 | Office of Management and Budget | 4,872 | 2 | 4,875 |
| 127 | Administration for Socioeconomic Development of the Family | 3,736 | 53 | 3,789 |
| 241 | Administration for Integral Development of Childhood | 3,050 | 302 | 3,352 |
| 120 | Veterans Advocate Office | 3,270 | - | 3,270 |
| 078 | Department of Housing | 3,178 | 66 | 3,244 |
| 028 | Commonwealth Election Commission | 3,222 | 1 | 3,223 |
| 043 | Puerto Rico National Guard | 3,143 | 26 | 3,168 |
| 152 | Elderly and Retired People Advocate Office | 3,074 | 6 | 3,081 |
| 155 | State Historic Preservation Office | 2,006 | 4 | 2,010 |
| 018 | Planning Board | 2,003 | - | 2,003 |
| 124 | Child Support Administration | 1,937 | 8 | 1,945 |
| 055 | Department of Agriculture | 1,336 | - | 1,336 |
| 038 | Department of Justice | 1,288 | 24 | 1,312 |
| 031 | General Services Administration | 979 | - | 979 |
| 266 | Office of Public Security Affairs | 60 | 896 | 956 |
| 105 | Industrial Commission | 931 | 1 | 932 |
| 208 | Contributions to Municipalities | - | 810 | 810 |
| 329 | Socio-Economic Development Office | 378 | 338 | 715 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 421 | 131 | 551 |
| 023 | Department of State | 308 | - | 308 |
| 015 | Office of the Governor | 199 | 0 | 199 |
| 022 | Office of the Commissioner of Insurance | 172 | - | 172 |
| 030 | Office of Administration and Transformation of HR in the Govt. | 162 | - | 162 |
| 069 | Department of Consumer Affairs | 91 | - | 91 |

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 |
|--------------|---|--------------------|----------------------------|-------------------|
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 57 | - | 57 |
| 226 | Joint Special Counsel on Legislative Donations | 48 | - | 48 |
| 298 | Public Service Regulatory Board | 36 | - | 36 |
| 281 | Office of the Electoral Comptroller | 19 | - | 19 |
| 060 | Citizen's Advocate Office (Ombudsman) | 17 | 0 | 17 |
| 068 | Labor Relations Board | 11 | - | 11 |
| 075 | Office of the Financial Institutions Commissioner | 11 | - | 11 |
| 096 | Women's Advocate Office | 9 | - | 9 |
| 279 | Public Service Appeals Commission | 8 | - | 8 |
| 231 | Health Advocate Office | 7 | 1 | 7 |
| 037 | Civil Rights Commission | 6 | - | 6 |
| 034 | Investigation, Prosecution and Appeals Commission | 6 | 0 | 6 |
| 139 | Parole Board | 6 | - | 6 |
| 040 | Puerto Rico Police | 2 | - | 2 |
| 026 | Special Appropriations for the Central Government Retirement System | 1 | - | 1 |
| | Other | - | - | - |
| Total | | \$ 586,547 | \$ 34,576 | \$ 621,123 |

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 | 12,836 | 10,307 | 6,230 | 155,699 | 185,073 |
| 081 | Department of Education | 53,905 | 23,615 | 10,353 | 60,960 | 148,833 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 2,946 | 1,625 | 4,030 | 40,121 | 48,723 |
| 049 | Department of Transportation and Public Works | 2,641 | 6,738 | 5,564 | 11,202 | 26,145 |
| 045 | Department of Public Security | 2,067 | 3,014 | 7,465 | 12,381 | 24,927 |
| 271 | Office of Information Technology and Communications | 16,323 | 2,304 | 347 | 3,812 | 22,786 |
| 050 | Department of Natural and Environmental Resources | 681 | 909 | 1,328 | 17,746 | 20,665 |
| 067 | Department of Labor and Human Resources | 1,712 | 1,032 | 1,297 | 14,789 | 18,831 |
| 122 | Department of the Family | 1,203 | 1,857 | 1,667 | 8,863 | 13,591 |
| 123 | Families and Children Administration | 1,844 | 1,972 | 1,169 | 8,432 | 13,418 |
| 137 | Department of Correction and Rehabilitation | 4,841 | 4,326 | 3,297 | 216 | 12,680 |
| 014 | Environmental Quality Board | 357 | 202 | 151 | 9,114 | 9,823 |
| 311 | Gaming Commission | 7,368 | 210 | 261 | 45 | 7,883 |
| 024 | Department of the Treasury | 2,914 | 2,516 | 909 | 1,033 | 7,372 |
| 087 | Department of Sports and Recreation | 432 | 461 | 387 | 5,004 | 6,284 |
| 126 | Vocational Rehabilitation Administration | 1,662 | 308 | 1,084 | 3,187 | 6,240 |
| 095 | Mental Health and Addiction Services Administration | 1,559 | 1,643 | 596 | 1,326 | 5,124 |
| 016 | Office of Management and Budget | 338 | 1,029 | 394 | 3,114 | 4,875 |
| 127 | Administration for Socioeconomic Development of the Family | 1,747 | 938 | 698 | 405 | 3,789 |
| 241 | Administration for Integral Development of Childhood | 1,160 | 309 | 426 | 1,457 | 3,352 |
| 120 | Veterans Advocate Office | 17 | 26 | 121 | 3,107 | 3,270 |
| 078 | Department of Housing | 1,136 | 721 | 469 | 919 | 3,244 |
| 028 | Commonwealth Election Commission | 156 | 89 | 30 | 2,947 | 3,223 |
| 043 | Puerto Rico National Guard | 1,424 | 732 | 472 | 540 | 3,168 |
| 152 | Elderly and Retired People Advocate Office | 2,101 | 632 | 318 | 30 | 3,081 |
| 155 | State Historic Preservation Office | 555 | 992 | 248 | 215 | 2,010 |
| 018 | Planning Board | 202 | 165 | 102 | 1,534 | 2,003 |
| 124 | Child Support Administration | 83 | 239 | 32 | 1,591 | 1,945 |
| 055 | Department of Agriculture | 65 | 80 | 51 | 1,139 | 1,336 |
| 038 | Department of Justice | 477 | 403 | 71 | 362 | 1,312 |
| 031 | General Services Administration | 175 | 399 | 199 | 206 | 979 |
| 266 | Office of Public Security Affairs | 60 | 318 | 3 | 576 | 956 |
| 105 | Industrial Commission | 154 | 35 | 22 | 721 | 932 |
| 208 | Contributions to Municipalities | - | - | - | 810 | 810 |
| 329 | Socio-Economic Development Office | 117 | 68 | 77 | 453 | 715 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 5 | 5 | 9 | 533 | 551 |
| 023 | Department of State | 48 | 188 | 24 | 48 | 308 |
| 015 | Office of the Governor | 78 | 54 | 15 | 52 | 199 |
| 022 | Office of the Commissioner of Insurance | 151 | 7 | 6 | 8 | 172 |
| 030 | Office of Administration and Transformation of HR in the Govt. | 73 | 23 | 62 | 5 | 162 |
| 069 | Department of Consumer Affairs | 44 | 39 | 2 | 7 | 91 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Pu | 9 | 2 | 40 | 7 | 57 |
| 226 | Joint Special Counsel on Legislative Donations | 8 | 5 | 9 | 26 | 48 |
| 298 | Public Service Regulatory Board | 11 | 21 | 0 | 4 | 36 |
| 281 | Office of the Electoral Comptroller | 19 | - | - | - | 19 |
| 060 | Citizen's Advocate Office (Ombudsman) | 4 | 1 | 0 | 12 | 17 |
| 068 | Labor Relations Board | - | 11 | - | - | 11 |
| 075 | Office of the Financial Institutions Commissioner | 11 | - | - | - | 11 |
| 096 | Women's Advocate Office | 6 | 3 | - | 1 | 9 |
| 279 | Public Service Appeals Commission | 5 | 3 | - | - | 8 |
| 231 | Health Advocate Office | 2 | 4 | - | 1 | 7 |
| 037 | Civil Rights Commission | 0 | 3 | 3 | 0 | 6 |

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 |
|--------------|--|-------------------|------------------|------------------|-------------------|-------------------|
| 034 | Investigation, Prosecution and Appeals Commission | 1 | 5 | - | 1 | 6 |
| 139 | Parole Board | 2 | 2 | 2 | 0 | 6 |
| 040 | Puerto Rico Police | - | - | 1 | 1 | 2 |
| 026 | Special Appropriations for the Central Government Retirement Sys | 1 | - | - | - | 1 |
| | Other | - | - | - | - | - |
| Total | | \$ 125,735 | \$ 70,587 | \$ 50,039 | \$ 374,762 | \$ 621,123 |

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.

