



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
For the month of June FY24 and Q4 FY24*

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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.
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
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 FY2024 actual results compared to the FY2024 Liquidity Plan("LP").
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

Bank Cash Position	June Cash Flow	Monthly Variance	Q4 Cash Flow	Q4 Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$10,049	\$756	\$385	\$1,126	(\$116)	\$1,776	\$2,237

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of June 30, 2024

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 6/30/24:	\$ 7,813	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$763M and Special Revenue Fund collections of \$342M.
1 State Collections	1,105	2.The Federal Funds are currently lower than projected. The negative YTD variance is mainly driven by higher than projected disbursements from All Other Federal Programs of \$373M and Federal Funds Transfers of \$36M. This is partially offset by lower than projected operating disbursements of \$235M, Medicaid by \$63M, and NAP by \$43M.
2 Federal Fund Net Cash Flow	(95)	3. Tax Refunds and other tax credits are over projected cash flow. During the months of May and June, reimbursable incentive payments totaling \$142M were disbursed and were not considered in projections.
3 Tax Refunds & other tax credits	(371)	4. On December 14, the Commonwealth received a loan repayment from HTA for \$353M. DTPR disbursed (\$200M) to PREPA as part of a \$300M loan originated by DTPR on December 2023. These loan-related items were not projected and were not included in the Liquidity Plan.
4 Loans and Notes Transactions	169	5. Payroll and related costs are currently lower than projected. The positive variance is driven by General Fund payroll of \$247 and Other State Fund payroll of \$46M.
5 Payroll and Related Costs	293	6. Operating disbursements are currently lower than projected. The positive variance is driven by General Fund Disbursements of \$338M and Other State Fund disbursements of \$251M.
6 Operating Disbursements	589	7. 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.
7 Custody Account Transfers	273	
All Other	275	
Actual TSA Cash Balance	\$ 10,049	

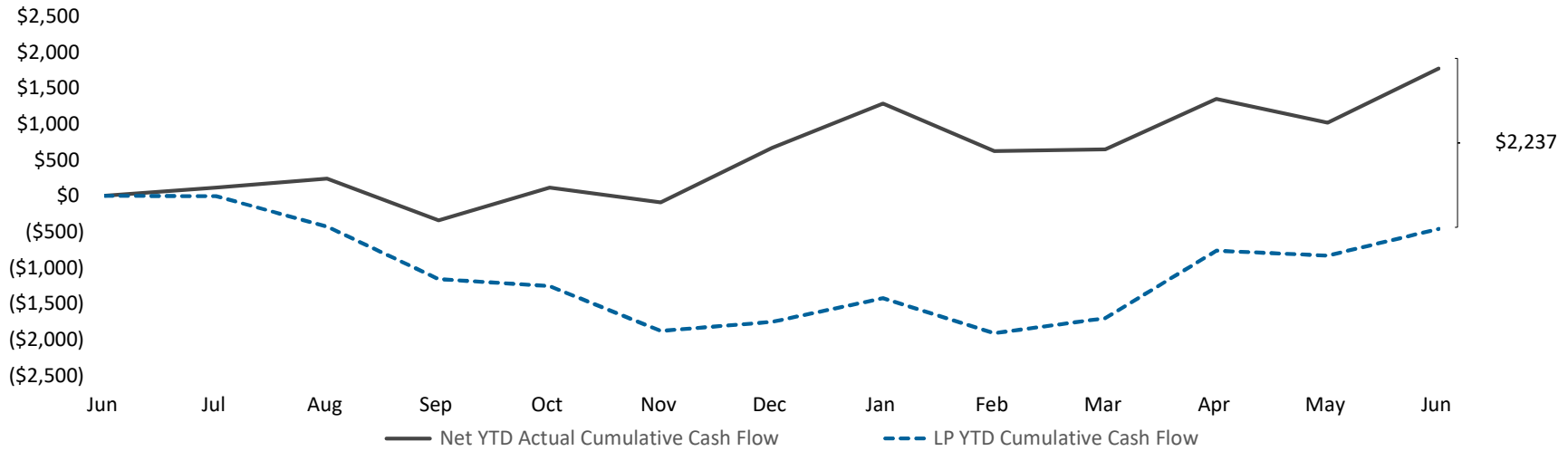
Memo: Summary of Cash Balances

TSA Operational Cash	\$ 8,162
TSA Reserves	1,887
Actual TSA Cash Balance	\$ 10,049

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$7,813
Actual TSA Bank Cash Balance:	\$10,049



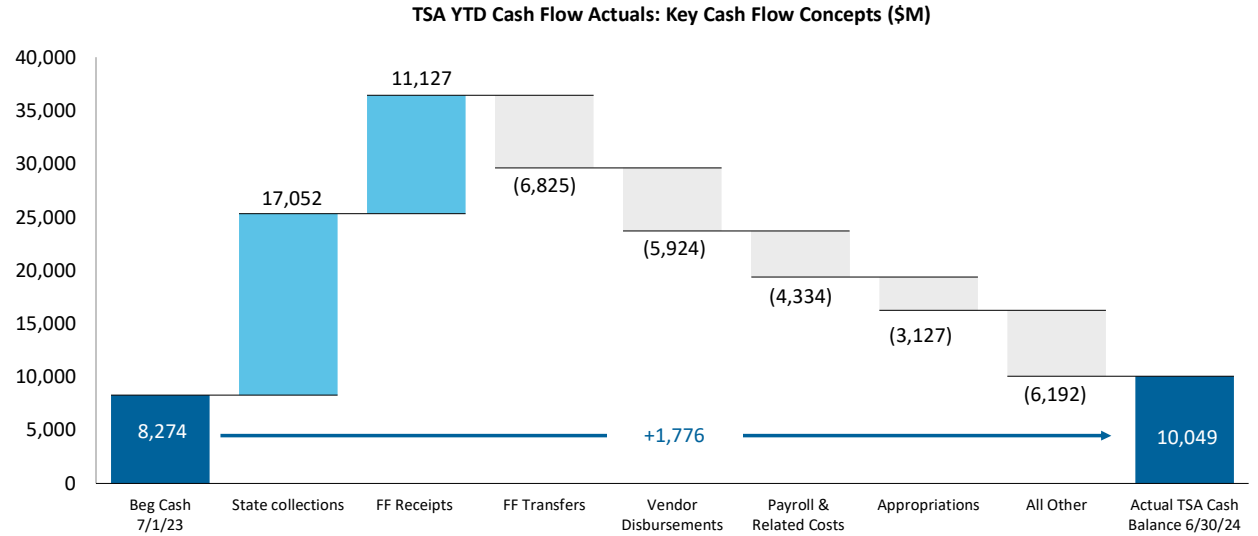
YTD Actuals vs. Liquidity Plan

YTD net cash flow is \$1,776M and cash flow variance to the Liquidity Plan is \$2,237M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

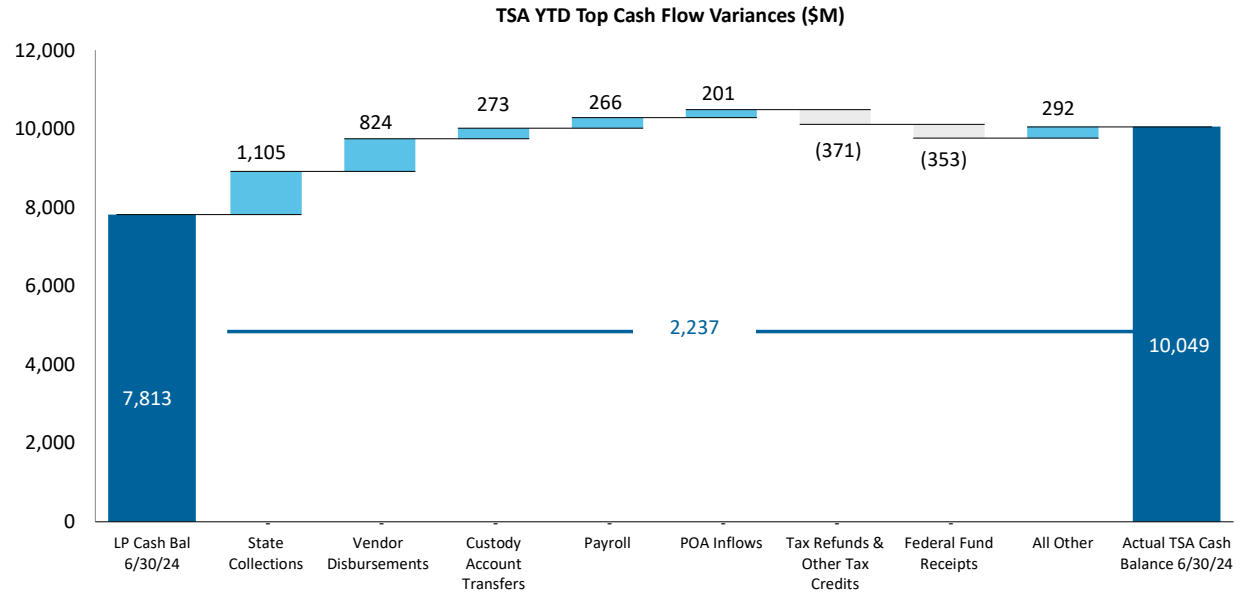
Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$11,127M represent 39% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net deficit of -\$10M (Refer to page 14 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

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



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TSA Cash Flow Actual Results as of June 30, 2024

	FY24 Actual	FY24 LP	Variance	FY24 Actual (a)	FY24 LP RF	Variance	
	June	June	June	YTD	YTD	YTD vs LP	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,717	\$1,473	\$244	\$14,658	\$13,895	\$763
2	Other fund revenues & Pass-throughs (c)	57	31	26	420	386	34
3	Special Revenue receipts	27	28	(1)	446	465	(18)
4	All Other state collections (d)	136	126	9	1,528	1,202	326
5	Sweep Account Transfers	-	-	-	-	-	-
6	Subtotal - State collections (b)	\$1,937	\$1,658	\$278	\$17,052	\$15,947	\$1,105
Federal Fund Receipts							
7	Medicaid	191	255	(64)	2,868	3,213	(345)
8	Nutrition Assistance Program	245	238	7	3,004	2,862	142
9	All Other Federal Programs	181	443	(261)	4,232	4,605	(373)
10	Other	212	211	1	1,023	800	223
11	Subtotal - Federal Fund Receipts	\$829	\$1,147	(\$318)	\$11,127	\$11,480	(\$353)
Balance Sheet Related							
12	Paygo charge	31	43	(13)	495	521	(26)
13	Other	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$31	\$43	(\$13)	\$495	\$521	(\$26)
Plan of Adjustment Related							
15	Intragovernmental Transfers (e)	40	0	40	201	0	201
16	Other	-	-	-	-	-	-
17	Subtotal - Plan Inflows	\$40	\$0	\$40	\$201	\$0	\$201
18	Total Inflows	\$2,836	\$2,849	(\$12)	\$28,875	\$27,948	\$927
Payroll and Related Costs (f)							
19	General fund	(198)	(266)	68	(2,884)	(3,131)	247
20	Federal fund	(88)	(96)	8	(1,310)	(1,283)	(27)
21	Other State fund	(10)	(14)	4	(140)	(185)	46
22	Subtotal - Payroll and Related Costs	(\$296)	(\$376)	\$80	(\$4,334)	(\$4,600)	\$266
Operating Disbursements (g)							
23	General fund	(215)	(283)	68	(1,931)	(2,268)	338
24	Federal fund	(250)	(278)	29	(3,002)	(3,236)	235
25	Other State fund	(164)	(105)	(59)	(992)	(1,243)	251
26	Subtotal - Vendor Disbursements	(\$628)	(\$666)	\$38	(\$5,924)	(\$6,748)	\$824
State-funded Budgetary Transfers							
27	General Fund	(228)	(278)	50	(3,040)	(2,848)	(192)
28	Other State Fund	-	(22)	22	(88)	(159)	71
29	Subtotal - Appropriations - All Funds	(\$228)	(\$300)	\$73	(\$3,127)	(\$3,007)	(\$120)
Federal Fund Transfers							
30	Medicaid	(187)	(255)	67	(2,805)	(3,213)	408
31	Nutrition Assistance Program	(228)	(238)	10	(2,961)	(2,862)	(99)
32	All other federal fund transfers	(243)	(211)	(32)	(1,059)	(800)	(259)
33	Subtotal - Federal Fund Transfers	(\$658)	(\$704)	\$46	(\$6,825)	(\$6,875)	\$50
Other Disbursements - All Funds							
34	Retirement Contributions	(213)	(218)	5	(2,594)	(2,621)	27
35	Tax Refunds & other tax credits (h)	113	(125)	238	(1,807)	(1,436)	(371)
36	Title III Costs	(7)	(10)	4	(173)	(152)	(21)
37	State Cost Share	-	-	-	-	-	-
38	Milestone Transfers	-	-	-	(40)	(218)	179
39	Custody Account Transfers	-	69	(69)	(7)	(280)	273
40	Other items paid from FY23 Surplus	-	-	-	-	-	-
41	Loans and Notes Transactions (i)	(50)	-	(50)	169	-	169
42	All Other	-	(10)	10	-	(60)	60
43	Subtotal - Other Disbursements - All Funds	(\$157)	(\$295)	\$138	(\$4,453)	(\$4,767)	\$315
Plan of Adjustment Related							
44	Disbursements to Paying Agent	(113)	(136)	23	(2,436)	(2,412)	(24)
45	Direct Disbursements	-	-	-	-	-	-
46	Subtotal - Plan Disbursements	(\$113)	(\$136)	\$23	(\$2,436)	(\$2,412)	(\$24)
47	Total Outflows	(\$2,080)	(\$2,478)	\$398	(\$27,099)	(\$28,409)	\$1,310
48	Net Operating Cash Flow	\$756	\$371	\$385	\$1,776	(\$461)	\$2,237
49	Bank Cash Position, Beginning	9,293	7,442	1,851	8,274	8,274	(0)
50	Bank Cash Position, Ending	\$10,049	\$7,813	\$2,237	\$10,049	\$7,813	\$2,237
Memo: Summary of Accounts							
	Operational	\$8,162					
	Reserves (j)	1,887					
	Total Bank Cash Position	\$10,049					

Note: Refer to page 10 for footnote reference descriptions.

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TSA Cash Flow Actual Results as of June 30, 2024

	<i>(figures in Millions)</i>														
	FY24 Actual	FY24 Actual	FY24 Actual	FY24 Actual (a)	FY24 Actual (a)	FY24 LP	FY24 LP	FY24 LP	FY24 LP	FY24 LP	Variance	Variance	Variance	Variance	Variance
	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD
State Collections															
1 General fund collections (b)	\$3,045	\$3,692	\$3,376	\$4,544	\$14,658	\$2,633	\$3,337	\$3,366	\$4,559	\$13,895	\$412	\$355	\$10	(\$14)	\$763
2 Other fund revenues & Pass-throughs (c)	48	122	109	140	420	57	103	111	115	386	(9)	20	(1)	24	34
3 Special Revenue receipts	132	86	101	128	446	96	128	96	145	465	36	(42)	5	(18)	(18)
4 All Other state collections (d)	283	553	343	348	1,528	214	214	472	303	1,202	69	340	(128)	46	326
5 Sweep Account Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Subtotal - State collections (b)	\$3,509	\$4,453	\$3,930	\$5,160	\$17,052	\$3,000	\$3,781	\$4,044	\$5,122	\$15,947	\$509	\$672	(\$115)	\$38	\$1,105
Federal Fund Receipts															
7 Medicaid	609	537	499	1,223	2,868	548	1,171	234	1,260	3,213	62	(634)	266	(38)	(345)
8 Nutrition Assistance Program	756	765	723	760	3,004	715	715	715	715	2,862	40	50	7	45	142
9 All Other Federal Programs	1,279	1,087	1,039	827	4,232	1,289	936	1,153	1,226	4,605	(10)	150	(114)	(399)	(373)
10 Other	137	213	502	170	1,023	137	-	452	211	800	-	213	50	(41)	223
11 Subtotal - Federal Fund receipts	\$2,781	\$2,602	\$2,764	\$2,981	\$11,127	\$2,689	\$2,823	\$2,554	\$3,413	\$11,480	\$92	(\$221)	\$209	(\$432)	(\$353)
Balance Sheet Related															
12 Paygo charge	128	108	143	115	495	130	130	130	130	521	(2)	(22)	13	(16)	(26)
13 Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$128	\$108	\$143	\$115	\$495	\$130	\$130	\$130	\$130	\$521	(\$2)	(\$22)	\$13	(\$16)	(\$26)
Plan of Adjustment Related															
15 Intragovernmental Transfers (e)	24	76	20	81	201	0	0	0	0	0	24	76	20	81	201
16 Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Subtotal - Plan Inflows	\$24	\$76	\$20	\$81	\$201	\$0	\$0	\$0	\$0	\$0	\$24	\$76	\$20	\$81	\$201
18 Total Inflows	\$6,443	\$7,239	\$6,857	\$8,336	\$28,875	\$5,820	\$6,734	\$6,729	\$8,665	\$27,948	\$623	\$505	\$128	(\$329)	\$927
Payroll and Related Costs (f)															
19 General fund	(688)	(784)	(701)	(711)	(2,884)	(698)	(893)	(714)	(826)	(3,131)	10	109	13	115	247
20 Federal fund	(305)	(345)	(326)	(334)	(1,310)	(325)	(373)	(293)	(292)	(1,283)	19	28	(33)	(41)	(27)
21 Other State fund	(32)	(40)	(36)	(32)	(140)	(42)	(55)	(43)	(45)	(185)	10	15	7	13	46
22 Subtotal - Payroll and Related Costs	(\$1,026)	(\$1,169)	(\$1,063)	(\$1,077)	(\$4,334)	(\$1,065)	(\$1,321)	(\$1,051)	(\$1,164)	(\$4,600)	\$40	\$152	(\$13)	\$87	\$266
Operating Disbursements (g)															
23 General fund	(434)	(474)	(414)	(609)	(1,931)	(435)	(410)	(464)	(959)	(2,268)	1	(64)	49	351	338
24 Federal fund	(762)	(916)	(618)	(706)	(3,002)	(726)	(794)	(897)	(819)	(3,236)	(36)	(122)	279	113	235
25 Other State fund	(176)	(134)	(298)	(384)	(992)	(251)	(232)	(346)	(414)	(1,243)	75	98	48	30	251
26 Subtotal - Vendor Disbursements	(\$1,372)	(\$1,524)	(\$1,330)	(\$1,699)	(\$5,924)	(\$1,412)	(\$1,436)	(\$1,707)	(\$2,193)	(\$6,748)	\$40	(\$88)	\$377	\$494	\$824
State-funded Budgetary Transfers															
27 General fund	(780)	(673)	(928)	(659)	(3,040)	(688)	(572)	(893)	(694)	(2,848)	(91)	(100)	(35)	35	(192)
28 Other State Fund	(15)	(25)	(24)	(23)	(88)	(40)	(40)	(40)	(40)	(159)	25	15	16	16	71
29 Subtotal - Appropriations - All Funds	(\$795)	(\$698)	(\$952)	(\$683)	(\$3,127)	(\$728)	(\$612)	(\$933)	(\$734)	(\$3,007)	(\$67)	(\$86)	(\$19)	\$51	(\$120)
Federal Fund Transfers															
30 Medicaid	(599)	(567)	(437)	(1,202)	(2,805)	(548)	(1,171)	(234)	(1,260)	(3,213)	(51)	605	(203)	58	408
31 Nutrition Assistance Program	(757)	(770)	(727)	(708)	(2,961)	(715)	(715)	(715)	(715)	(2,862)	(41)	(54)	(12)	8	(99)
32 All other federal fund transfers	(111)	(171)	(487)	(290)	(1,059)	(137)	-	(452)	(211)	(800)	26	(171)	(35)	(79)	(259)
33 Subtotal - Federal Fund Transfers	(\$1,466)	(\$1,507)	(\$1,651)	(\$2,200)	(\$6,825)	(\$1,400)	(\$1,887)	(\$1,401)	(\$2,187)	(\$6,875)	(\$66)	\$380	(\$250)	(\$13)	\$50
Other Disbursements - All Funds															
34 Retirement Contributions	(653)	(662)	(638)	(642)	(2,594)	(655)	(655)	(655)	(655)	(2,621)	3	(7)	18	14	27
35 Tax Refunds & other tax credits (h)	(194)	(94)	(962)	(557)	(1,807)	(359)	(359)	(359)	(359)	(1,436)	165	265	(603)	(198)	(371)
36 Title III Costs	(73)	(30)	(41)	(29)	(173)	(31)	(31)	(31)	(60)	(152)	(42)	1	(10)	30	(21)
37 State Cost Share	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38 Milestone Transfers	(25)	(15)	-	-	(40)	-	(85)	-	(133)	(218)	(25)	70	-	133	179
39 Custody Account Transfers	(7)	-	-	-	(7)	(136)	(179)	(316)	352	(280)	130	179	316	(352)	273
40 Other items paid from FY23 Surplus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Loans and Notes Transactions (i)	16	238	-	(85)	169	-	-	-	-	-	16	238	-	(85)	169
42 All Other	-	-	-	-	-	-	-	(30)	(30)	(60)	-	-	30	60	
43 Subtotal - Other Disbursements - All Funds	(\$935)	(\$563)	(\$1,641)	(\$1,313)	(\$4,453)	(\$1,182)	(\$1,310)	(\$1,392)	(\$885)	(\$4,767)	\$246	\$747	(\$249)	(\$429)	\$315
Plan of Adjustment Related															
44 Disbursements to Paying Agent	(1,192)	(768)	(237)	(239)	(2,436)	(1,193)	(767)	(191)	(262)	(2,412)	0	(1)	(46)	23	(24)
45 Direct Disbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Subtotal - Plan Disbursements	(\$1,192)	(\$768)	(\$237)	(\$239)	(\$2,436)	(\$1,193)	(\$767)	(\$191)	(\$262)	(\$2,412)	\$0	(\$1)	(\$46)	\$23	(\$24)
47 Total Outflows	(\$6,786)	(\$6,229)	(\$6,875)	(\$7,210)	(\$27,099)	(\$6,979)	(\$7,333)	(\$6,675)	(\$7,423)	(\$28,409)	\$193	\$1,104	(\$200)	\$213	\$1,310
48 Net Operating Cash Flow	(\$343)	\$1,010	(\$17)	\$1,126	\$1,776	(\$1,160)	(\$598)	\$54	\$1,242	(\$461)	\$816	\$1,608	(\$72)	(\$116)	\$2,237
49 Bank Cash Position, Beginning	8,274	7,930	8,941	8,923	8,274	8,274	7,114	6,516	6,570	8,274	-	816	2,424	2,353	-
50 Bank Cash Position, Ending	\$7,930	\$8,941	\$8,923	\$10,049	\$10,049	\$7,114	\$6,516	\$6,570	\$7,813	\$7,813	\$816	\$2,424	\$2,353	\$2,237	\$2,237

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

Puerto Rico Department of Treasury | Hacienda
FY24 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2024 actual results through June 30, 2024.
- (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 \$334.7M in net interest income in FY24 from earnings on the TSA cash balance (gross interest income of \$375.5M and bank charges of \$40.8M).
- (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 83-1991 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 December 14, pursuant to Article 25 of the HTA Plan of Adjustment, the Agency has disbursed \$353M to fully repay the loan received by the Commonwealth. Additionally, on December 19, DTPR completed a first disbursement to PREPA for the amount of \$115M as part of the loan originated by the DTPR to PREPA by \$300M during December 2023. The \$115M will be used as follows: (i) \$80M to fund the PREPA Pension Obligations through the end of the third fiscal quarter of FY2024, and (ii) \$35M to fund the Rollover Reserve. A second disbursement for \$35M was completed on April 11, and a third disbursement for \$50M was completed on June 12, bringing total disbursements to \$200M. These loan-related items were not projected, and as such, they were not included in the Liquidity Plan.
- (j) 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.

Puerto Rico Department of Treasury | Hacienda
General Fund Collections Summary

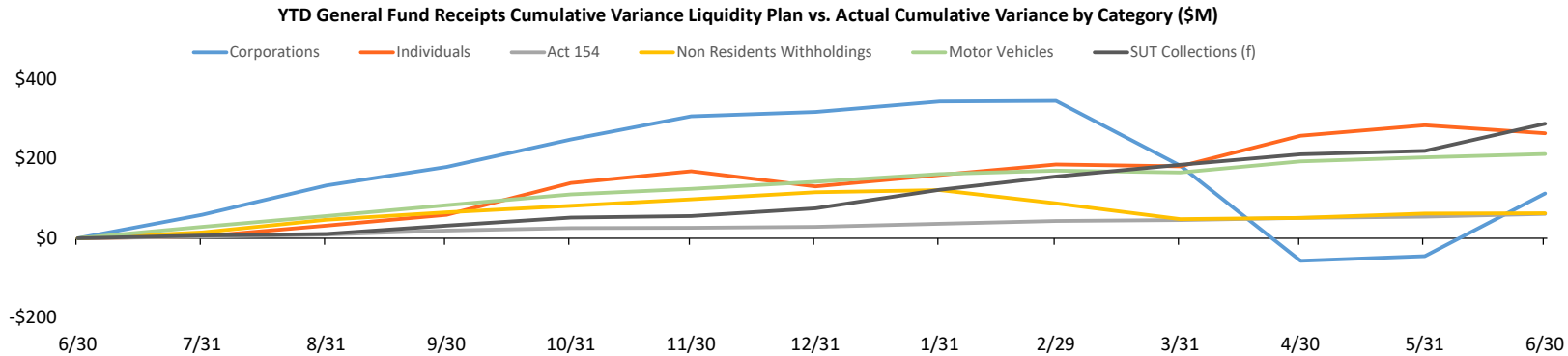
Key Takeaways / Notes

Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 days lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. Typically, the Other General Fund includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

In accordance to Law 53-2021, funds previously transferred to HTA will now be part of the General Fund Collections.

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

	Actual (a) YTD FY24	LP YTD FY24	Var \$ YTD FY24	Var % YTD FY24
General Fund Collections				
Corporations	\$3,462	\$3,307	\$155	5%
Individuals	4,271	4,008	263	7%
Partnerships	364	420	(56)	-13%
Act 154	134	73	61	84%
Non Residents Withholdings	993	929	64	7%
Current Year Collections	985	922	63	7%
Current Year NRW for FEDE (Act 73-2008) (b)	8	7	1	14%
Motor Vehicles	705	493	212	43%
Rum Tax (c)	195	210	(15)	-7%
Alcoholic Beverages	280	293	(13)	-4%
Cigarettes (d)	100	153	(53)	-34%
Other General Fund	1,174	1,316	(142)	-11%
Total	\$11,678	\$11,203	\$475	4%
SUT Collections (e)	2,979	2,692	287	11%
Total General Fund Collections	\$ 14,658	\$ 13,895	\$ 763	5%



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) Negative variance relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

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

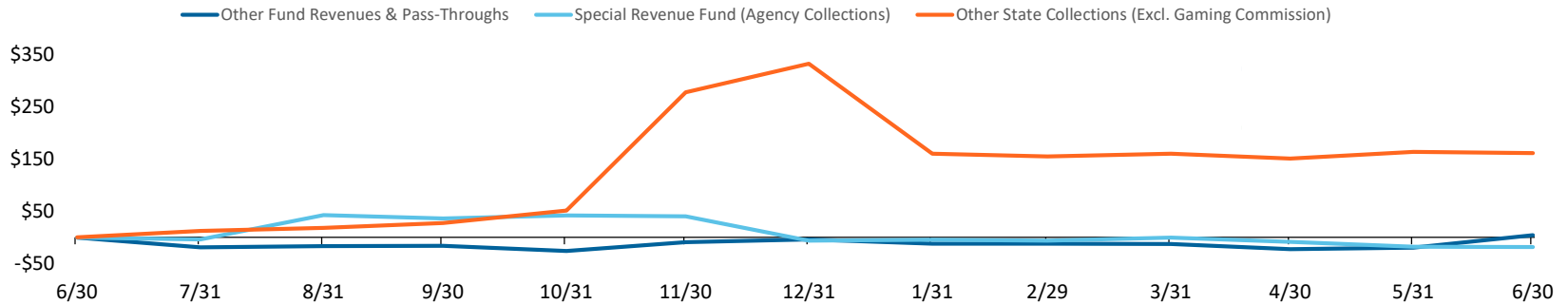
Key Takeaways / Notes

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance in Special Revenue Fund is mainly driven by timing differences.
- 2) Other state collections variance is mainly driven by collections from Gambling Commission of the Government of Puerto Rico, which are \$165M higher than projected. This is largely due to a change for FY2024 that increased the required percentage of slot machine income that casinos pass through to the government from 60% to 100%. In addition, interest income is \$87M higher than projected, primarily because the Federal Reserve has maintained interest rates at a steady level until inflation returns to the 2% target. However, the projection considered an interest rate decrease on Q4. In addition, the actual available cash is greater than projected by \$2.3 billion.

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

	Actual YTD FY24	LP YTD FY24	Var \$ YTD FY24	Var % YTD FY24
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$420	\$386	\$34	9%
Electronic Lottery	\$215	194	21	11%
ASC Pass Through	\$39	27	12	45%
ACCA Pass Through	\$85	79	6	8%
Other	\$81	87	(6)	-6%
Special Revenue Fund (Agency Collections)	446	465	(18)	-4%
Department of Education	0	7	(7)	-98%
Department of Health	60	2	58	2755%
Department of State	29	27	2	9%
All Other	357	428	(72)	-17%
Other State Collections	1,528	1,202	326	27%
Interests Income	403	316	87	27%
Gambling Commission of the Government of Puerto Rico	393	228	165	72%
Department of Housing	22	21	1	5%
Department of Health	117	137	(21)	-15%
Office of the Commissioner of Insurance	35	6	30	543%
Funds under the Custody of the Department of Treasury	240	274	(34)	-12%
Commissioner of the Financial Institution	86	40	46	116%
All Other	231	179	52	29%
Total	\$2,394	\$2,052	\$342	17%

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

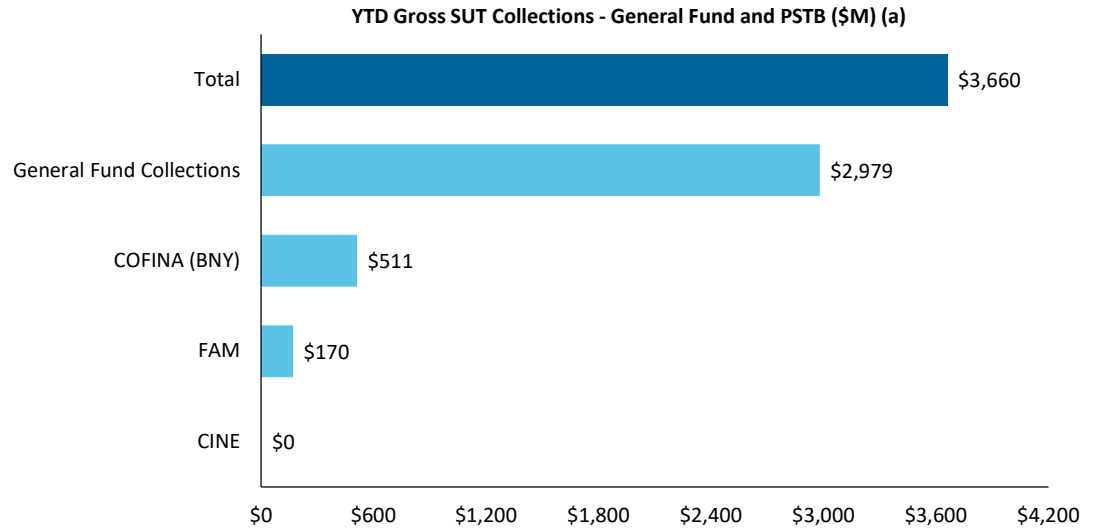


Puerto Rico Department of Treasury | Hacienda

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 June 30, 2024 there is \$22M 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) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. 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, \$360M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$396M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of (\$36M).
- 3) The Federal Funds are currently lower than projected. The negative YTD variance is mainly driven by higher than projected disbursements from All Other Federal Programs of \$373M and Federal Funds Transfers of \$36M. This is partially offset by lower than projected operating disbursements of \$235M.
- 4) During FY24, a federal fund reimbursement of \$663M, related to the Earned Income Tax Credit (EITC) was received.

Monthly FF Net Surplus (Deficit)

Medicaid (ASES)	245	(187)	17	-	3
Nutritional Assistance Program (NAP)	181	(369)	(188)	68	(256)
Payroll / OpEx / Other Federal Programs, incl. COVID Federally Reimbursable Tax Credits	211	(211)	-	-	-
Total (a)	\$829	\$ (997)	\$ (168)	\$ 68	\$ (236)

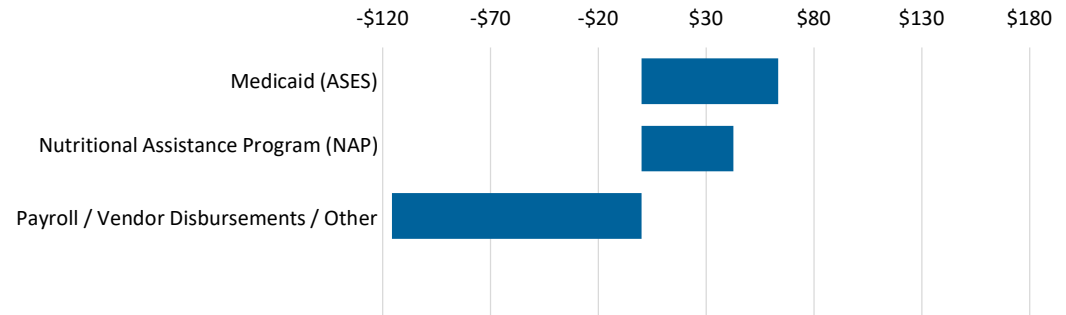
FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 191	\$ (187)	\$ 3	\$ -	\$ 3
245	(228)	17	-	17
181	(369)	(188)	68	(256)
211	(211)	-	-	-
\$829	\$ (997)	\$ (168)	\$ 68	\$ (236)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	2,868	(2,805)	63	-	63
Nutritional Assistance Program (NAP)	3,004	(2,961)	43	-	43
Payroll / OpEx / Other Federal Programs, incl. COVID	4,592	(4,708)	(116)	85	(201)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	4,232	(4,312)	(80)	85	(165)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	360	(396)	(36)	-	(36)
Federally Reimbursable Tax Credits	663	(663)	-	-	-
Total (a)	\$ 11,127	\$ (11,137)	\$ (10)	\$ 85	\$ (95)

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 2,868	\$ (2,805)	\$ 63	\$ -	\$ 63
3,004	(2,961)	43	-	43
4,592	(4,708)	(116)	85	(201)
4,232	(4,312)	(80)	85	(165)
360	(396)	(36)	-	(36)
663	(663)	-	-	-
\$ 11,127	\$ (11,137)	\$ (10)	\$ 85	\$ (95)

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

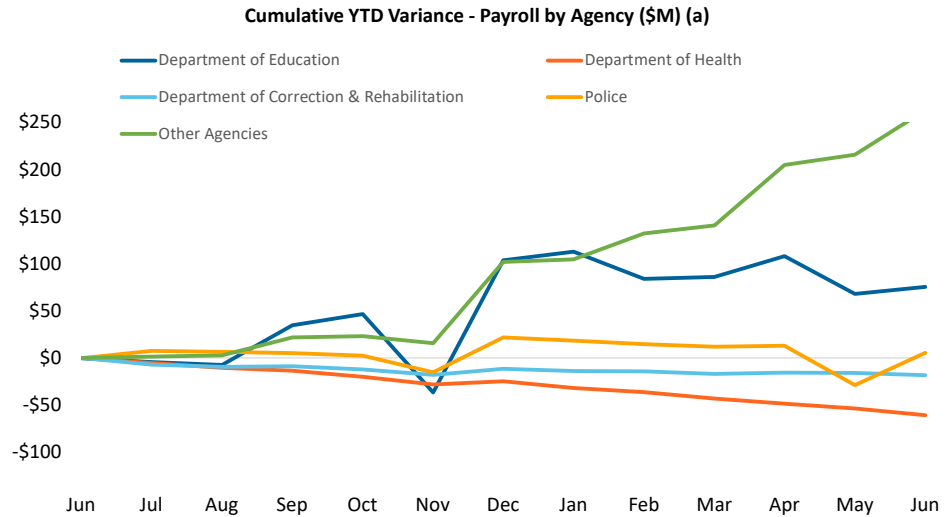
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

Key Takeaways / Notes : Gross Payroll

- 1) The \$235M positive YTD payroll variance is due to lower than expected expenses from the Department of Education and All Other Agencies, partially offset by higher than expected expenses from the Department of Health and the Department of Correction and Rehabilitation.

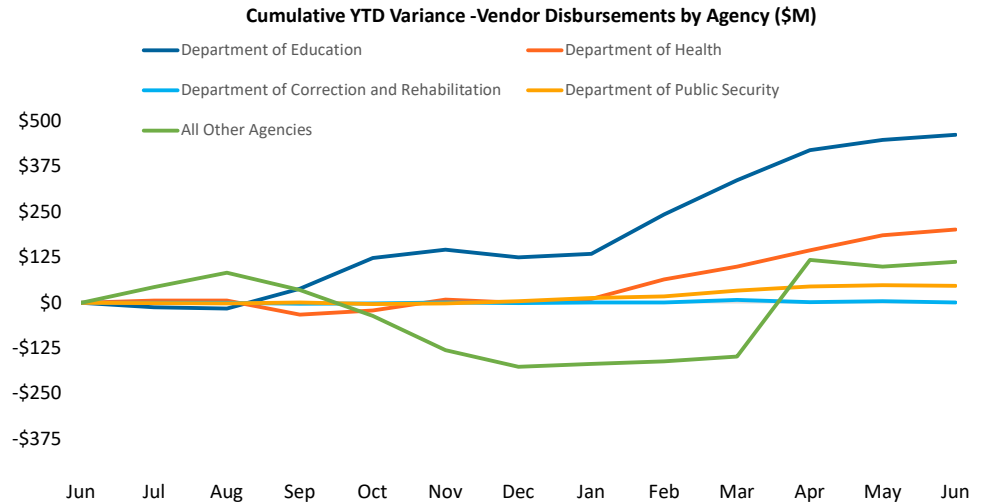
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 76
Department of Health	(61)
Department of Correction & Rehabilitation	(18)
Police	6
All Other Agencies	263
Total YTD Variance	\$ 266



Key Takeaways / Notes : Vendor Disbursements

- 1) Positive variance is due to lower than projected disbursements across most agencies, with the Department of Education and the Department of Health the main drivers of the variance.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 462
Department of Health	201
Department of Correction and Rehabilitation	0
Department of Public Security	47
All Other Agencies (b)	113
Total YTD Variance	\$ 824



Footnotes

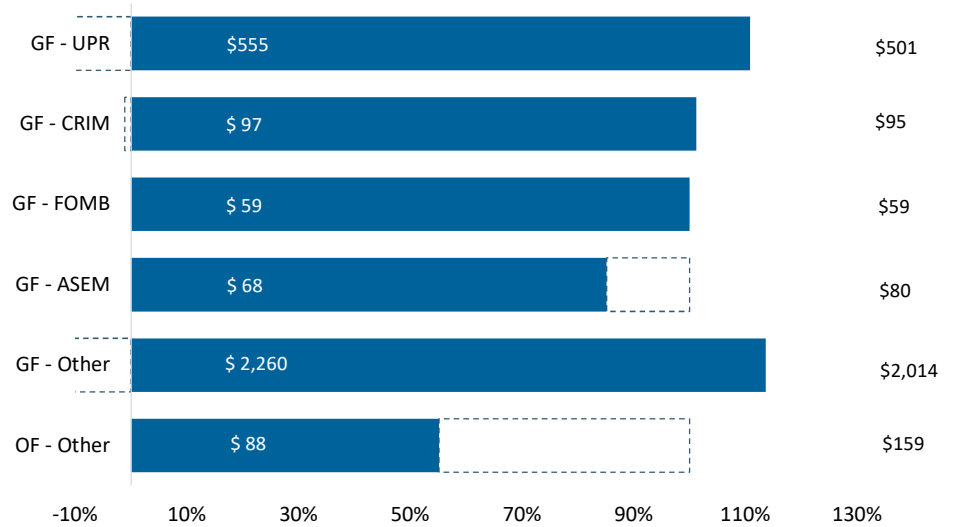
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- (b) The positive variance for All Other Agencies can be mainly attributed to the Department of Economic Development and Commerce of \$137M and Department of Treasury of \$126M. This is partially offset by the Administration for the Complete Care and Development of Children for (\$97M) and Department of Transportation and Public Works for (\$69M).

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

Key Takeaways / Notes

- 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 FY24 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 FY2024 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 555	\$ 501	\$ (54)
GF - CRIM	97	95	(1)
GF - FOMB	59	59	-
GF - ASEM	68	80	12
GF - Other	2,260	1,989	(271)
OF - Other	88	159	71
Total	\$ 3,127	\$ 2,884	\$ (243)

YTD Appropriation Variance (\$M)

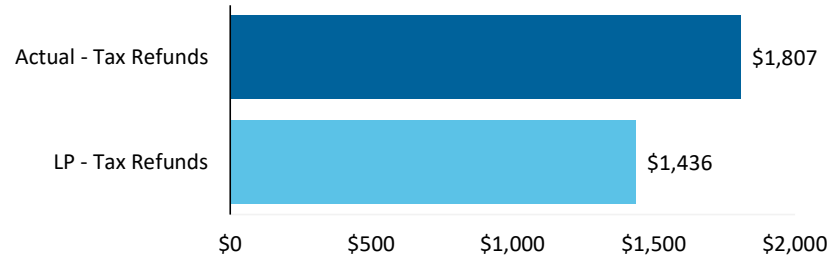
Entity Name	Actual YTD	LP RF YTD	Variance
GF - UPR	\$ 555	\$ 501	\$ (54)
GF - CRIM	97	95	(1)
GF - FOMB	59	59	-
GF - ASEM	68	80	12
GF - Other	2,260	2,112	(148)
OF - Other	88	159	71
Total	\$ 3,127	\$ 3,007	\$ (120)

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

Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$371M higher than projected. During the months of May and June, reimbursable incentive payments totaling \$142M were disbursed and were not considered in projections.

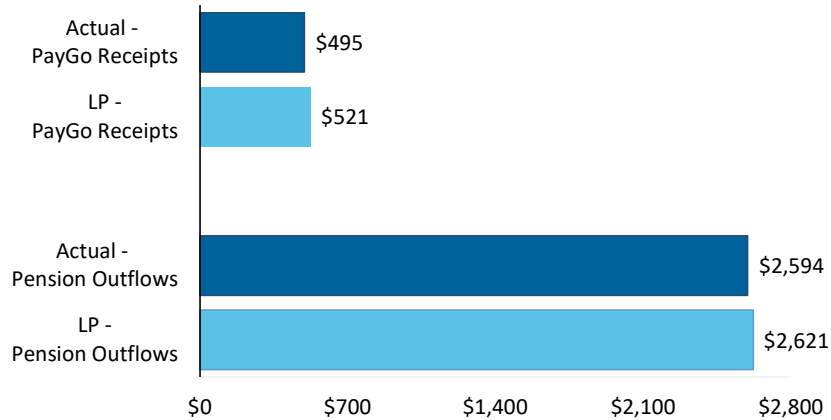
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

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

YTD Pension PayGo and Outflows (\$M)

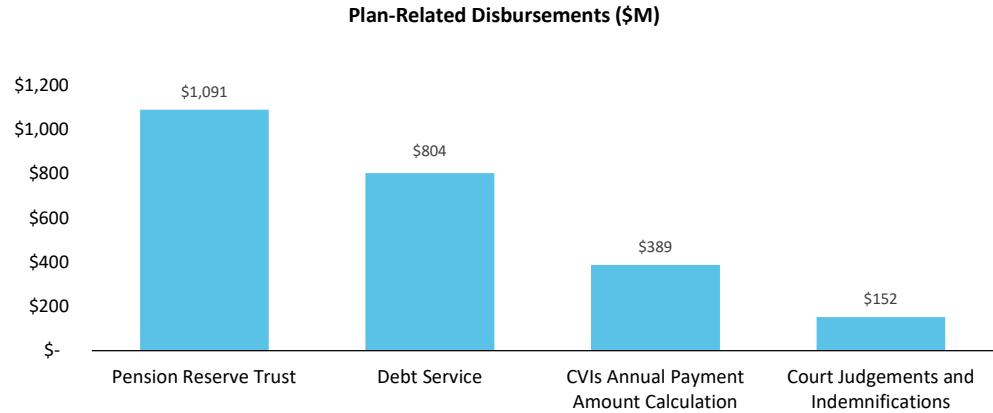


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$2,436M has been transferred out of the TSA for POA related payments during FY24. Of this, \$52M was for Eminent Domain Claims payments, which were not forecasted in the LP.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 1,091
Debt Service	804
CVIs Annual Payment Amount Calculation	389
Court Judgements and Indemnifications	152
<i>GUC Reserve</i>	<i>100</i>
<i>Eminent Domain Claims</i>	<i>52</i>
<i>AFSCME Fee (\$35K Payments)</i>	<i>0</i>
Total	\$ 2,436



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
081	Department of Education	\$ 208,354	\$ 23,891	\$ 232,245
071	Department of Health	191,412	9,168	200,580
049	Department of Transportation and Public Works	40,496	67	40,563
025	Hacienda (entidad interna - fines de contabilidad)	27,453	16	27,470
045	Department of Public Security	22,275	39	22,315
271	Office of Information Technology and Communications	13,647	60	13,707
067	Department of Labor and Human Resources	12,585	135	12,721
241	Administration for Integral Development of Childhood	12,181	2	12,183
329	Socio-Economic Development Office	6,989	3,324	10,313
014	Environmental Quality Board	9,011	329	9,340
137	Department of Correction and Rehabilitation	8,199	12	8,211
050	Department of Natural and Environmental Resources	8,065	57	8,122
095	Mental Health and Addiction Services Administration	7,613	6	7,618
127	Administration for Socioeconomic Development of the Family	7,177	156	7,333
023	Department of State	6,474	-	6,474
122	Department of the Family	5,876	31	5,907
028	Commonwealth Election Commission	5,868	3	5,871
123	Families and Children Administration	4,632	62	4,694
120	Veterans Advocate Office	4,474	2	4,476
078	Department of Housing	4,170	192	4,361
024	Department of the Treasury	4,212	12	4,224
152	Elderly and Retired People Advocate Office	1,648	2,537	4,184
087	Department of Sports and Recreation	2,944	78	3,023
043	Puerto Rico National Guard	2,810	2	2,813
055	Department of Agriculture	2,653	0	2,653
126	Vocational Rehabilitation Administration	2,616	4	2,619
016	Office of Management and Budget	2,543	9	2,552
038	Department of Justice	2,539	1	2,539
018	Planning Board	1,529	0	1,529
031	General Services Administration	1,473	-	1,473
124	Child Support Administration	1,328	-	1,328
105	Industrial Commission	1,086	1	1,087
208	Contributions to Municipalities	-	810	810
026	Special Appropriations for the Central Government Retirement System	723	-	723
015	Office of the Governor	437	8	444
311	Gaming Commission	435	0	436
143	Office of Protection and Advocacy of Persons with Disabilities	395	-	395
155	State Historic Preservation Office	337	4	341
096	Women's Advocate Office	277	1	278
298	Public Service Regulatory Board	260	-	260
220	Correctional Health	219	-	219

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
030	Office of Administration and Transformation of HR in the Govt.	183	0	183
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	168	-	168
022	Office of the Commissioner of Insurance	114	-	114
266	Office of Public Security Affairs	96	-	96
281	Office of the Electoral Comptroller	55	-	55
279	Public Service Appeals Commission	38	-	38
069	Department of Consumer Affairs	19	-	19
068	Labor Relations Board	14	-	14
075	Office of the Financial Institutions Commissioner	8	-	8
037	Civil Rights Commission	8	-	8
021	Emergency Management and Disaster Administration Agency	7	-	7
139	Parole Board	6	-	6
060	Citizen's Advocate Office (Ombudsman)	5	0	5
231	Health Advocate Office	4	-	4
062	Cooperative Development Commission	2	-	2
226	Joint Special Counsel on Legislative Donations	0	-	0
040	Puerto Rico Police	0	-	0
034	Investigation, Prosecution and Appeals Commission	0	0	0
	Other	-	-	-
Total		\$ 638,142	\$ 41,022	679,164

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
081	Department of Education	\$ 80,067	\$ 42,972	\$ 25,879	\$ 83,327	\$ 232,245
071	Department of Health	19,173	14,556	8,970	157,881	200,580
049	Department of Transportation and Public Works	5,890	8,074	3,371	23,229	40,563
025	Hacienda (entidad interna - fines de contabilidad)	1,365	2,665	370	23,070	27,470
045	Department of Public Security	3,878	1,708	854	15,874	22,315
271	Office of Information Technology and Communications	4,955	3,243	1,675	3,834	13,707
067	Department of Labor and Human Resources	3,120	4,173	2,039	3,388	12,721
241	Administration for Integral Development of Childhood	2,922	2,189	867	6,204	12,183
329	Socio-Economic Development Office	9,886	117	70	240	10,313
014	Environmental Quality Board	313	214	90	8,724	9,340
137	Department of Correction and Rehabilitation	3,309	1,424	1,124	2,353	8,211
050	Department of Natural and Environmental Resources	1,756	1,372	786	4,207	8,122
095	Mental Health and Addiction Services Administration	2,627	2,504	611	1,877	7,618
127	Administration for Socioeconomic Development of the Family	2,210	482	480	4,160	7,333
023	Department of State	6,237	95	30	112	6,474
122	Department of the Family	1,223	1,878	1,296	1,510	5,907
028	Commonwealth Election Commission	1,354	2,174	1,014	1,329	5,871
123	Families and Children Administration	2,735	641	129	1,190	4,694
120	Veterans Advocate Office	36	5	2	4,433	4,476
078	Department of Housing	1,740	860	575	1,186	4,361
024	Department of the Treasury	2,546	390	566	721	4,224
152	Elderly and Retired People Advocate Office	3,776	37	88	283	4,184
087	Department of Sports and Recreation	1,007	1,348	488	180	3,023
043	Puerto Rico National Guard	720	651	276	1,165	2,813
055	Department of Agriculture	542	123	147	1,841	2,653
126	Vocational Rehabilitation Administration	906	711	150	853	2,619
016	Office of Management and Budget	601	489	250	1,213	2,552
038	Department of Justice	1,739	202	41	557	2,539
018	Planning Board	273	405	204	647	1,529
031	General Services Administration	443	226	171	634	1,473
124	Child Support Administration	567	50	324	387	1,328
105	Industrial Commission	249	58	38	743	1,087
208	Contributions to Municipalities	-	-	-	810	810
026	Special Appropriations for the Central Government Retirement Sys	9	2	13	700	723
015	Office of the Governor	259	88	12	86	444
311	Gaming Commission	79	325	4	27	436
143	Office of Protection and Advocacy of Persons with Disabilities	24	336	3	32	395
155	State Historic Preservation Office	38	183	92	28	341
096	Women's Advocate Office	108	82	85	3	278
298	Public Service Regulatory Board	176	60	16	8	260
220	Correctional Health	121	32	64	2	219
030	Office of Administration and Transformation of HR in the Govt.	129	41	-	13	183

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
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	32	6	14	116	168
022	Office of the Commissioner of Insurance	49	12	5	48	114
266	Office of Public Security Affairs	62	33	0	1	96
281	Office of the Electoral Comptroller	26	29	-	0	55
279	Public Service Appeals Commission	37	-	-	1	38
069	Department of Consumer Affairs	10	-	-	9	19
068	Labor Relations Board	14	-	0	-	14
075	Office of the Financial Institutions Commissioner	8	-	-	-	8
037	Civil Rights Commission	8	-	-	0	8
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
139	Parole Board	1	-	-	5	6
060	Citizen's Advocate Office (Ombudsman)	4	1	-	0	5
231	Health Advocate Office	3	1	0	1	4
062	Cooperative Development Commission	2	-	-	-	2
226	Joint Special Counsel on Legislative Donations	0	-	-	0	0
040	Puerto Rico Police	-	-	-	0	0
034	Investigation, Prosecution and Appeals Commission	-	-	0	0	0
Total		\$ 169,367	\$ 97,266	\$ 53,280	\$ 359,251	\$ 679,164

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																											
	41,022	23,891	9,168	67	16	39	60	135	2	3,324	329	12	57	6	156	-	31	3	62	2	192	12	2,537	78	2	0	838	
Public Buildings Authority	16,027	15,568	459	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,378	-	3,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	3,324	-	-	-	-	-	-	-	-	3,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	1,991	-	1,985	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	1,370	1,357	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,091	20	960	-	-	-	-	-	-	-	-	-	49	-	-	-	-	1	62	-	-	-	-	-	-	-	-	-
PREPA	1,019	959	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Infrastructure Financing Authority	649	12	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture Enterprises Development Administrat...	632	632	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	587	587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	471	167	302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Municipio De San Lorenzo	456	222	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132	-	-	-	-	-
Municipio De Caguas	444	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132	-	-	-	-	-	-	-
Municipio De Vega Baja	378	291	-	-	13	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	66	-	-
Municipio De Barceloneta	316	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82	-	-
Municipio De Ponce	304	241	-	-	-	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-	-
Municipio De Maunabo	293	142	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	273	-	186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	258	162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94	-	-	-	-	3
Municipio De Rio Grande	258	258	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	254	46	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85	-	-	-	-
Municipio De Moca	252	240	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	245	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	236	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	233	233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	216	155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-
Municipio De Guaynabo	189	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	5	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	183	142	-	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	176	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	175	86	-	-	-	-	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	167	51	115	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	154	1	90	-	2	-	0	-	-	50	-	-	-	-	-	-	-	-	-	-	-	12	-	0	-	-	-	-
PRASA	153	49	9	-	-	-	-	-	-	-	-	-	-	8	(0)	-	-	-	-	-	-	-	-	0	76	2	-	9
Municipio De Guayama	151	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Aguadill	149	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147	-	-
Municipio De Sabana Grande	139	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96	-	-
Municipio De Toa Baja	133	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124	-	-
Municipio De Utuado	131	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	-	-
Institute of Forensic Sciences	125	-	92	2	-	24	-	-	-	0	-	2	-	-	-	-	-	-	-	-	-	1	-	2	1	-	-	2
Municipio De Dorado	122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122	-	-
Municipio De Quebradillas	116	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	-	-
Municipio De Hormigueros	111	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	-	-
Municipio De Barranquitas	111	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	-	-
Municipio De Hatillo	109	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97	-	-
Municipio De Gurabo	108	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	-	-
Municipio De Cabo Rojo	101	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	-	-
Other	1,733	759	215	24	2	16	60	-	0	-	9	10	-	(1)	-	-	28	2	-	2	60	-	532	0	0	0	0	14

(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.