

## Requirement 1 (A)



### ***Puerto Rico Department of Treasury***

*Treasury Single Account ("TSA") FY 2022 Cash Flow*

*For the month of April FY22*

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## Glossary

Term	Definition
<b>ACAA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- 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.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>ASC</b>	- `
<b>ASES</b>	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>CINE</b>	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>Deferred General Fund Receipt</b>	- 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.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>FAM</b>	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
<b>General Fund Collections</b>	- 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.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>Gross Payroll</b>	- 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.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- 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.
<b>NAP</b>	- 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.
<b>Other Payroll</b>	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>Other State Collections</b>	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
<b>PayGo</b>	- 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.
<b>Plan of Adjustment ("Plan")</b>	- 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.
<b>PRASA</b>	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PREPA</b>	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRITA</b>	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- 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.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Receipts</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>SURI</b>	- Sistema Unificada 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.
<b>Sweep Account Transfers</b>	- Transfers of Fiscal Year 2020 collections in the SURI sweep account to the TSA during Fiscal Year 2021. The closing balance of the sweep account on June 30, 2020, was \$1,024 million.
<b>TSA</b>	- 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 FY2022 actual results compared to the FY2022 Liquidity Plan Reforecast ("RF").
- 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 Unificada 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.

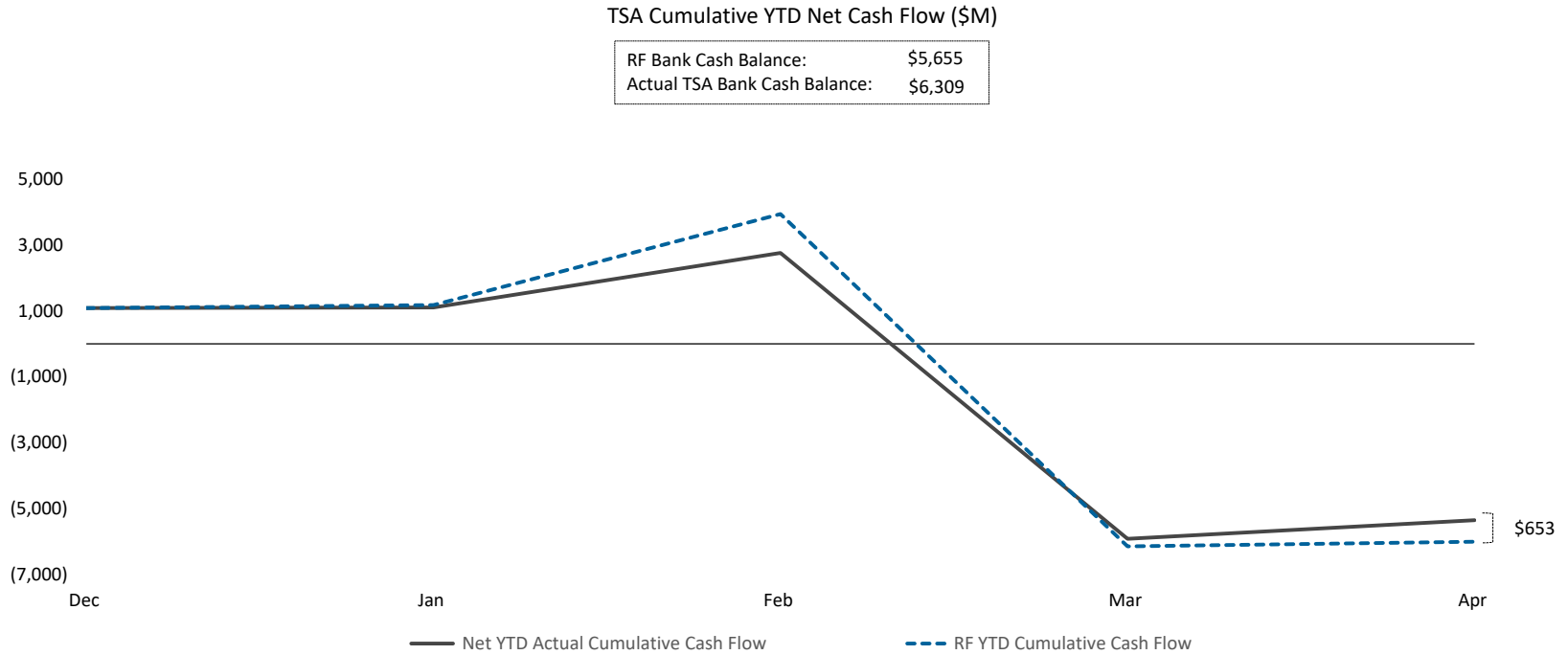
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*Executive Summary - TSA Cash Flow Actual Results*  
*(figures in Millions)*

\$6,309	\$566	\$423	(\$5,362)	\$653
Bank Cash	April	Monthly	YTD Net	YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Flow Variance

**Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of April 30, 2022**

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan RF Projected Cash Balance 4/30/22:	\$ 5,655	1. State collections are ahead of plan. General fund collections drive \$501M of the positive variance. The remaining \$187M of outperformance pertains to SRF receipts, which are largely pledged to specific uses and expected to be cash flow neutral over the long term. 2. The Liquidity Plan and TSA Reforecast projected funds for other programs, including \$400M for Broadband Infrastructure funding and \$50M for the 21st Century Technical Business Education fund, would be disbursed from the TSA at the end of April 2022. These transfers have not yet occurred, though the funds remain available and are expected to be used in the future. 3. GF Operating disbursements are \$229M lower than projected YTD. A portion of the unspent balance from the FY22 GF budget at year-end may be carried over and used early next fiscal year. 4. The RF projected various custody account and other transfers from the TSA through the date of this report, several of which have not been made, including new parametric insurance, UHC Increase per union agreement, a portion of funds for PREPA Mobility Plan payroll, and others. Variances in these categories may reverse by year-end. 5. On April 27, 2022, ASES transferred \$102M of received GF funds back to the TSA. These funds were clawed back in accordance with the amended FY22 ASES budget, which has been reduced as a result of increased federal Medicaid funding. 6. Negative YTD variance is driven by: (i) temporary timing variances that will unwind by year-end; and (ii) federally-funded work credits not contemplated in the initial FY2022 Certified Budget. Disbursements related to these credits will be reimbursed with federal dollars and are expected to be net cash flow neutral over time.
1 State Collections	688	
2 Other Programs	450	
3 GF Operating Disbursements	229	
4 Custody Account Transfers	131	
5 ASES GF Clawback	102	
6 Tax Credits & Refunds	(993)	
All Other	46	
<b>Actual TSA Cash Balance</b>	<b><u>\$ 6,309</u></b>	
<b><u>Memo: Summary of Cash Balances</u></b>		
TSA Operational Cash	\$ 4,194	
TSA Reserves	2,115	
<b><u>Note on Reforecasted Liquidity Plan</u></b>		
Note the TSA LP has been reforecast to account for the recently re-certified FY22 budget and fiscal plan, which includes upward revisions to revenue projections, Plan-related disbursements, and other budgetary changes.		

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*YTD TSA Cash Flow Summary - Actual vs LP*



**YTD Actuals vs. Liquidity Plan**

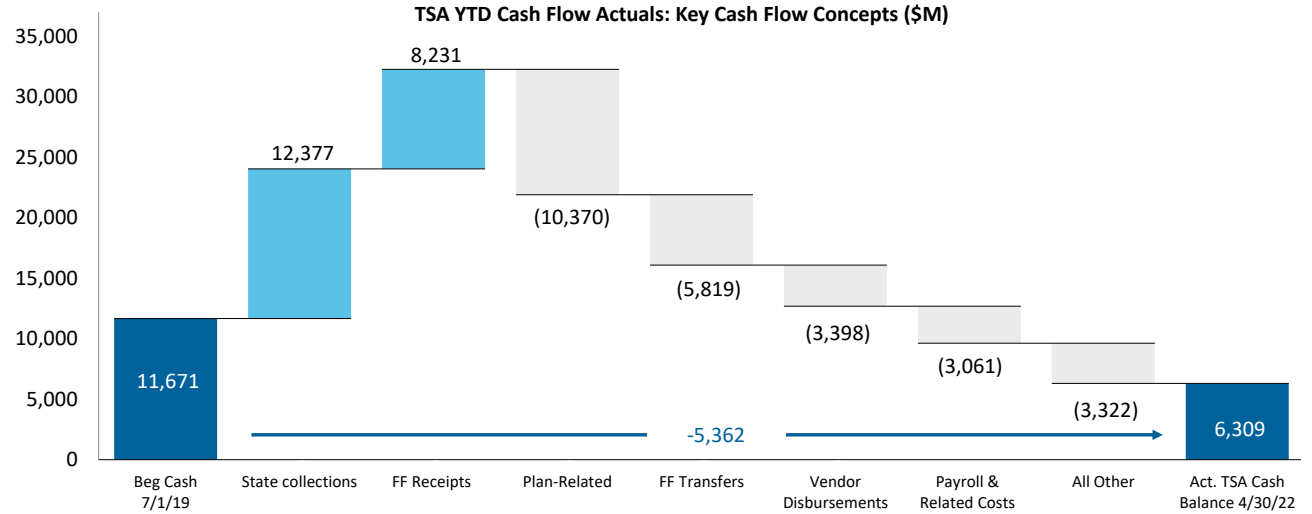
YTD net cash flow is -\$5,362M and cash flow variance to the Reforecast is \$653M, with various offsetting variances within.

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*YTD Cash Flow Summary - TSA Cash Flow Actual Results*

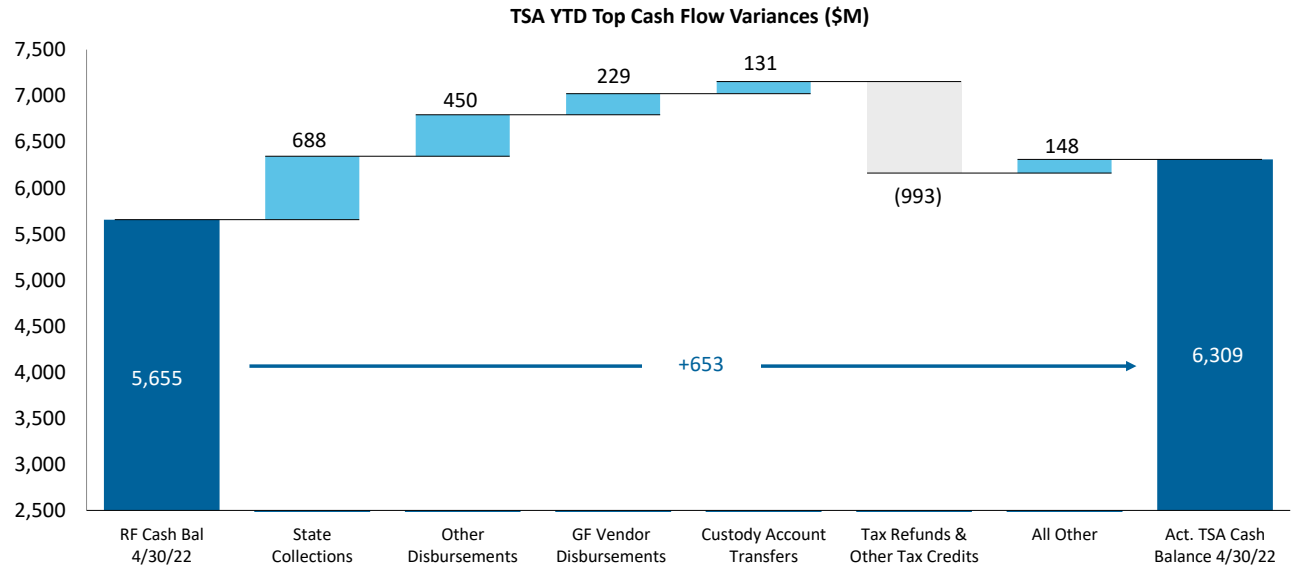
**Net Cash Flow - YTD Actuals**

- 1.) The primary cash driver of FY22 is strong state collections. This is partially offset by \$10.4B of Plan-related disbursements. Federal Fund inflows of \$8,231M represent 35% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$150M (Refer to page 13 for additional detail).



**Net Cash Flow YTD Variance - LP vs. Actual**

- 1.) Continuing strong collections drive YTD cash flow variance. This is offset by greater than projected tax refunds and credits, as well as negative timing variances related to Plan disbursements. A significant portion of incremental tax refunds and credits relates to federal programs and will be reimbursed to the TSA.



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TSA Cash Flow Actual Results as of April 30, 2022

	FY22 Actual April	FY22 RF April	Variance April	FY22 Actual YTD	FY22 RF YTD	Variance YTD vs RF	FY22 LP YTD	FY21 Actual YTD (a)
<i>(figures in Millions)</i>								
<b>State Collections</b>								
1 General fund collections (b)	\$1,710	\$1,702	\$7	\$11,223	\$10,722	\$501	\$8,193	\$9,766
2 Other fund revenues & Pass-throughs (c)	26	4	22	191	119	73	113	218
3 Special Revenue receipts	56	36	20	414	322	92	262	363
4 All Other state collections (d)	64	43	21	548	526	22	462	529
5 Sweep Account Transfers	-	-	-	-	-	-	-	1,024
6 Subtotal - State collections (e)	\$1,856	\$1,786	\$70	\$12,377	\$11,689	\$688	\$9,031	\$11,900
<b>Federal Fund Receipts</b>								
7 Medicaid	33	256	(222)	2,100	2,499	(399)	769	2,289
8 Nutrition Assistance Program	280	267	13	3,134	3,060	74	2,716	2,407
9 All Other Federal Programs	177	339	(161)	2,045	2,411	(366)	2,368	1,405
10 Other	34	17	17	951	711	240	157	1,185
11 Subtotal - Federal Fund receipts	\$525	\$879	(\$354)	\$8,231	\$8,681	(\$450)	\$6,011	\$7,286
<b>Balance Sheet Related</b>								
12 Paygo charge	52	51	1	433	445	(11)	316	459
13 Other	-	-	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$52	\$51	\$1	\$433	\$445	(\$11)	\$316	\$459
<b>Plan of Adjustment Related</b>								
15 Intragovernmental Transfers (f)	-	-	-	2,176	2,536	(360)	-	-
16 Other	-	-	-	243	-	243	-	-
17 Subtotal - Plan Inflows	-	-	-	\$2,419	\$2,536	(\$117)	-	-
18 <b>Total Inflows</b>	<b>\$2,433</b>	<b>\$2,716</b>	<b>(\$283)</b>	<b>\$23,460</b>	<b>\$23,351</b>	<b>\$109</b>	<b>\$15,357</b>	<b>\$19,645</b>
<b>Payroll and Related Costs (g)</b>								
19 General fund (j)	(230)	(229)	(1)	(2,217)	(2,210)	(7)	(2,020)	(2,210)
20 Federal fund	(52)	(140)	88	(696)	(1,038)	342	(834)	(387)
21 Other State fund	(11)	(9)	(1)	(147)	(130)	(17)	(108)	(135)
22 Subtotal - Payroll and Related Costs	(\$293)	(\$379)	\$86	(\$3,061)	(\$3,378)	\$318	(\$2,963)	(\$2,732)
<b>Operating Disbursements (h)</b>								
23 General fund (j)	(111)	(180)	69	(1,213)	(1,442)	229	(1,304)	(1,445)
24 Federal fund	(159)	(190)	31	(1,566)	(1,780)	214	(1,534)	(1,663)
25 Other State fund	(85)	(63)	(21)	(618)	(576)	(43)	(519)	(545)
26 Subtotal - Vendor Disbursements	(\$355)	(\$434)	\$78	(\$3,398)	(\$3,798)	\$400	(\$3,357)	(\$3,653)
<b>State-funded Budgetary Transfers</b>								
27 General fund (j)	(35)	(144)	108	(1,801)	(1,884)	84	(2,225)	(1,701)
28 Other State Fund	(14)	(6)	(8)	(160)	(108)	(51)	(102)	(202)
29 Subtotal - Appropriations - All Funds	(\$50)	(\$150)	\$100	(\$1,960)	(\$1,993)	\$32	(\$2,327)	(\$1,903)
<b>Federal Fund Transfers</b>								
30 Medicaid	(33)	(256)	223	(2,097)	(2,497)	400	(769)	(2,289)
31 Nutrition Assistance Program	(271)	(269)	(2)	(3,111)	(3,057)	(55)	(2,716)	(2,364)
32 All other federal fund transfers	(128)	-	(128)	(610)	(358)	(252)	(90)	(1,020)
33 Subtotal - Federal Fund Transfers	(\$432)	(\$525)	\$93	(\$5,819)	(\$5,912)	\$93	(\$3,575)	(\$5,673)
<b>Other Disbursements - All Funds</b>								
34 Retirement Contributions	(210)	(213)	3	(2,137)	(2,154)	17	(1,936)	(2,125)
35 Tax Refunds & other tax credits (i) (j)	(420)	(241)	(179)	(1,639)	(646)	(993)	(401)	(521)
36 Title III Costs	(13)	(19)	6	(185)	(178)	(7)	(147)	(131)
37 State Cost Share	-	-	-	-	-	-	-	(40)
38 Milestone Transfers	-	-	-	-	-	-	(21)	(2)
39 Custody Account Transfers	(2)	(20)	18	(79)	(210)	131	(230)	(53)
40 Other items paid from FY22 Surplus	-	-	-	(173)	(695)	522	-	-
41 Cash Reserve	-	-	-	-	-	-	-	-
42 All Other	(0)	(450)	450	(0)	(450)	450	(50)	(76)
43 Subtotal - Other Disbursements - All Funds	(\$644)	(\$943)	\$299	(\$4,214)	(\$4,333)	\$119	(\$2,784)	(\$2,947)
<b>Plan of Adjustment Related</b>								
44 Disbursements to Paying Agent	(92)	-	(92)	(10,370)	(9,366)	(1,005)	-	-
45 Direct Disbursements	-	(142)	142	-	(587)	587	-	-
46 Subtotal - Plan Disbursements	(\$92)	(\$142)	\$50	(\$10,370)	(\$9,952)	(\$418)	-	-
47 <b>Total Outflows</b>	<b>(\$1,867)</b>	<b>(\$2,573)</b>	<b>\$706</b>	<b>(\$28,822)</b>	<b>(\$29,366)</b>	<b>\$545</b>	<b>(\$15,006)</b>	<b>(\$16,907)</b>
48 <b>Net Operating Cash Flow</b>	<b>\$566</b>	<b>\$143</b>	<b>\$423</b>	<b>(\$5,362)</b>	<b>(\$6,015)</b>	<b>\$653</b>	<b>\$351</b>	<b>\$2,738</b>
49 Bank Cash Position, Beginning	5,742	5,512	230	11,671	11,671	-	11,671	7,701
50 <b>Bank Cash Position, Ending</b>	<b>\$6,309</b>	<b>\$5,655</b>	<b>\$653</b>	<b>\$6,309</b>	<b>\$5,655</b>	<b>\$653</b>	<b>\$12,021</b>	<b>\$10,439</b>
<b>Memo: Summary of Accounts</b>								
Operational	\$4,194							
Reserves (k)	2,115							
<b>Total Bank Cash Position</b>	<b>\$6,309</b>							

Note: Refer to page 10 for footnote reference descriptions.



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*FY22 TSA Cash Flow Actual Results - Footnotes*

Footnotes:

- (a) Represents FY2021 actual results through April 30, 2021.
- (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, this line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to each revenue concept as appropriate once this information becomes available.
- (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 this report the TSA has received \$7M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of April 30, 2022, there are \$421M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Transfer of Government cash balances previously held outside of the TSA into a segregated TSA Plan account. These funds are being accumulated pursuant to the Plan for disbursement on, or after, the Plan effective date.
- (g) 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).
- (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (i) Includes Federally Funded Employee Retention Credits.
- (j) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$534M as of March 31, 2022. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$562k in FY2022.
- (k) Funds held in segregated accounts and unavailable for ordinary-course Commonwealth operations. These funds include the "rainy day" reserve, funds for Plan-related payments, and the revolving Disaster Relief Fund ("DRF").

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General Fund Collections Summary

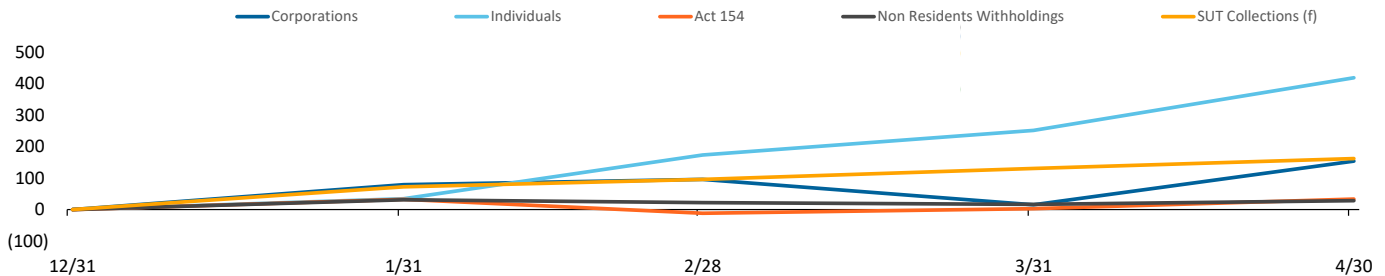
Key Takeaways / Notes

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

1.) Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. The process experienced delays throughout April, though regular transfers have resumed. As of the date of this report, there were \$0M in collections in the SURI sweep account pending transfer to the TSA. The revenue schedule to the right includes \$247M of collections in the SURI sweep account pending final reconciliation and transfer to the TSA. This collections schedule will be updated as information becomes available.

	Actual (a) YTD 4/30	RF YTD 4/30	Var \$ YTD 4/30	Var % YTD 4/30	LP YTD 4/30
<b>General Fund Collections</b>					
Corporations	\$2,037	\$1,915	\$122	6%	\$1,786
Current Year Collections	2,023	1,869	154	8%	1,695
Current Year CIT for FEDE (Act 73-2008) (b)	14	46	(32)	-70%	44
FY20 Deferrals/Extensions	-	-	-	NA	48
Individuals	3,020	2,602	419	16%	2,510
Current Year Collections	3,020	2,602	419	16%	2,422
FY20 Deferrals/Extensions	-	-	-	NA	89
Partnerships	379	326	53	16%	78
Act 154	1,274	1,240	33	3%	1,282
Non Residents Withholdings	424	396	28	7%	296
Current Year Collections	410	382	29	7%	287
Current Year NRW for FEDE (Act 73-2008)	14	15	(1)	-4%	10
Motor Vehicles	542	520	22	4%	435
Rum Tax (c)	252	234	18	8%	178
Alcoholic Beverages	234	232	1	1%	215
Cigarettes (d)	134	144	(10)	-7%	112
HTA	378	438	(61)	-14%	449
Gasoline Taxes	114	120	(7)	-6%	115
Gas Oil and Diesel Taxes	8	14	(6)	-45%	14
Vehicle License Fees (\$15 portion)	21	25	(5)	-19%	26
Vehicle License Fees (\$25 portion)	49	83	(33)	-40%	86
Petroleum Tax	189	170	19	11%	179
Other	(2)	26	(28)	-110%	30
CRUDITA	116	136	(21)	-15%	161
Other General Fund	548	567	(19)	-3%	511
<b>Total (e)</b>	<b>\$9,336</b>	<b>\$8,750</b>	<b>\$586</b>	<b>7%</b>	<b>\$8,015</b>
SUT Collections (f)	2,134	1,972	162	8%	1,829
Current Year Collections	2,134	1,972	162	8%	1,765
FY20 Deferrals/Extensions	-	-	-	NA	64
<b>Total General Fund Collections</b>	<b>\$ 11,470</b>	<b>\$ 10,722</b>	<b>\$ 748</b>	<b>7%</b>	<b>\$ 9,844</b>
Less Recognized Revenue in Sweep Account	(247)	-	(247)	NA	-
<b>Total TSA Cash General Fund Collections</b>	<b>\$ 11,223</b>	<b>\$ 10,722</b>	<b>\$ 501</b>	<b>5%</b>	<b>\$ 9,844</b>

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Positive variance of +\$31M relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) This amount includes FY20 Income Tax from Partnerships.
- (f) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

**Puerto Rico Department of Treasury | AAFAF**  
*Other State Fund Collections Summary*

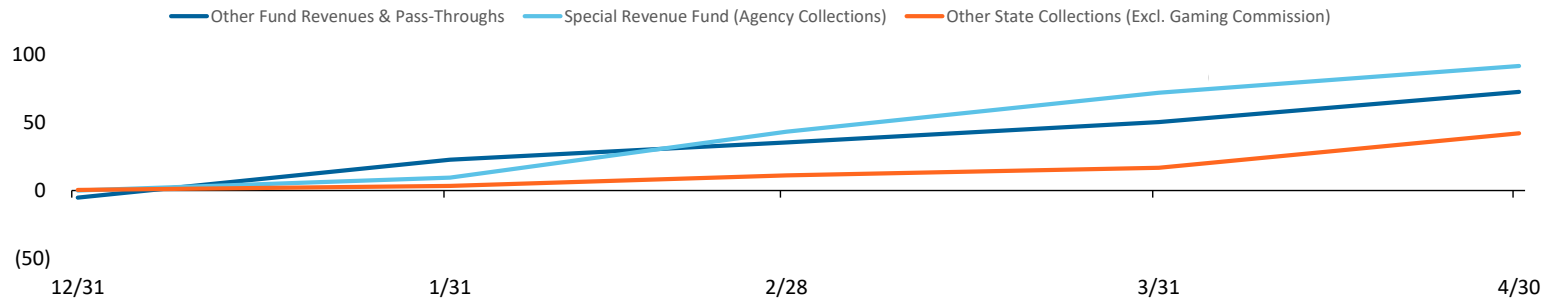
**Key Takeaways / Notes**

- 1.) Other state fund collections are ahead of the Liquidity Plan Reforecast. Most variance is mostly assumed to be temporary due to timing, as special revenues and other collections may be received with irregular cadence.

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

	Actual (a) YTD 4/30	RF YTD 4/30	Var \$ YTD 4/30	Var % YTD 4/30
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$191	\$119	\$73	61%
Electronic Lottery	52	41	11	26%
Cigarettes (PRITA)	-	-	-	NA
ASC Pass Through	17	14	2	16%
ACCA Pass Through	71	68	3	5%
Other	51	(5)	56	-1163%
Special Revenue Fund (Agency Collections)	414	322	92	28%
Department of Education	1	22	(20)	-94%
Department of Health	52	42	10	23%
Department of State	14	10	5	49%
All Other	347	249	98	39%
Other State Collections	548	526	22	4%
Bayamón University Hospital	2	4	(2)	-46%
Adults University Hospital (UDH)	36	41	(5)	-12%
Pediatric University Hospital	14	14	(1)	-5%
Commissioner of the Financial Institution	78	73	5	7%
Department of Housing	19	19	0	1%
Gaming Commission	173	192	(20)	-10%
All Other	226	182	44	24%
<b>Total</b>	<b>\$1,154</b>	<b>\$967</b>	<b>\$187</b>	<b>19%</b>

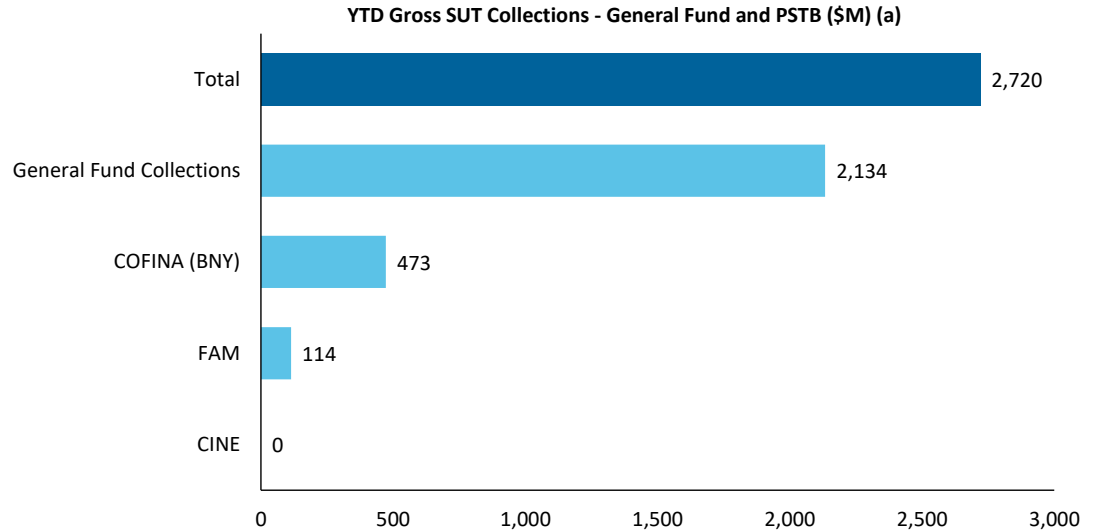
**YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**Puerto Rico Department of Treasury | AAFAF**  
*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. The PSTBA cap for FY22 is \$473 million.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of April 30, 2022 there is \$36M 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 | AAFAF**  
*Federal Funds Net Cash Flow Summary*

**Key Takeaways / Notes**

- 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. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act and \$2.5 billion of federal Coronavirus State & Local Fiscal Recovery funds (CSFRF). 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. On December 15, 2021, the TSA returned \$70M related to federal Economic Incentive Payments to an external bank account. This represents a permanent variance to the Liquidity Plan.

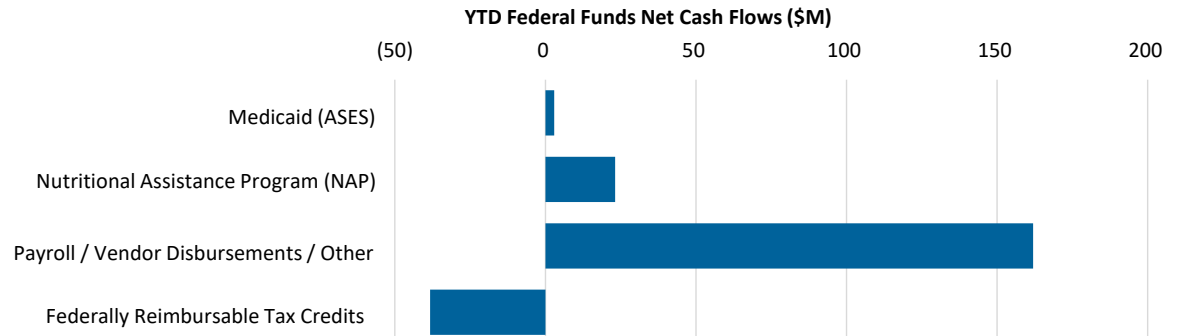
Footnotes

- 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.

Monthly FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		RF Net Cash	Variance
			Flow	Flow		
Medicaid (ASES)	\$ 33	\$ (33)	\$ 1	\$ -	\$ -	\$ 1
Nutritional Assistance Program (NAP)	280	(271)	9	(2)		11
Payroll / OpEx / Other Federal Programs, incl. COVID	211	(340)	(128)	26		(154)
Federally Reimbursable Tax Credits	-	-	-	-		-
<b>Total (a)</b>	<b>\$ 525</b>	<b>\$ (643)</b>	<b>\$ (119)</b>	<b>\$ 24</b>		<b>\$ (143)</b>

YTD Cumulative FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		RF Net Cash	Variance
			Flow	Flow		
Medicaid (ASES)	\$ 2,100	\$ (2,097)	\$ 3	\$ 2	\$ -	\$ 1
Nutritional Assistance Program (NAP)	3,134	(3,111)	23	4		19
Payroll / OpEx / Other Federal Programs, incl. COVID	3,035	(2,873)	162	(80)		242
Federally Reimbursable Tax Credits	(38)	-	(38)	25		(64)
<b>Total (a)</b>	<b>\$ 8,231</b>	<b>\$ (8,081)</b>	<b>\$ 150</b>	<b>\$ (49)</b>		<b>\$ 198</b>



**Puerto Rico Department of Treasury | AAFAF**  
 Payroll / Vendor Disbursements Summary

**Key Takeaways / Notes : Gross Payroll**

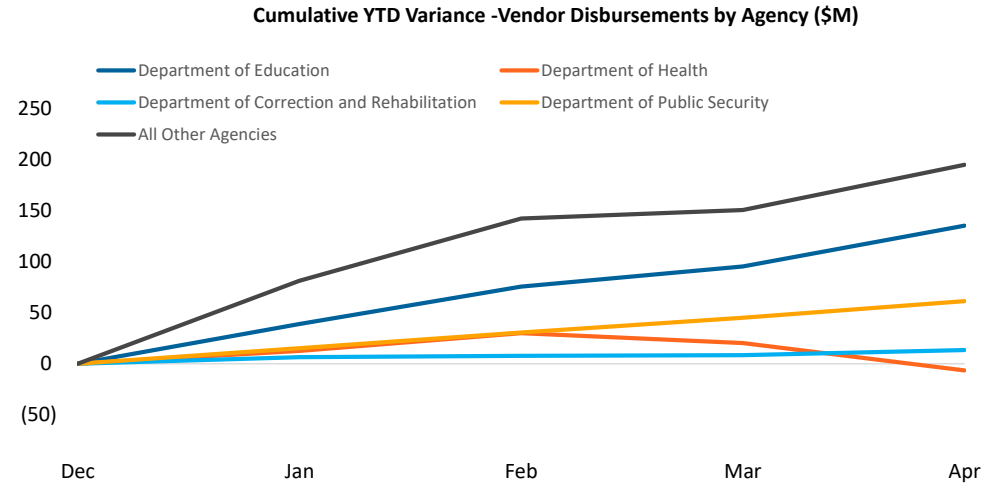
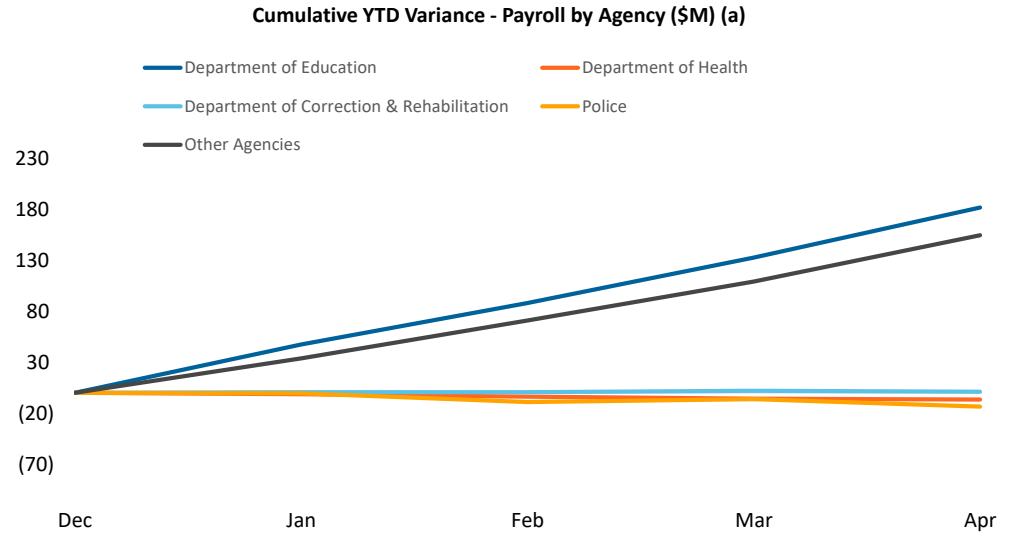
- 1.) Positive YTD payroll variance is primarily driven by lower than projected federal fund disbursements for Department of Education payroll.

Gross Payroll (\$M) (a) (b)	YTD Variance
Agency	
Department of Education	182
Department of Health	(7)
Department of Correction & Rehabilitation	1
Police	(14)
All Other Agencies (c)	155
<b>Total YTD Variance</b>	<b>\$ 318</b>

**Key Takeaways / Notes : Vendor Disbursements**

- 1.) Positive overall variance is due to lower than projected spending by the Department of Education, primarily of federal funds.

Vendor Disbursements (\$M)	YTD Variance
Agency	
Department of Education	135
Department of Health	(7)
Department of Correction and Rehabilitation	13
Department of Public Security	61
All Other Agencies (c)	197
<b>Total YTD Variance</b>	<b>\$ 400</b>



Footnotes

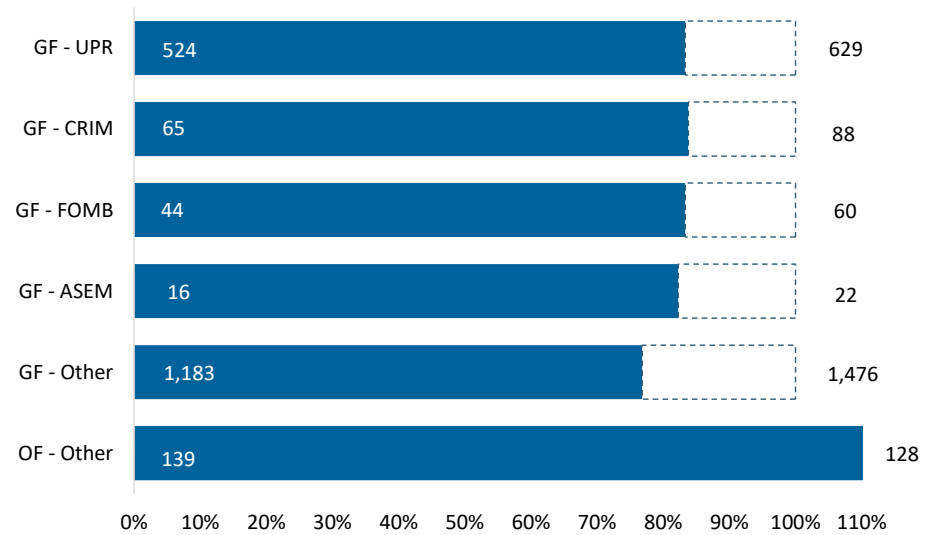
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- (b) Central government Christmas Bonus was funded on 12/3/2021 and it is included in payroll for the week ended 12/3. Funds for the Police bonus were transferred on 11/23.
- (c) Includes the positive variance from budgeted amounts not disbursed in H1. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

**Puerto Rico Department of Treasury | AAFAF**  
*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 FY22 divided into 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. In December, the ASES GF budget was reduced by \$786M after additional Federal Funds became available for healthcare costs. Note the \$786M have been reappropriated to an unallocated GF capex budgetary account under the custody of OMB. On March 15, 2022, newly enacted federal legislation increased the amount of federal funding available to the Commonwealth for Medicaid, and the FY22 GF ASES budget was further reduced, driving \$102M of permanent positive variance within the "Other" GF category.

**YTD FY2022 Budgeted Appropriations Executed (\$M)**



**Remaining Appropriation Budget (\$M)**

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 524	\$ 629	\$ 105
GF - CRIM	74	88	14
GF - FOMB	50	60	10
GF - ASEM	18	22	4
GF - Other	1,135	1,476	341
OF - Other	160	128	(32)
<b>Total</b>	<b>\$ 1,960</b>	<b>\$ 2,402</b>	<b>\$ 441</b>

**YTD Appropriation Variance (\$M)**

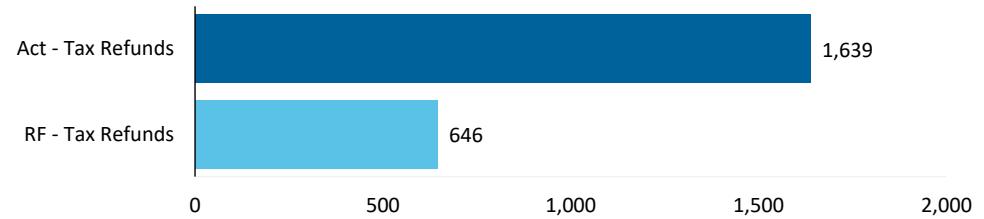
Entity Name	Liquidity Plan		
	Actual YTD	RF YTD	Variance
GF - UPR	\$ 524	\$ 524	\$ 0
GF - CRIM	74	74	(0)
GF - FOMB	50	50	(0)
GF - ASEM	18	18	0
GF - Other	1,135	1,219	84
OF - Other	160	108	(51)
<b>Total</b>	<b>\$ 1,960</b>	<b>\$ 1,993</b>	<b>\$ 32</b>

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

**Key Takeaways / Notes : Tax Refunds**

- 1.) Tax refunds includes EITC distributions, refunds to individuals and seniors as well other tax credits. Tax Refunds are \$993M ahead of projection YTD. Negative YTD variance is driven by: (i) temporary timing variances that will unwind by year-end; and (ii) federally-funded work credits not contemplated in the initial FY2022 Certified Budget. Disbursements related to these credits will be reimbursed with federal dollars and are expected to be net cash flow neutral over time.

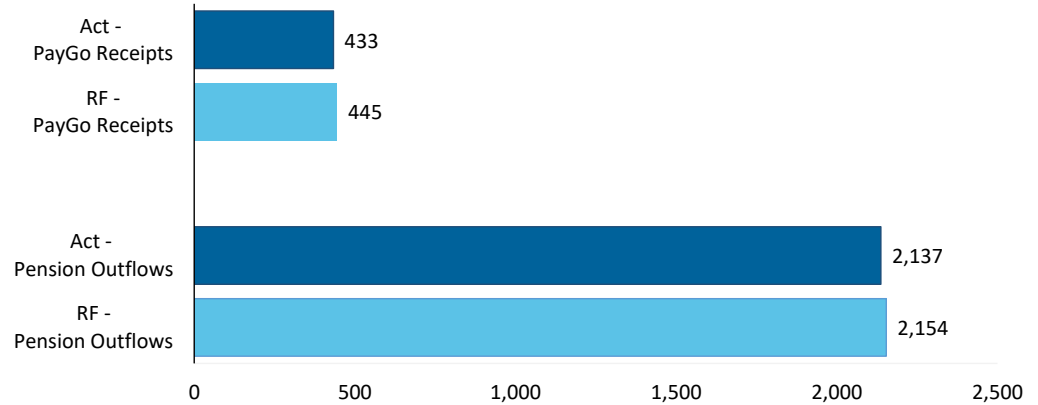
**YTD Tax Refunds Disbursed (\$M)**



**Key Takeaways / Notes : Pension PayGo**

- 1.) YTD PayGo Receipts are mainly in line with forecast. Further details on the status of PayGo can be found in the monthly PayGo Report on AAFAF's website.

**YTD Pension PayGo and Outflows (\$M)**





**Puerto Rico Department of Treasury | AAFAF**  
*Plan of Adjustment TSA Transfers Summary*

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) In order to make distributions pursuant to the Commonwealth Plan of Adjustment and to achieve certain conditions precedent for Plan effectiveness, the Commonwealth is aggregating cash from certain agencies outside of the TSA consistent with the Oversight Board cash restriction analysis. Below reflects the funds that have been transferred into the TSA to date for this purpose.

**Plan-Related Intragovernmental Transfers (\$M)**

Transferring Entity Name	Actual YTD
Department of Treasury (Hacienda)	\$ 1,335
Employee Retirement System	244
Public Building Authority	62
Judiciary & Teacher Retire. Systems	52
Department of Labor	186
Office of the Court Admin.	60
DDEC	159
Other CW Entities	78
U.S. Department of Justice	243
<b>Total</b>	<b>\$ 2,419</b>

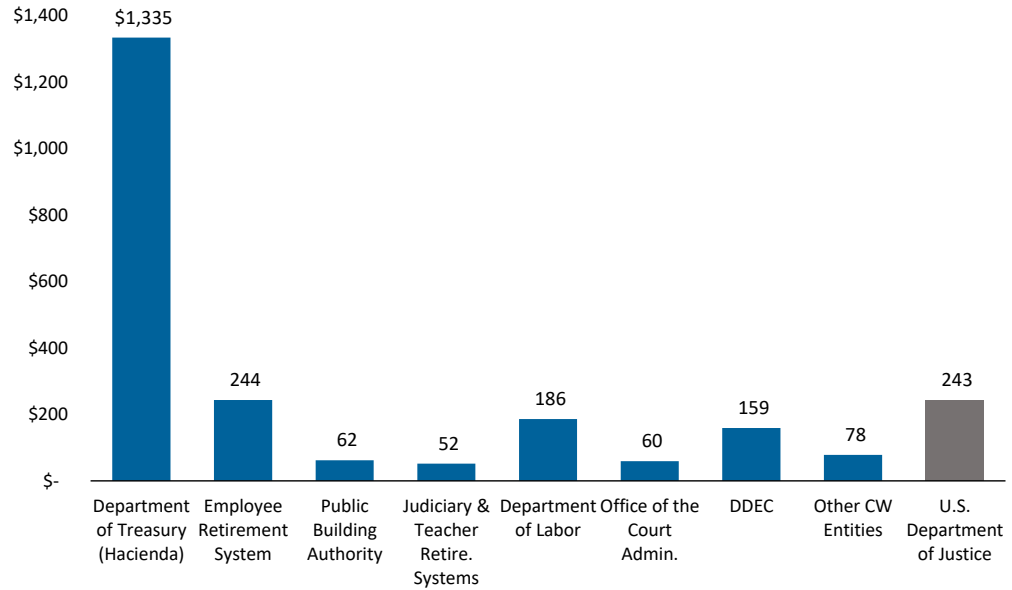
**Key Takeaways / Notes: Plan Disbursements**

- 1.) A total of \$10.4B has been transferred out of the TSA for Plan-related payments.

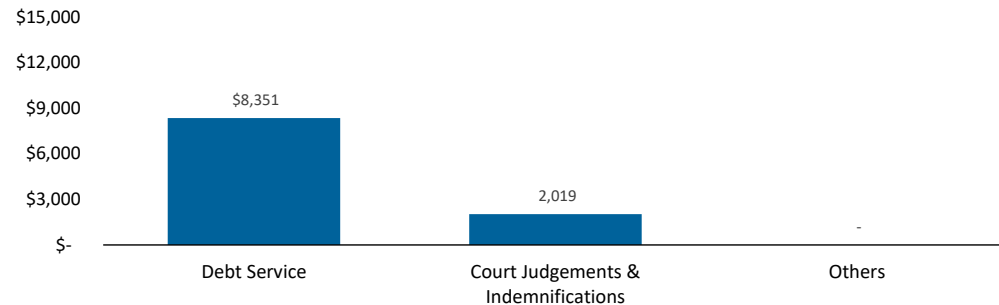
**Plan-Related TSA Disbursements (\$M)**

	Actual YTD
Debt Service	\$ 8,351
Court Judgements & Indemnifications	2,019
Others	-
<b>Total</b>	<b>\$ 10,370</b>

**Plan-Related Intragovernmental Transfers (\$M)**



**Plan-Related Disbursements (\$M)**



**Puerto Rico Department of Treasury | AAFAF**

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	\$ 182,230	\$ 70,158	\$ 252,388
081	Department of Education	100,328	7,487	107,815
025	Hacienda (entidad interna - fines de contabilidad)	46,184	17,646	63,830
123	Families and Children Administration	40,301	-	40,301
271	Office of Information Technology and Communications	34,572	0	34,572
045	Department of Public Security	31,002	3	31,004
050	Department of Natural and Environmental Resources	21,402	7,088	28,490
049	Department of Transportation and Public Works	26,702	103	26,805
122	Department of the Family	25,158	42	25,200
329	Socio-Economic Development Office	11,535	6,694	18,228
038	Department of Justice	16,220	7	16,227
137	Department of Correction and Rehabilitation	15,327	-	15,327
079	Automobile Accident Compensation Administration	-	15,153	15,153
127	Administration for Socioeconomic Development of the Famil	15,053	-	15,053
078	Department of Housing	14,343	-	14,343
043	Puerto Rico National Guard	11,939	5	11,944
067	Department of Labor and Human Resources	10,876	28	10,904
095	Mental Health and Addiction Services Administration	9,931	118	10,050
031	General Services Administration	9,844	1	9,845
087	Department of Sports and Recreation	6,732	76	6,809
126	Vocational Rehabilitation Administration	6,726	-	6,726
014	Environmental Quality Board	5,448	328	5,776
024	Department of the Treasury	5,704	17	5,721
124	Child Support Administration	5,280	14	5,294
311	Gaming Comission	5,179	17	5,196
021	Emergency Management and Disaster Administration Agency	4,476	-	4,476
120	Veterans Advocate Office	3,969	-	3,969
241	Administration for Integral Development of Childhood	3,540	-	3,540
220	Correctional Health	3,536	-	3,536
010	General Court of Justice	3,313	0	3,313
055	Department of Agriculture	2,546	2	2,547
015	Office of the Governor	2,183	63	2,246
028	Commonwealth Election Commission	2,096	-	2,096
022	Office of the Commissioner of Insurance	2,023	-	2,023
133	Natural Resources Administration	1,877	-	1,877
023	Department of State	1,504	-	1,504
290	State Energy Office of Public Policy	1,275	-	1,275
016	Office of Management and Budget	1,149	2	1,151

**Puerto Rico Department of Treasury | AAFAF**

*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
152	Elderly and Retired People Advocate Office	1,141	0	1,141
040	Puerto Rico Police	1,062	-	1,062
105	Industrial Commission	994	2	995
189	Institute of Forensic Sciences	934	3	937
208	Contributions to Municipalities	-	933	933
075	Office of the Financial Institutions Commissioner	928	-	928
298	Public Service Regulatory Board	886	-	886
273	Permit Management Office	714	-	714
096	Women's Advocate Office	622	-	622
272	Office of the Inspector General of the Government of Puerto	469	95	564
035	Industrial Tax Exemption Office	562	-	562
266	Office of Public Security Affairs	553	-	553
026	Special Appropriations for the Central Government Retireme	543	-	543
018	Planning Board	457	-	457
155	State Historic Preservation Office	424	4	428
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	303	-	303
089	Horse Racing Industry and Sport Administration	233	-	233
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
243	PNP Central Committee	121	-	121
226	Joint Special Counsel on Legislative Donations	119	-	119
069	Department of Consumer Affairs	106	-	106
153	Advocacy for Persons with Disabilities of the Commonwealth	92	-	92
060	Citizen's Advocate Office (Ombudsman)	72	0	72
	Other	439	0	439
<b>Total</b>		<b>\$ 704,426</b>	<b>\$ 126,091</b>	<b>\$ 830,517</b>

Footnotes:

- (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.*

**Puerto Rico Department of Treasury | AAFAF**

*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	\$ 18,169	\$ 39,661	\$ 17,396	\$ 177,163	\$ 252,388
081	Department of Education	25,586	29,338	15,095	37,795	107,815
025	Hacienda (entidad interna - fines de contabilidad)	33,549	341	826	29,113	63,830
123	Families and Children Administration	3,116	1,014	1,461	34,709	40,301
271	Office of Information Technology and Communications	406	940	496	32,730	34,572
045	Department of Public Security	1,471	539	5,856	23,139	31,004
050	Department of Natural and Environmental Resources	5,468	1,220	1,669	20,133	28,490
049	Department of Transportation and Public Works	2,151	2,596	662	21,397	26,805
122	Department of the Family	763	1,026	874	22,537	25,200
329	Socio-Economic Development Office	96	86	8,524	9,523	18,228
038	Department of Justice	3,738	600	342	11,547	16,227
137	Department of Correction and Rehabilitation	1,720	3,771	986	8,851	15,327
079	Automobile Accident Compensation Administration	7,675	7,478	-	-	15,153
127	Administration for Socioeconomic Development of the Family	1,561	1,167	1,429	10,896	15,053
078	Department of Housing	763	351	802	12,427	14,343
043	Puerto Rico National Guard	444	512	276	10,712	11,944
067	Department of Labor and Human Resources	1,375	1,043	1,040	7,446	10,904
095	Mental Health and Addiction Services Administration	1,357	2,729	1,122	4,842	10,050
031	General Services Administration	319	683	3,843	5,000	9,845
087	Department of Sports and Recreation	122	109	27	6,551	6,809
126	Vocational Rehabilitation Administration	591	1,119	203	4,813	6,726
014	Environmental Quality Board	387	529	155	4,704	5,776
024	Department of the Treasury	2,019	1,436	1,938	328	5,721
124	Child Support Administration	588	802	399	3,505	5,294
311	Gaming Commission	2,027	1,629	577	964	5,196
021	Emergency Management and Disaster Administration Agency	-	-	-	4,476	4,476
120	Veterans Advocate Office	12	97	40	3,821	3,969
241	Administration for Integral Development of Childhood	1,382	469	156	1,534	3,540
220	Correctional Health	0	11	0	3,524	3,536
010	General Court of Justice	14	257	143	2,899	3,313
055	Department of Agriculture	42	466	147	1,893	2,547
015	Office of the Governor	132	84	118	1,912	2,246
028	Commonwealth Election Commission	219	103	48	1,726	2,096
022	Office of the Commissioner of Insurance	58	5	95	1,865	2,023
133	Natural Resources Administration	-	-	-	1,877	1,877
023	Department of State	662	112	109	620	1,504
290	State Energy Office of Public Policy	65	29	-	1,180	1,275
016	Office of Management and Budget	98	20	127	905	1,151
152	Elderly and Retired People Advocate Office	165	300	152	524	1,141
040	Puerto Rico Police	-	-	-	1,062	1,062
105	Industrial Commission	170	32	29	764	995
189	Institute of Forensic Sciences	78	33	29	797	937

**Puerto Rico Department of Treasury | AAFAF**

*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
208	Contributions to Municipalities	933	-	-	-	933
075	Office of the Financial Institutions Commissioner	490	11	-	428	928
298	Public Service Regulatory Board	67	62	46	711	886
273	Permit Management Office	14	146	18	536	714
096	Women's Advocate Office	145	2	14	461	622
272	Office of the Inspector General of the Government of Puerto	13	10	6	535	564
035	Industrial Tax Exemption Office	0	-	2	560	562
266	Office of Public Security Affairs	20	27	22	484	553
026	Special Appropriations for the Central Government Retireme	0	2	5	536	543
018	Planning Board	191	25	2	238	457
155	State Historic Preservation Office	3	76	75	273	428
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	3	-	300	303
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
243	PNP Central Committee	-	-	-	121	121
226	Joint Special Counsel on Legislative Donations	-	3	9	107	119
069	Department of Consumer Affairs	5	16	7	77	106
153	Advocacy for Persons with Disabilities of the Commonwealth	0	8	2	82	92
060	Citizen's Advocate Office (Ombudsman)	6	3	0	63	72
	Other	121	45	8	264	439
<b>Total</b>		<b>\$ 120,566</b>	<b>\$ 103,176</b>	<b>\$ 67,409</b>	<b>\$ 539,365</b>	<b>\$ 830,517</b>

Footnotes:

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

(figures in \$000s)

Invoicer	ID - Central Government Agency																					Other						
	71 - Department of Health	81 - Department of Education	25 - Hacienda (entidad interna - fines de contabilidad)	123 - Families and Children Administration	271 - Office of Information Technology and Communications	45 - Department of Public Security	50 - Department of Natural and Environmental Resources	49 - Department of Transportation and Public Works	122 - Department of the Family	329 - Socio-Economic Development Office	38 - Department of Justice	137 - Department of Correction and Rehabilitation	79 - Automobile Accident Compensation Administration	127 - Administration for Socioeconomic Development of L...	78 - Department of Housing	43 - Puerto Rico National Guard	67 - Department of Labor and Human Resources	95 - Mental Health and Addiction Services Administration	31 - General Services Administration	87 - Department of Sports and Recreation	126 - Vocational Rehabilitation Administration		14 - Environmental Quality Board	24 - Department of the Treasury	124 - Child Support Administration	311 - Gaming Commission		
	126,091	70,158	7,487	17,646	-	0	3	7,088	103	42	6,694	7	-	15,153	-	-	5	28	118	1	76	-	328	17	14	17	1,104	
Medical Services Administration	53,859	52,038	-	1,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	5
Automobile Accident Compensation Administration	15,281	1	3	-	-	0	3	-	-	-	-	-	15,153	-	-	-	-	-	-	1	0	-	-	6	1	-	108	
PREPA	14,543	2,066	2,137	10,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Buildings Authority	8,199	8,099	9	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	
US Army Corp Of Engineers	7,077	-	-	-	-	-	7,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	
Instituto Socio Economico Comu	6,693	-	-	-	-	-	-	-	-	-	6,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Autoridad De Transporte Integ	4,267	-	-	4,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Health	3,127	3,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PRASA	2,143	12	1,090	945	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	11	
University of Puerto Rico	1,431	1,425	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Yauco	827	-	827	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Aguada	711	404	273	-	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cardiovascular Center Corporation of Puerto Rico...	614	614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Arecibo	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	
Municipio De San Juan	465	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	394	
Teacher Retirement System	405	181	221	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Labor and Human Resources	279	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	
Municipio De Comerio	241	194	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Lorenzo	236	52	184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Services Administration	221	137	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	50	7	-	-	-	-	
Municipio De Caguas	214	-	214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Trujillo Alto	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health Insurance Administration	204	-	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Canovanas	159	152	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Carolina	158	158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Rio Grande	147	-	147	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Bayamon	141	-	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Guayanilla	136	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Luquillo	134	134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of the Treasury	133	19	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Institute of Forensic Sciences	112	112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110	-	1	-	-	-	
Municipio De Vega Baja	109	-	109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Salinas	105	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Guaynabo	102	45	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Guayama	102	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Orocovis	101	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Cabo Rojo	91	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	
Governmental Agencies	85	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	
Municipio De Guanica	83	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Yabucoa	68	-	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Maunabo	66	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Sabana Grande	59	23	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Juncos	56	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Coamo	56	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Humacao	54	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Fajardo	53	-	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Villalba	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	681	106	366	-	-	-	4	69	41	-	-	-	-	-	-	-	3	28	1	-	-	6	3	3	-	51		

(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.