



## **Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

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

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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>	- Compulsory Liability Insurance, private insurance company.
<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 Receipts</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 also referred to as "Hacienda".
<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>OMB</b>	- The Office of Management and Budget of 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 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.
<b>SURI Sweep Account Transfers</b>	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
<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 FY2024 actual results compared to the same period of FY2023.
- 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.

**Puerto Rico Department of Treasury | Hacienda**  
*Executive Summary - TSA Cash Flow Actual Results*  
*(figures in Millions)*

\$8,512	\$121	\$238
Bank Cash	August	YTD Net
Position	Cash Flow	Cash Flow

Fiscal Year 2024 began on July 1, 2023. The FY24 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly and weekly TSA cash flow reports will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published with a comparison to the same period from FY23 to help contextualize results.

**Puerto Rico Department of Treasury | Hacienda**  
**TSA Cash Flow Actual Results as of August 31, 2023**

	FY24 Actual (a)	FY24 Actual (a)	FY23 Actual	Variance YTD
(figures in Millions)	August	YTD	YTD	FY24 vs FY23
<b>State Collections</b>				
1 General fund collections (b)	\$1,062	\$1,971	\$1,936	\$36
2 Other fund revenues & Pass-throughs (c)	20	34	51	(17)
3 Special Revenue receipts	83	115	101	14
4 All Other state collections (d)	94	185	96	90
5 Sweep Account Transfers	-	-	-	-
6 Subtotal - State collections (b)	\$1,259	\$2,306	\$2,183	\$123
<b>Federal Fund Receipts</b>				
7 Medicaid	321	326	353	(26)
8 Nutrition Assistance Program	255	488	580	(93)
9 All Other Federal Programs	324	803	695	107
10 Other	127	129	99	29
11 Subtotal - Federal Fund receipts	\$1,027	\$1,746	\$1,728	\$18
<b>Balance Sheet Related</b>				
12 Paygo charge	49	89	86	2
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$49	\$89	\$86	\$2
<b>Plan of Adjustment Related</b>				
15 Intragovernmental Transfers (e)	-	24	-	24
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	\$24	-	\$24
18 <b>Total Inflows</b>	<b>\$2,335</b>	<b>\$4,165</b>	<b>\$3,997</b>	<b>\$167</b>
<b>Payroll and Related Costs (f)</b>				
19 General fund	(234)	(465)	(463)	(2)
20 Federal fund	(145)	(232)	(176)	(57)
21 Other State fund	(2)	(5)	(4)	(1)
22 Subtotal - Payroll and Related Costs	(\$381)	(\$703)	(\$643)	(\$59)
<b>Operating Disbursements (g)</b>				
23 General fund	(191)	(318)	(251)	(67)
24 Federal fund	(271)	(533)	(309)	(224)
25 Other State fund	(146)	(213)	(148)	(65)
26 Subtotal - Vendor Disbursements	(\$609)	(\$1,064)	(\$709)	(\$356)
<b>State-funded Budgetary Transfers</b>				
27 General Fund	(295)	(559)	(428)	(131)
28 Other State Fund	(5)	(12)	(29)	17
29 Subtotal - Appropriations - All Funds	(\$301)	(\$572)	(\$457)	(\$114)
<b>Federal Fund Transfers</b>				
30 Medicaid	(321)	(321)	(352)	31
31 Nutrition Assistance Program	(242)	(486)	(584)	98
32 All other federal fund transfers	(2)	(8)	(72)	64
33 Subtotal - Federal Fund Transfers	(\$565)	(\$816)	(\$1,009)	\$193
<b>Other Disbursements - All Funds</b>				
34 Retirement Contributions	(212)	(438)	(443)	5
35 Tax Refunds & other tax credits (h)	(59)	(165)	(172)	7
36 Title III Costs	(23)	(59)	(16)	(42)
37 State Cost Share	-	-	-	-
38 Milestone Transfers	-	-	-	-
39 Custody Account Transfers	-	-	(62)	62
40 Other items paid from FY22 Surplus	-	-	-	-
41 Loans and Notes Transactions	-	16	-	-
42 All Other	-	-	(6)	6
43 Subtotal - Other Disbursements - All Funds	(\$295)	(\$646)	(\$699)	\$53
<b>Plan of Adjustment Related</b>				
44 Disbursements to Paying Agent	(63)	(126)	(129)	3
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	(\$63)	(\$126)	(\$129)	\$3
47 <b>Total Outflows</b>	<b>(\$2,214)</b>	<b>(\$3,926)</b>	<b>(\$3,646)</b>	<b>(\$280)</b>
48 <b>Net Operating Cash Flow</b>	<b>\$121</b>	<b>\$238</b>	<b>\$351</b>	<b>(\$112)</b>
49 Bank Cash Position, Beginning	8,391	8,274	7,999	\$275
50 <b>Bank Cash Position, Ending</b>	<b>\$8,512</b>	<b>\$8,512</b>	<b>\$8,350</b>	<b>\$162</b>
<b>Memo: Summary of Accounts</b>				
Operational	\$6,569			
Reserves (i)	1,943			
<b>Total Bank Cash Position</b>	<b>\$8,512</b>			

**Note:** Refer to page 10 for footnote reference descriptions.

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

Footnotes:

- (a) Represents FY2024 actual results through August 31, 2023.
- (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 this report the TSA has received \$61.62M in interest income in FY24 from earnings on the TSA cash balance.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 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) 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 day lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections and allocated. As of June 30, 2023, the balance is \$1,197M. As of the date of this report, the unallocated collections included therein was approximately \$147M. The schedule on this page will be updated as information becomes available.

Act 154 variance is an effect of the ammendment that allows foreign corporations election out of the Act 154 excise tax of 4%.

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	Actual YTD FY23	Var \$ FY24 vs FY23	Var % FY24 vs FY23
<b>General Fund Collections</b>				
Corporations	\$383	\$250	\$133	53%
Individuals	567	502	65	13%
Partnerships	12	21	(9)	-42%
Act 154	25	194	(169)	-87%
Non Residents Withholdings	142	61	81	132%
Current Year Collections	141	60	81	134%
Current Year NRW for FEDE (Act 73-2008) (b)	1	1	0	23%
Motor Vehicles	128	104	24	23%
Rum Tax (c)	22	57	(35)	-61%
Alcoholic Beverages	48	48	(0)	0%
Cigarettes (d)	29	35	(6)	-18%
HTA	-	55	(55)	-100%
Gasoline Taxes	-	12	(12)	-100%
Gas Oil and Diesel Taxes	-	1	(1)	-100%
Vehicle License Fees (\$15 portion)	-	2	(2)	-100%
Vehicle License Fees (\$25 portion)	-	4	(4)	-100%
Petroleum Tax	-	34	(34)	-100%
Other	-	3	(3)	-100%
CRUDITA	-	22	(22)	-100%
Other FY20 Deferrals/Extensions (e)	-	-	-	NA
Other General Fund	357	348	9	3%
<b>Total</b>	<b>\$1,714</b>	<b>\$1,697</b>	<b>\$17</b>	<b>1%</b>
SUT Collections (e)	257	239	19	8%
<b>Total General Fund Collections</b>	<b>\$ 1,971</b>	<b>\$ 1,936</b>	<b>\$ 36</b>	<b>2%</b>

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 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.) Total Other State Fund Collections are higher than previous year mainly driven by \$33M of interest income from earnings on the TSA cash balance included as part of All Other-Other State Collections.

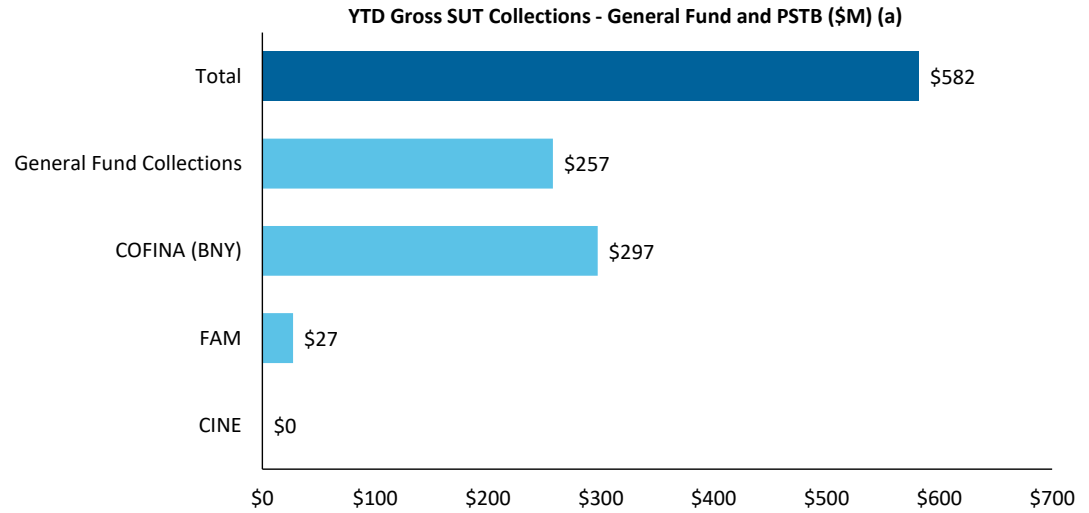
**Other State Fund Collections Year to Date: Actual vs. Previous Year (\$M)**

	<b>Actual YTD FY24</b>	<b>Actual YTD FY23</b>	<b>Var \$ FY24 vs FY23</b>	<b>Var % FY24 vs FY23</b>
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$34	\$51	(\$17)	-33%
Electronic Lottery	—	21	(21)	-100%
Cigarettes (PRITA)	—	-	-	NA
ASC Pass Through	\$5	3	2	60%
ACCA Pass Through	\$14	14	(1)	-5%
Other	\$16	13	3	22%
Special Revenue Fund (Agency Collections)	<b>115</b>	<b>101</b>	<b>14</b>	<b>14%</b>
Department of Education	0	1	(1)	-89%
Department of Health	8	13	(5)	-39%
Department of State	3	2	0	10%
All Other	105	85	20	24%
Other State Collections	<b>185</b>	<b>96</b>	<b>90</b>	<b>93%</b>
Bayamón University Hospital	-	0	(0)	-100%
Adults University Hospital (UDH)	-	8	(8)	-100%
Pediatric University Hospital	-	5	(5)	-100%
Commissioner of the Financial Institution	3	3	(1)	-25%
Department of Housing	3	4	(1)	-25%
Gaming Commission	67	39	28	71%
All Other	113	36	78	219%
<b>Total</b>	<b>\$335</b>	<b>\$247</b>	<b>\$87</b>	<b>35%</b>

**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 August 31, 2023 there is \$12M 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.

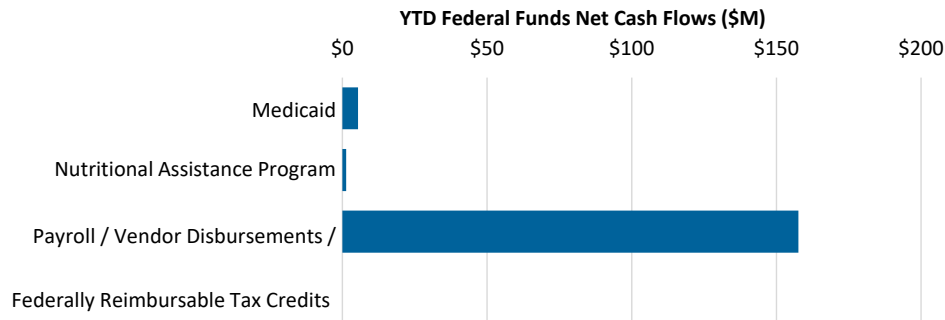
**Puerto Rico Department of Treasury | Hacienda**  
*Federal Funds Net Cash Flow Summary*

**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.

Monthly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 321	\$ (321)	\$ -
Nutritional Assistance Program (NAP)	\$255	(242)	13
Payroll / OpEx / Other Federal Programs, incl. COVID	\$451	(419)	33
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$1,027</b>	<b>\$ (982)</b>	<b>\$ 46</b>

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 326	\$ (321)	\$ 5
Nutritional Assistance Program (NAP)	488	(486)	1
Payroll / OpEx / Other Federal Programs, incl. COVID	932	(774)	158
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$ 1,746</b>	<b>\$ (1,581)</b>	<b>\$ 164</b>



Footnotes

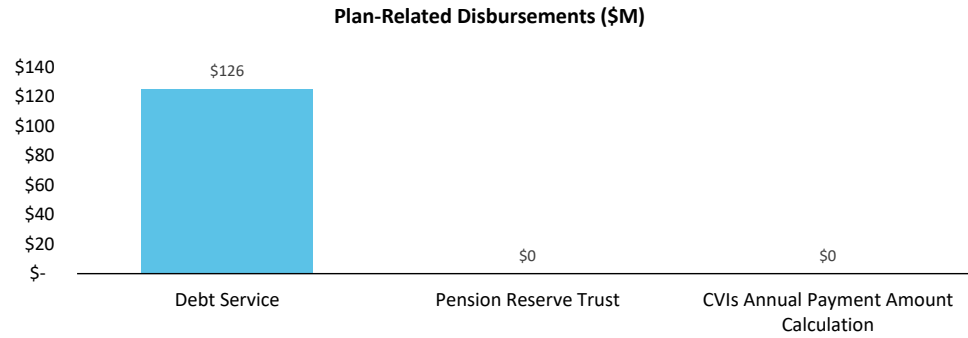
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) A total of \$63M has been transferred out of the TSA for POA related payments.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 126
Pension Reserve Trust	-
CVIs Annual Payment Amount Calculation	-
<b>Total</b>	<b>\$ 126</b>



**Puerto Rico Department of Treasury | Hacienda**

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 204,854	\$ 40,450	\$ 245,304
081	Department of Education	130,545	4,484	135,029
049	Department of Transportation and Public Works	46,699	1,279	47,978
045	Department of Public Security	39,094	78	39,172
271	Office of Information Technology and Communications	36,306	118	36,424
050	Department of Natural and Environmental Resources	30,322	57	30,379
025	Hacienda (entidad interna - fines de contabilidad)	17,693	13	17,705
127	Administration for Socioeconomic Development of the Family	13,598	156	13,755
123	Families and Children Administration	11,462	66	11,529
095	Mental Health and Addiction Services Administration	11,477	30	11,507
241	Administration for Integral Development of Childhood	9,415	376	9,792
014	Environmental Quality Board	8,232	329	8,561
078	Department of Housing	6,523	2	6,524
311	Gaming Commission	6,050	3	6,053
137	Department of Correction and Rehabilitation	5,375	-	5,375
067	Department of Labor and Human Resources	4,885	0	4,885
120	Veterans Advocate Office	4,800	0	4,800
122	Department of the Family	4,006	-	4,006
024	Department of the Treasury	3,894	3	3,898
126	Vocational Rehabilitation Administration	3,867	4	3,872
055	Department of Agriculture	3,803	0	3,803
329	Socio-Economic Development Office	3,594	1	3,595
087	Department of Sports and Recreation	3,106	26	3,132
031	General Services Administration	2,672	0	2,672
028	Commonwealth Election Commission	2,285	-	2,285
133	Natural Resources Administration	1,883	140	2,024
018	Planning Board	1,731	45	1,777
124	Child Support Administration	1,705	0	1,705
266	Office of Public Security Affairs	1,245	187	1,431
038	Department of Justice	1,380	15	1,396
043	Puerto Rico National Guard	1,382	6	1,388
189	Institute of Forensic Sciences	1,355	-	1,355
016	Office of Management and Budget	1,231	2	1,233
105	Industrial Commission	1,156	11	1,168
155	State Historic Preservation Office	1,073	2	1,075
023	Department of State	968	10	978
021	Emergency Management and Disaster Administration Agency	824	-	824
026	Special Appropriations for the Central Government Retiree	641	-	641

**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
152	Elderly and Retired People Advocate Office	579	0	579
220	Correctional Health	389	-	389
015	Office of the Governor	327	2	329
030	Office of Administration and Transformation of HR in the Gov	233	-	233
096	Women's Advocate Office	212	1	213
298	Public Service Regulatory Board	103	-	103
153	Advocacy for Persons with Disabilities of the Commonwealth	86	-	86
022	Office of the Commissioner of Insurance	79	-	79
075	Office of the Financial Institutions Commissioner	74	-	74
069	Department of Consumer Affairs	65	2	67
243	PNP Central Committee	60	-	60
279	Public Service Appeals Commission	48	-	48
139	Parole Board	38	1	39
281	Office of the Electoral Comptroller	17	-	17
068	Labor Relations Board	14	-	14
065	Public Services Commission	10	-	10
062	Cooperative Development Commission	9	-	9
231	Health Advocate Office	8	-	8
244	PIP Central Committee	6	-	6
037	Civil Rights Commission	4	-	4
040	Puerto Rico Police	3	-	3
060	Citizen's Advocate Office (Ombudsman)	2	0	3
010	General Court of Justice	3	-	3
226	Joint Special Counsel on Legislative Donations	2	-	2
229	Office of the General Coordinator for Socioeconomic Financir	2	-	2
291	Proyecto Dignidad	1	-	1
	Other	0	0	1
<b>Total</b>		<b>\$ 633,506</b>	<b>\$ 47,900</b>	<b>681,407</b>

Footnotes:

- (a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.*
- (b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*

**Puerto Rico Department of Treasury | Hacienda**

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 25,325	\$ 19,817	\$ 12,488	\$ 187,674	\$ 245,304
081	Department of Education	42,438	27,768	13,448	51,375	135,029
049	Department of Transportation and Public Works	4,922	6,505	6,812	29,739	47,978
045	Department of Public Security	1,465	2,194	3,214	32,299	39,172
271	Office of Information Technology and Communications	305	2,049	1,342	32,727	36,424
050	Department of Natural and Environmental Resources	912	1,518	1,935	26,014	30,379
025	Hacienda (entidad interna - fines de contabilidad)	1,468	1,031	278	14,928	17,705
127	Administration for Socioeconomic Development of the Family	1,325	358	576	11,495	13,755
123	Families and Children Administration	495	1,791	993	8,250	11,529
095	Mental Health and Addiction Services Administration	3,234	1,034	442	6,797	11,507
241	Administration for Integral Development of Childhood	1,463	1,070	1,090	6,170	9,792
014	Environmental Quality Board	329	44	82	8,106	8,561
078	Department of Housing	385	883	510	4,747	6,524
311	Gaming Comission	104	57	2,165	3,728	6,053
137	Department of Correction and Rehabilitation	2,661	1,313	458	942	5,375
067	Department of Labor and Human Resources	530	540	782	3,032	4,885
120	Veterans Advocate Office	323	61	128	4,288	4,800
122	Department of the Family	545	796	1,084	1,582	4,006
024	Department of the Treasury	2,135	338	388	1,037	3,898
126	Vocational Rehabilitation Administration	652	320	157	2,743	3,872
055	Department of Agriculture	424	205	432	2,742	3,803
329	Socio-Economic Development Office	21	220	13	3,342	3,595
087	Department of Sports and Recreation	1,018	728	229	1,156	3,132
031	General Services Administration	483	259	70	1,860	2,672
028	Commonwealth Election Commission	13	89	88	2,095	2,285
133	Natural Resources Administration	-	-	-	2,024	2,024
018	Planning Board	165	125	511	976	1,777
124	Child Support Administration	126	237	297	1,045	1,705
266	Office of Public Security Affairs	129	23	272	1,007	1,431
038	Department of Justice	528	597	139	131	1,396
043	Puerto Rico National Guard	255	396	560	178	1,388
189	Institute of Forensic Sciences	-	-	-	1,355	1,355
016	Office of Management and Budget	137	329	259	507	1,233
105	Industrial Commission	70	92	144	862	1,168
155	State Historic Preservation Office	100	188	563	223	1,075
023	Department of State	855	30	13	79	978
021	Emergency Management and Disaster Administration Agency	-	-	-	824	824
026	Special Appropriations for the Central Government Retirement	10	2	2	627	641
152	Elderly and Retired People Advocate Office	161	63	19	337	579
220	Correctional Health	1	179	208	-	389
015	Office of the Governor	251	47	18	13	329
030	Office of Administration and Transformation of HR in the Gov	69	94	56	14	233
096	Women's Advocate Office	57	64	5	87	213
298	Public Service Regulatory Board	42	27	12	21	103
153	Advocacy for Persons with Disabilities of the Commonwealth	14	3	7	62	86
022	Office of the Commissioner of Insurance	33	16	5	24	79
075	Office of the Financial Institutions Commissioner	1	42	30	2	74
069	Department of Consumer Affairs	15	26	1	26	67
243	PNP Central Committee	-	-	-	60	60
279	Public Service Appeals Commission	7	0	4	36	48
139	Parole Board	2	1	12	24	39
281	Office of the Electoral Comptroller	2	0	-	15	17
068	Labor Relations Board	14	0	-	1	14
065	Public Services Commission	-	-	1	9	10
062	Cooperative Development Commission	0	4	1	3	9
231	Health Advocate Office	3	5	0	0	8

**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
244	PIP Central Committee	-	-	-	6	6
037	Civil Rights Commission	2	0	1	1	4
040	Puerto Rico Police	-	-	-	3	3
060	Citizen's Advocate Office (Ombudsman)	1	0	1	0	3
010	General Court of Justice	3	-	-	-	3
226	Joint Special Counsel on Legislative Donations	1	0	-	1	2
229	Office of the General Coordinator for Socioeconomic Financir	-	-	-	2	2
291	Proyecto Dignidad	-	-	-	1	1
000	Other	-	0	-	0	1
<b>Total</b>		<b>\$ 96,029</b>	<b>\$ 73,577</b>	<b>\$ 52,346</b>	<b>\$ 459,454</b>	<b>\$ 681,407</b>

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 - Central Government - Live Web Portal AP  
Intergovernmental Only (By)  
(Figures in \$000)  
Continues and Continued...

Table with 3 columns: Invoicer, ID - Central Government Agency, and a grid of numerical values representing invoiced amounts. The 'ID' column lists various agencies such as Department of Health, Department of Education, and various Municipalities. The grid contains values for each agency across 30 numbered columns.

(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 process and controls needed to realize improvement 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.