



**Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow  
For the month of December FY24 and Q2 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
<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
<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 Corporation, 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 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)*

<b>Bank Cash Position</b>	<b>December Cash Flow</b>	<b>Monthly Variance</b>	<b>Q2 Cash Flow</b>	<b>Q2 Variance</b>	<b>YTD Net Cash Flow</b>	<b>YTD Net Cash Flow Variance</b>
\$8,941	\$756	\$585	\$1,010	\$1,423	\$667	\$2,063

**Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of December 31, 2023**

<b>Cash Flow line item</b>	<b>Variance Bridge (\$M)</b>	<b>Comments</b>
Liquidity Plan Projected Cash Balance 12/31/23:	\$ 6,877	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$430M and Special Revenue Fund collections of \$414M.
1 State Collections	844	2. The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing monthly variances. The positive variance is mainly driven by higher than projected receipts from All Other Federal Fund Programs of \$141M, and Other Federal Funds Transfers related to CRF and CSLFRF of \$70M, and lower than projected payroll expenses by \$46M; partially offset by higher than projected operating disbursements of (\$158M).
2 Federal Fund Net Cash Flow	73	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences. This variance is expected to decrease in February and subsequent months due to individual income tax refunds.
3 Tax Refunds & other tax credits	431	4. On December 14, the Commonwealth received a loan repayment from HTA for \$353M. On December 19, DTPR disbursed (\$115M) 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	254	5. Payroll and related costs are currently lower than projected. The positive variance is driven by General Fund payroll of \$79M and Other State Fund payroll of \$67M.
5 Payroll and Related Costs	146	
All Other	316	
<b>Actual TSA Cash Balance</b>	<b><u>\$ 8,941</u></b>	

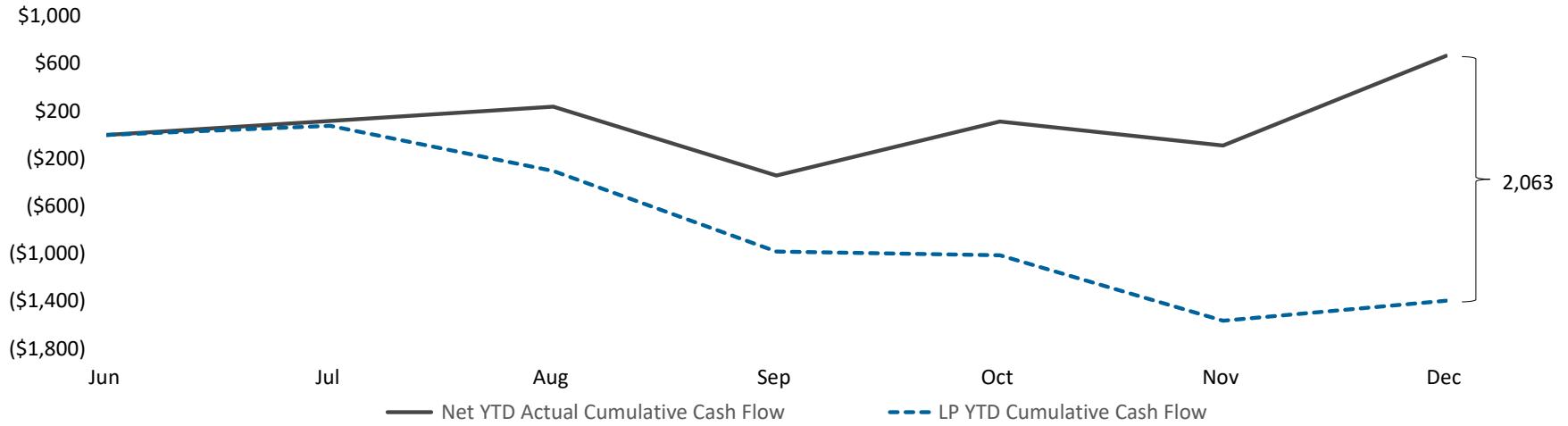
**Memo: Summary of Cash Balances**

TSA Operational Cash	\$ 7,132
TSA Reserves	<u>1,808</u>
<b>Actual TSA Cash Balance</b>	<b><u>\$ 8,941</u></b>

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*YTD TSA Cash Flow Summary - Actual vs LP*

TSA Cumulative YTD Net Cash Flow (\$M)

LP Bank Cash Balance:	\$6,877
Actual TSA Bank Cash Balance:	\$8,941



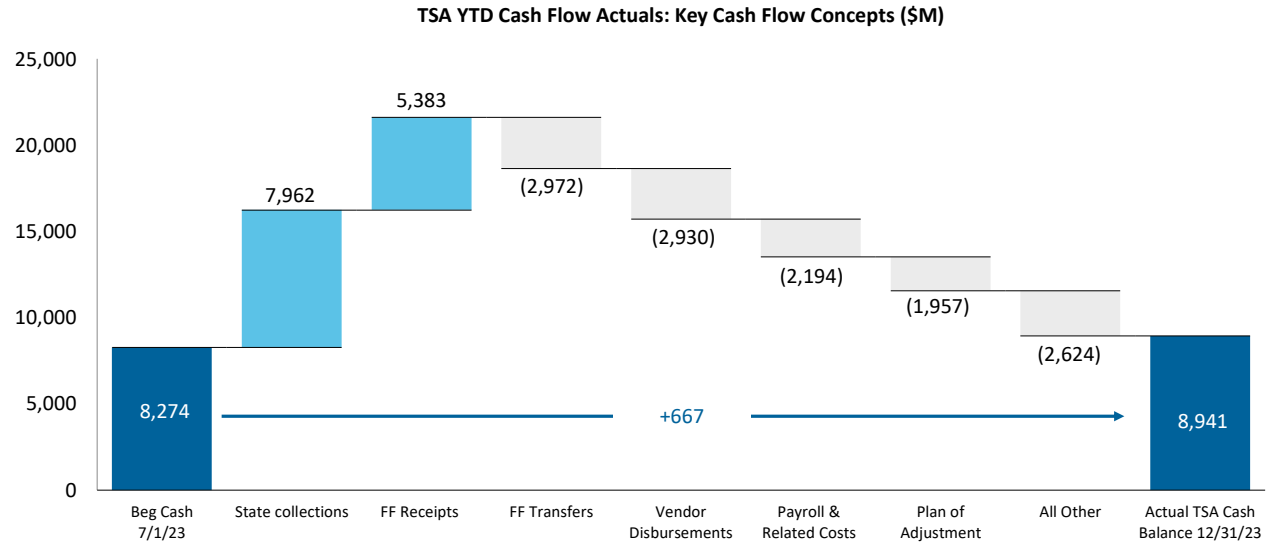
**YTD Actuals vs. Liquidity Plan**

YTD net cash flow is \$667M and cash flow variance to the Liquidity Plan is \$2,063M, with various offsetting variances within.

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

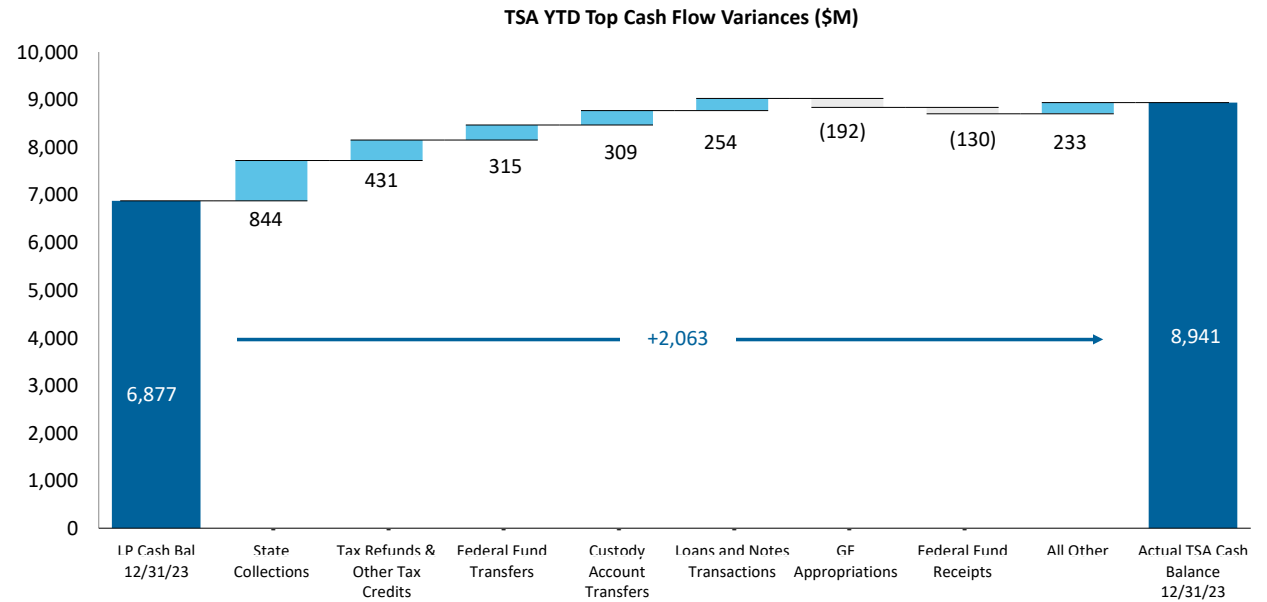
**Net Cash Flow - YTD Actuals**

- 1.) The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$5,383M represent 39% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$81M (Refer to page 14 for additional detail).



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

- 1.) State Collections, Tax Refunds & Other Tax Credits and Custody Account Transfers drive the positive YTD cash flow variance. This is partially offset by higher than projected General Fund Appropriations and Vendor Disbursements.



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**TSA Cash Flow Actual Results as of December 31, 2023**

	FY24 Actual December	FY24 LP December	Variance December	FY24 Actual (a) YTD	FY24 LP YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
<b>State Collections</b>						
1 General fund collections (b)	\$1,399	\$1,482	(\$83)	\$6,737	\$6,307	\$430
2 Other fund revenues & Pass-throughs (c)	21	14	7	171	160	11
3 Special Revenue receipts	28	75	(46)	218	224	(6)
4 All Other state collections (d)	149	83	65	836	427	409
5 Sweep Account Transfers	—	—	—	—	—	—
6 Subtotal - State collections (b)	\$1,597	\$1,654	(\$57)	\$7,962	\$7,118	\$844
<b>Federal Fund Receipts</b>						
7 Medicaid	281	696	(416)	1,146	1,719	(573)
8 Nutrition Assistance Program	249	238	10	1,521	1,431	90
9 All Other Federal Programs	401	385	16	2,366	2,225	141
10 Other	31	—	31	350	137	213
11 Subtotal - Federal Fund Receipts	\$962	\$1,320	(\$358)	\$5,383	\$5,512	(\$130)
<b>Balance Sheet Related</b>						
12 Paygo charge	38	43	(6)	237	261	(24)
13 Other	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$38	\$43	(\$6)	\$237	\$261	(\$24)
<b>Plan of Adjustment Related</b>						
15 Intragovernmental Transfers (e)	28	0	28	100	24	76
16 Other	—	—	—	—	—	—
17 Subtotal - Plan Inflows	\$28	\$0	\$28	\$100	\$24	\$76
18 <b>Total Inflows</b>	<b>\$2,624</b>	<b>\$3,017</b>	<b>(\$393)</b>	<b>\$13,682</b>	<b>\$12,915</b>	<b>\$766</b>
<b>Payroll and Related Costs (f)</b>						
19 General fund	(256)	(418)	162	(1,513)	(1,591)	78
20 Federal fund	(94)	(178)	83	(651)	(698)	46
21 Other State fund	2	(26)	28	(30)	(97)	67
22 Subtotal - Payroll and Related Costs	(\$349)	(\$622)	\$274	(\$2,194)	(\$2,386)	\$192
<b>Operating Disbursements (g)</b>						
23 General fund	(145)	(146)	1	(888)	(845)	(43)
24 Federal fund	(296)	(243)	(53)	(1,678)	(1,520)	(158)
25 Other State fund	(124)	(95)	(29)	(364)	(483)	119
26 Subtotal - Vendor Disbursements	(\$565)	(\$484)	(\$81)	(\$2,930)	(\$2,848)	(\$82)
<b>State-funded Budgetary Transfers</b>						
27 General Fund	(223)	(191)	(32)	(1,452)	(1,261)	(192)
28 Other State Fund	(3)	(22)	19	(40)	(79)	39
29 Subtotal - Appropriations - All Funds	(\$226)	(\$213)	(\$13)	(\$1,493)	(\$1,340)	(\$153)
<b>Federal Fund Transfers</b>						
30 Medicaid	(313)	(696)	384	(1,166)	(1,719)	553
31 Nutrition Assistance Program	(238)	(238)	1	(1,527)	(1,431)	(96)
32 All other federal fund transfers	(13)	—	(13)	(280)	(137)	(143)
33 Subtotal - Federal Fund Transfers	(\$564)	(\$935)	\$371	(\$2,972)	(\$3,287)	\$315
<b>Other Disbursements - All Funds</b>						
34 Retirement Contributions	(213)	(218)	6	(1,316)	(1,311)	(5)
35 Tax Refunds & other tax credits (h)	(16)	(125)	109	(287)	(718)	431
36 Title III Costs	(10)	(10)	1	(103)	(61)	(41)
37 State Cost Share	—	—	—	—	—	—
38 Milestone Transfers	—	(1)	1	(29)	(85)	56
39 Custody Account Transfers	—	(71)	71	(7)	(316)	309
40 Other items paid from FY23 Surplus	—	—	—	—	—	—
41 Loans and Notes Transactions (i)	238	—	238	254	—	254
42 All Other	—	—	—	20	—	20
43 Subtotal - Other Disbursements - All Funds	(\$1)	(\$426)	\$425	(\$1,468)	(\$2,491)	\$1,023
<b>Plan of Adjustment Related</b>						
44 Disbursements to Paying Agent	(163)	(165)	2	(1,957)	(1,959)	2
45 Direct Disbursements	—	—	—	—	—	—
46 Subtotal - Plan Disbursements	(\$163)	(\$165)	\$2	(\$1,957)	(\$1,959)	\$2
47 <b>Total Outflows</b>	<b>(\$1,867)</b>	<b>(\$2,846)</b>	<b>\$979</b>	<b>(\$13,015)</b>	<b>(\$14,312)</b>	<b>\$1,297</b>
48 <b>Net Operating Cash Flow</b>	<b>\$756</b>	<b>\$171</b>	<b>\$585</b>	<b>\$667</b>	<b>(\$1,396)</b>	<b>2,063</b>
49 Bank Cash Position, Beginning	8,184	6,706	1,478	8,274	8,274	(\$0)
50 <b>Bank Cash Position, Ending</b>	<b>\$8,941</b>	<b>\$6,877</b>	<b>2,063</b>	<b>\$8,941</b>	<b>\$6,877</b>	<b>\$2,063</b>
<b>Memo: Summary of Accounts</b>						
Operational	\$7,132					
Reserves (j)	1,808					
<b>Total Bank Cash Position</b>	<b>\$8,941</b>					

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



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TSA Cash Flow Actual Results as of December 31, 2023

	FY24 Actual	FY24 Actual	FY24 Actual (a)	FY24 LP	FY24 LP	FY24 LP	Variance	Variance	Variance
	Q1	Q2	YTD	Q1	Q2	YTD	Q1	Q2	YTD
<i>(figures in Millions)</i>									
<b>State Collections</b>									
1 General fund collections (b)	\$3,045	\$3,692	\$6,737	\$2,786	\$3,522	\$6,307	\$260	\$170	\$430
2 General fund collections (b)	\$3,045	\$3,692	\$6,737	2,786	3,522	6,307	\$260	\$170	\$430
3 Deferred GF Receipts (COVID-19 Exec Action)	–	–	–	–	–	–	–	–	–
4 Other fund revenues & Pass-throughs (c)	48	122	171	57	103	160	(9)	20	11
5 Special Revenue receipts	132	86	218	96	128	224	36	(42)	(6)
6 All Other state collections (d)	283	553	836	214	214	427	69	340	409
7 Sweep Account Transfers	–	–	–	–	–	–	–	–	–
8 Subtotal - State collections (b)	\$3,509	\$4,453	\$7,962	\$3,152	\$3,966	\$7,118	\$357	\$487	\$844
<b>Federal Fund Receipts</b>									
9 Medicaid	609	537	1,146	548	1,171	1,719	61	(634)	(573)
10 Nutrition Assistance Program	756	765	1,521	715	715	1,431	40	50	90
11 All Other Federal Programs	1,279	1,087	2,366	1,289	936	2,225	(10)	150	141
12 Other	137	213	350	137	–	137	–	213	213
13 Subtotal - Federal Fund receipts	\$2,781	\$2,602	\$5,383	\$2,689	\$2,823	\$5,512	\$92	(\$221)	(\$130)
<b>Balance Sheet Related</b>									
14 Paygo charge	128	108	237	130	130	261	(2)	(22)	(24)
15 Other	–	–	–	–	–	–	–	–	–
16 Subtotal - Other Inflows	\$128	\$108	\$237	\$130	\$130	\$261	(\$2)	(\$22)	(\$24)
<b>Plan of Adjustment Related</b>									
17 Intragovernmental Transfers (e)	24	76	100	24	0	24	(0)	76	76
18 Other	–	–	–	–	–	–	–	–	–
19 Subtotal - Plan Inflows	\$24	\$76	\$100	\$24	\$0	\$24	(\$0)	\$76	\$76
20 <b>Total Inflows</b>	<b>\$6,443</b>	<b>\$7,239</b>	<b>\$13,682</b>	<b>\$5,996</b>	<b>\$6,919</b>	<b>\$12,915</b>	<b>\$447</b>	<b>\$320</b>	<b>\$766</b>
<b>Payroll and Related Costs (f)</b>									
21 General fund	(706)	(807)	(1,513)	(698)	(893)	(1,591)	(8)	86	78
22 Federal fund	(306)	(345)	(651)	(325)	(373)	(698)	19	28	46
23 Other State fund	(13)	(17)	(30)	(42)	(55)	(97)	29	38	67
24 Subtotal - Payroll and Related Costs	(\$1,026)	(\$1,168)	(\$2,194)	(\$1,065)	(\$1,321)	(\$2,386)	\$40	\$152	\$192
<b>Operating Disbursements (g)</b>									
25 General fund	(420)	(468)	(888)	(435)	(410)	(845)	15	(58)	(43)
26 Federal fund	(762)	(916)	(1,678)	(726)	(794)	(1,520)	(36)	(122)	(158)
27 Other State fund	(210)	(154)	(364)	(251)	(232)	(483)	41	78	119
28 Subtotal - Vendor Disbursements	(\$1,392)	(\$1,538)	(\$2,930)	(\$1,412)	(\$1,436)	(\$2,848)	\$20	(\$102)	(\$82)
<b>State-funded Budgetary Transfers</b>									
29 General Fund	(780)	(673)	(1,452)	(688)	(572)	(1,261)	(91)	(101)	(192)
30 Other State Fund	(15)	(25)	(40)	(40)	(40)	(79)	25	15	39
31 Subtotal - Appropriations - All Funds	(\$795)	(\$698)	(\$1,493)	(\$728)	(\$612)	(\$1,340)	(\$67)	(\$86)	(\$153)
<b>Federal Fund Transfers</b>									
32 Medicaid	(599)	(567)	(1,166)	(548)	(1,171)	(1,719)	(51)	605	553
33 Nutrition Assistance Program	(757)	(770)	(1,527)	(715)	(715)	(1,431)	(41)	(54)	(96)
34 All other federal fund transfers	(111)	(169)	(280)	(137)	–	(137)	26	(169)	(143)
35 Subtotal - Federal Fund Transfers	(\$1,466)	(\$1,506)	(\$2,972)	(\$1,400)	(\$1,887)	(\$3,287)	(\$66)	\$381	\$315
<b>Other Disbursements - All Funds</b>									
36 Retirement Contributions	(653)	(663)	(1,316)	(655)	(655)	(1,311)	3	(8)	(5)
37 Tax Refunds & other tax credits (h)	(194)	(93)	(287)	(359)	(359)	(718)	165	266	431
38 Title III Costs	(73)	(30)	(103)	(31)	(31)	(61)	(42)	1	(41)
39 State Cost Share	–	–	–	–	–	–	–	–	–
40 Milestone Transfers	(25)	(5)	(29)	–	(85)	(85)	(25)	81	56
41 Custody Account Transfers	(7)	–	(7)	(136)	(179)	(316)	130	179	309
42 Other items paid from FY23 Surplus	–	–	–	–	–	–	–	–	–
43 Loans and Notes Transactions (i)	16	238	254	–	–	–	16	238	254
44 All Other	20	–	20	–	–	–	20	–	20
45 Subtotal - Other Disbursements - All Funds	(\$915)	(\$553)	(\$1,468)	(\$1,182)	(\$1,310)	(\$2,491)	\$266	\$757	\$1,023
<b>Plan of Adjustment Related</b>									
46 Disbursements to Paying Agent	(1,192)	(765)	(1,957)	(1,193)	(767)	(1,959)	0	2	2
47 Direct Disbursements	–	–	–	–	–	–	–	–	–
48 Subtotal - Plan Disbursements	(\$1,192)	(\$765)	(\$1,957)	(\$1,193)	(\$767)	(\$1,959)	\$0	\$2	\$2
49 <b>Total Outflows</b>	<b>(\$6,786)</b>	<b>(\$6,229)</b>	<b>(\$13,015)</b>	<b>(\$6,979)</b>	<b>(\$7,333)</b>	<b>(\$14,312)</b>	<b>\$193</b>	<b>\$1,104</b>	<b>\$1,297</b>
50 <b>Net Operating Cash Flow</b>	<b>(\$343)</b>	<b>\$1,010</b>	<b>\$667</b>	<b>(\$983)</b>	<b>(\$413)</b>	<b>(\$1,396)</b>	<b>\$640</b>	<b>\$1,423</b>	<b>\$2,063</b>
51 Bank Cash Position, Beginning	8,274	7,930	8,274	8,274	7,291	8,274	–	640	–
52 <b>Bank Cash Position, Ending</b>	<b>\$7,930</b>	<b>\$8,941</b>	<b>\$8,941</b>	<b>\$7,291</b>	<b>\$6,877</b>	<b>\$6,877</b>	<b>\$640</b>	<b>\$2,063</b>	<b>\$2,063</b>

**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 December 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 \$188.71M 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) 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 use as follow: (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. 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 day 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)**

	<b>Actual (a)</b>	<b>LP</b>	<b>Var \$</b>	<b>Var %</b>
	<b>YTD FY24</b>	<b>YTD FY24</b>	<b>YTD FY24</b>	<b>YTD FY24</b>
<b>General Fund Collections</b>				
Corporations	\$1,690	\$1,336	\$353	26%
Individuals	1,848	1,752	96	5%
Partnerships	158	201	(43)	-21%
Act 154	68	39	29	74%
Non Residents Withholdings	489	372	118	32%
Current Year Collections	484	368	116	31%
Current Year NRW for FEDE (Act 73-2008) (b)	6	4	2	58%
Motor Vehicles	373	227	146	64%
Rum Tax (c)	135	130	5	3%
Alcoholic Beverages	147	146	1	0%
Cigarettes (d)	66	78	(12)	-15%
Other General Fund	584	921	(337)	-37%
<b>Total</b>	<b>\$5,558</b>	<b>\$5,203</b>	<b>\$355</b>	<b>7%</b>
SUT Collections (e)	1,179	1,104	75	7%
<b>Total General Fund Collections</b>	<b>\$ 6,737</b>	<b>\$ 6,307</b>	<b>\$ 430</b>	<b>7%</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*

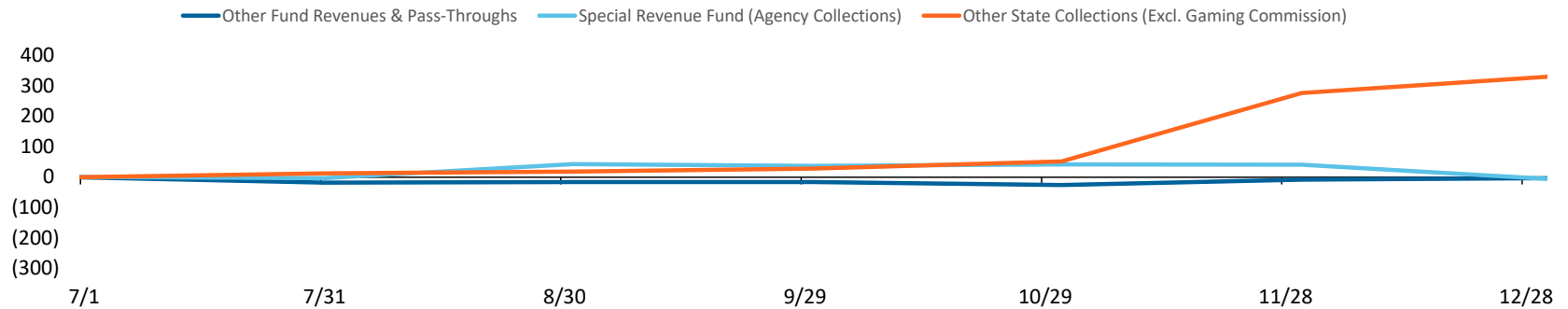
**Key Takeaways / Notes**

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance in Special Revenue Fund is mainly driven by timing differences. Other State Collections variance is mainly driven by funds received by taxes collected from U.S. Customs and Border Protection (CBP) of \$205M received in December 2023 and projected for January 2024. In addition, collections from the Gambling Commission of the Government of Puerto Rico are \$77M higher than projected.

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

	Actual YTD FY24	LP YTD FY24	Var \$ YTD FY24	Var % YTD FY24
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$171	\$160	\$11	7%
Electronic Lottery	\$66	68	(2)	-3%
ASC Pass Through	\$18	12	6	51%
ACCA Pass Through	\$42	39	3	9%
Other	\$45	41	4	9%
Special Revenue Fund (Agency Collections)	218	224	(6)	-3%
Department of Education	0	4	(4)	-97%
Department of Health	31	1	30	2759%
Department of State	8	7	1	8%
All Other	179	212	(33)	-15%
Other State Collections	836	427	409	96%
Interests Income	189	160	29	18%
Gambling Commission of the Government of Puerto Rico	190	113	77	68%
Department of Housing	13	10	2	24%
Department of Health	57	47	11	23%
Office of the Commissioner of Insurance	2	3	(1)	-21%
Funds under the Custody of the Department of Treasury	14	12	2	16%
Commissioner of the Financial Institution	51	30	21	71%
All Other	320	52	268	511%
<b>Total</b>	<b>\$1,225</b>	<b>\$811</b>	<b>\$414</b>	<b>51%</b>

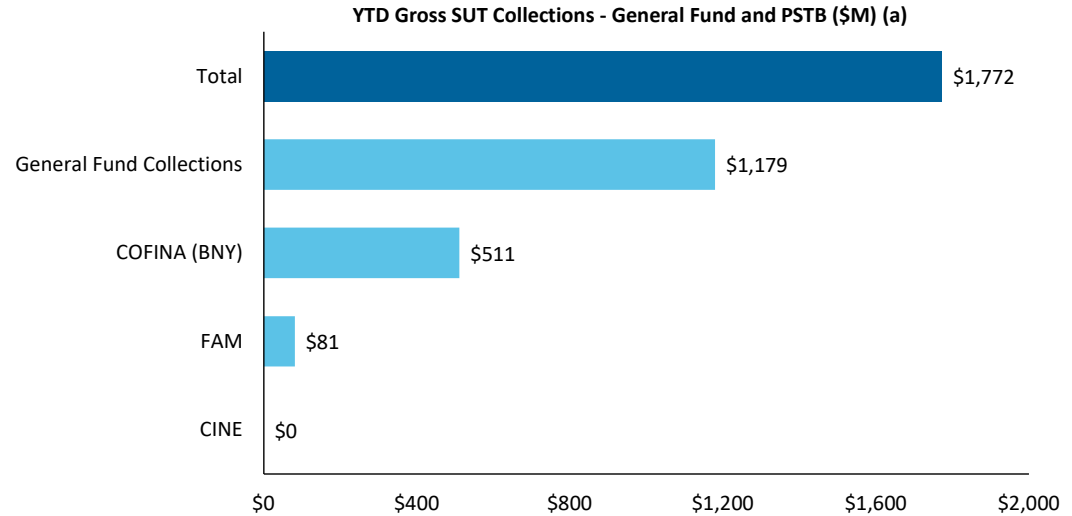
**YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**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 December 31, 2023 there is \$27M 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, \$350M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$280M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$70M. The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by higher than projected receipts from All Other Federal Fund Programs of \$141M and Other Federal Funds Transfers related to CRF and CSLFRF of \$70M, and lower than projected payroll expenses by \$46M; partially offset by higher than projected operating disbursements of (\$158M).
- 3)

**Monthly FF Net Surplus (Deficit)**

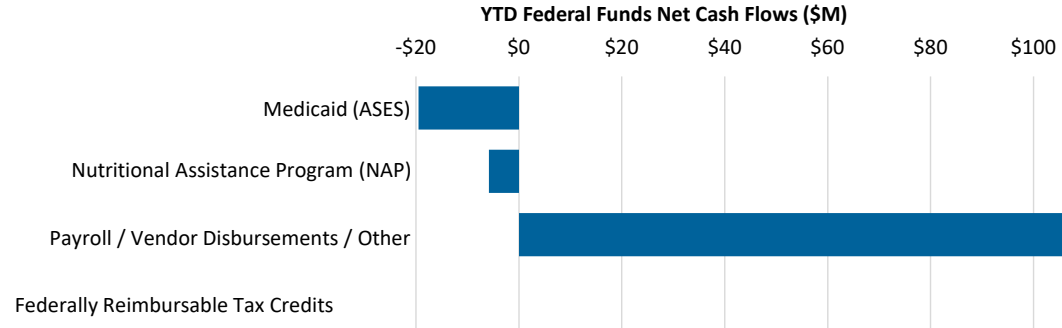
Medicaid (ASES)	\$ 281	\$ (313)	\$ (32)	\$ -	\$ (32)
Nutritional Assistance Program (NAP)	\$249	(238)	11	-	11
Payroll / OpEx / Other Federal Programs, incl. COVID	432	(404)	28	(36)	65
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$962</b>	<b>\$ (954)</b>	<b>\$ 8</b>	<b>\$ (36)</b>	<b>\$ 44</b>

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 281	\$ (313)	\$ (32)	\$ -	\$ (32)	
\$249	(238)	11	-	11	
432	(404)	28	(36)	65	
-	-	-	-	-	
<b>\$962</b>	<b>\$ (954)</b>	<b>\$ 8</b>	<b>\$ (36)</b>	<b>\$ 44</b>	

**YTD Cumulative FF Net Surplus (Deficit)**

Medicaid (ASES)	\$ 1,146	\$ (1,166)	\$ (20)	\$ -	\$ (20)
Nutritional Assistance Program (NAP)	1,521	(1,527)	(6)	-	(6)
Payroll / OpEx / Other Federal Programs, incl. COVID	2,716	(2,610)	107	8	99
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$ 5,383</b>	<b>\$ (5,302)</b>	<b>\$ 81</b>	<b>\$ 8</b>	<b>\$ 73</b>

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 1,146	\$ (1,166)	\$ (20)	\$ -	\$ (20)	
1,521	(1,527)	(6)	-	(6)	
2,716	(2,610)	107	8	99	
-	-	-	-	-	
<b>\$ 5,383</b>	<b>\$ (5,302)</b>	<b>\$ 81</b>	<b>\$ 8</b>	<b>\$ 73</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.

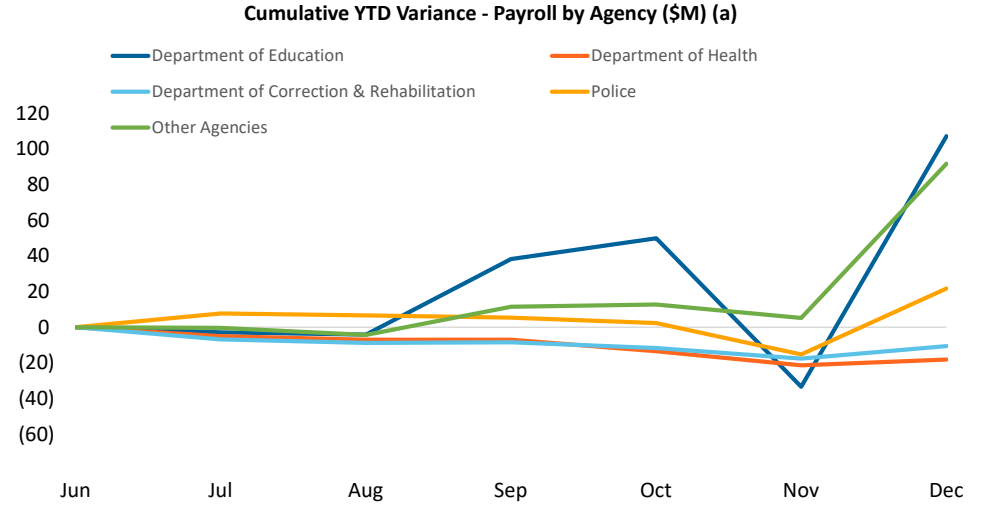
**Puerto Rico Department of Treasury | Hacienda**

*Payroll / Vendor Disbursements Summary*

**Key Takeaways / Notes : Gross Payroll**

- 1) The \$192M 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 Corrections and Rehabilitation.

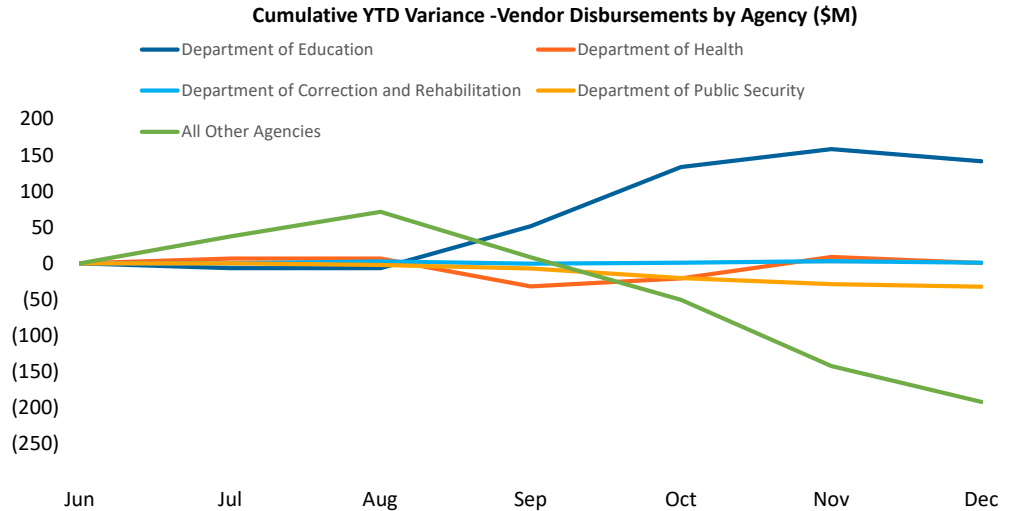
<b>Gross Payroll (\$M) (a)</b>		<b>YTD</b>
<b>Agency</b>		<b>Variance</b>
Department of Education	\$	107
Department of Health		(18)
Department of Correction & Rehabilitation		(11)
Police		22
All Other Agencies		92
<b>Total YTD Variance</b>	<b>\$</b>	<b>192</b>



**Key Takeaways / Notes : Vendor Disbursements**

- 1) Negative overall variance is due to higher than projected disbursements by the Department of Public Security and All Other Agencies, partially offset by lower than projected disbursements from the Department of Education.

<b>Vendor Disbursements (\$M)</b>		<b>YTD</b>
<b>Agency</b>		<b>Variance</b>
Department of Education	\$	141
Department of Health		0
Department of Correction and Rehabilitation		1
Department of Public Security		(33)
All Other Agencies		(192)
<b>Total YTD Variance</b>	<b>\$</b>	<b>(82)</b>



Footnotes

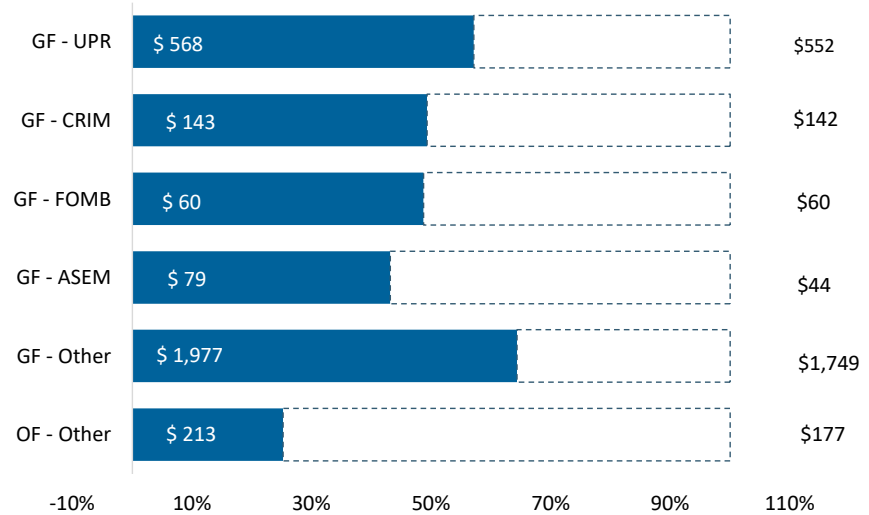
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency. Includes the positive variance from budgeted amounts not disbursed in H1.

**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 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.

**YTD FY2024 Budgeted Appropriations Executed (\$M)**



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

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 286	\$ 501	\$ 215
GF - CRIM	47	95	48
GF - FOMB	29	59	30
GF - ASEM	35	80	46
GF - Other	1,055	1,639	584
OF - Other	40	159	119
<b>Total</b>	<b>\$ 1,493</b>	<b>\$ 2,534</b>	<b>\$ 1,042</b>

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

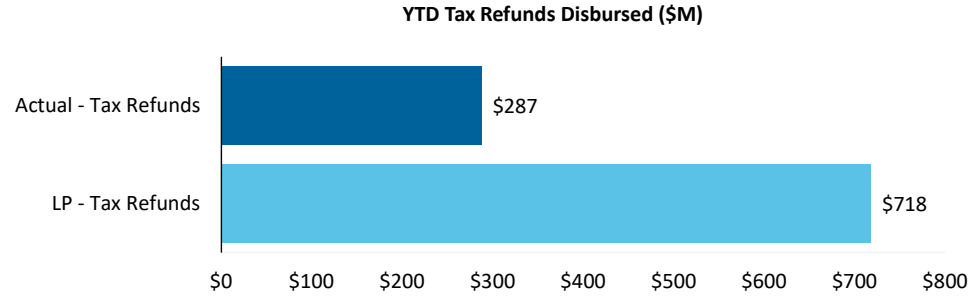
Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 286	\$ 244	\$ (42)
GF - CRIM	47	47	(1)
GF - FOMB	29	29	-
GF - ASEM	35	39	4
GF - Other	1,055	902	(154)
OF - Other	40	79	39
<b>Total</b>	<b>\$ 1,493</b>	<b>\$ 1,340</b>	<b>\$ (153)</b>



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

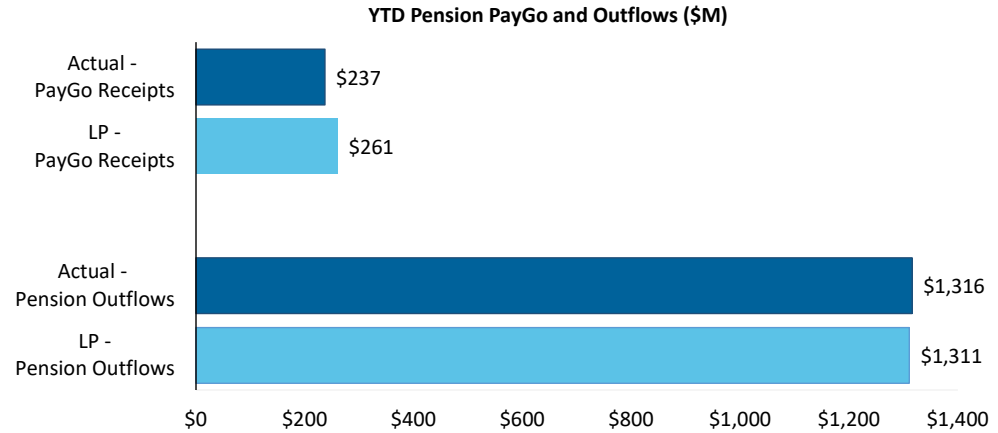
**Key Takeaways / Notes : Tax Refunds**

- 1) Tax credits and refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$431M lower than projected. This variance is expected to decrease in February and subsequent months due to individual income tax refunds.



**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 in Public Finance section.

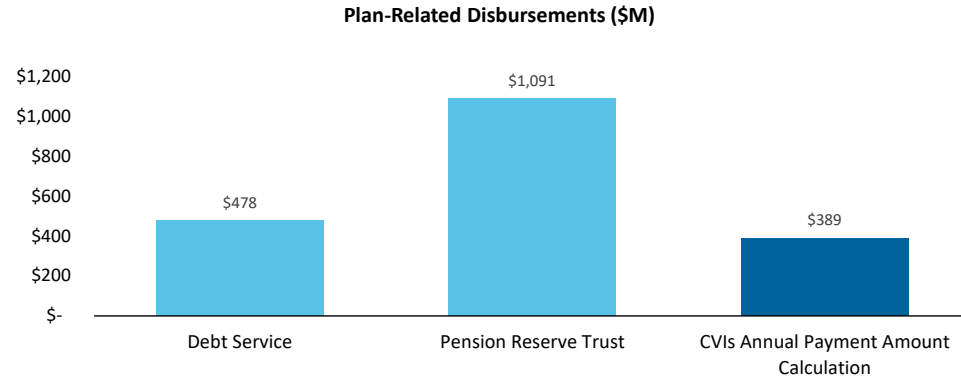


**Puerto Rico Department of Treasury | Hacienda**  
*Plan of Adjustment TSA Transfers Summary*

**Key Takeaways / Notes: Plan Disbursements**

- 1) A total of \$1,957M has been transferred out of the TSA for POA related payments during FY24.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 478
Pension Reserve Trust	1,091
CVIs Annual Payment Amount Calculation	389
<b>Total</b>	<b>\$ 1,957</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	\$ 191,891	\$ 8,132	\$ 200,023
081	Department of Education	180,722	7,994	188,716
049	Department of Transportation and Public Works	66,333	183	66,516
025	Hacienda (entidad interna - fines de contabilidad)	21,179	22	21,202
045	Department of Public Security	18,082	1	18,083
241	Administration for Integral Development of Childhood	10,517	-	10,517
050	Department of Natural and Environmental Resources	10,317	9	10,326
095	Mental Health and Addiction Services Administration	10,096	37	10,134
014	Environmental Quality Board	8,605	329	8,935
137	Department of Correction and Rehabilitation	7,375	3	7,378
123	Families and Children Administration	6,852	49	6,901
127	Administration for Socioeconomic Development of the Family	6,730	14	6,744
271	Office of Information Technology and Communications	5,627	-	5,627
122	Department of the Family	5,094	-	5,094
120	Veterans Advocate Office	5,047	2	5,050
067	Department of Labor and Human Resources	4,992	0	4,992
024	Department of the Treasury	3,917	10	3,926
028	Commonwealth Election Commission	3,424	-	3,424
078	Department of Housing	3,391	0	3,391
043	Puerto Rico National Guard	2,817	5	2,822
018	Planning Board	2,452	45	2,497
126	Vocational Rehabilitation Administration	2,371	0	2,371
087	Department of Sports and Recreation	2,248	99	2,347
016	Office of Management and Budget	2,312	2	2,314
038	Department of Justice	2,279	1	2,280
055	Department of Agriculture	2,093	-	2,093
208	Contributions to Municipalities	-	1,943	1,943
105	Industrial Commission	1,258	1	1,259
031	General Services Administration	1,048	-	1,048
155	State Historic Preservation Office	751	4	755
026	Special Appropriations for the Central Government Retirement System	652	-	652
311	Gaming Commission	603	0	603
152	Elderly and Retired People Advocate Office	498	0	498
023	Department of State	489	-	489
124	Child Support Administration	485	-	485
022	Office of the Commissioner of Insurance	328	-	328
015	Office of the Governor	296	0	296
329	Socio-Economic Development Office	292	0	292
298	Public Service Regulatory Board	154	0	155
065	Public Services Commission	154	0	154
030	Office of Administration and Transformation of HR in the Govt.	113	-	113
096	Women's Advocate Office	100	0	101
220	Correctional Health	82	-	82

## 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
075	Office of the Financial Institutions Commissioner	68	-	68
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	67	-	67
281	Office of the Electoral Comptroller	54	-	54
069	Department of Consumer Affairs	42	0	42
231	Health Advocate Office	35	0	35
226	Joint Special Counsel on Legislative Donations	15	-	15
068	Labor Relations Board	14	-	14
060	Citizen's Advocate Office (Ombudsman)	14	0	14
037	Civil Rights Commission	13	-	13
266	Office of Public Security Affairs	12	-	12
279	Public Service Appeals Commission	2	-	2
034	Investigation, Prosecution and Appeals Commission	1	1	2
062	Cooperative Development Commission	2	-	2
139	Parole Board	1	0	1
040	Puerto Rico Police	0	-	0
	Other	-	-	-
<b>Total</b>		<b>\$ 594,405</b>	<b>\$ 18,890</b>	<b>\$ 613,295</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	\$ 31,944	\$ 8,653	\$ 4,891	\$ 154,535	\$ 200,023
081	Department of Education	123,619	24,767	7,105	33,225	188,716
049	Department of Transportation and Public Works	15,032	21,541	5,129	24,813	66,516
025	Hacienda (entidad interna - fines de contabilidad)	2,557	676	690	17,278	21,202
045	Department of Public Security	6,216	2,370	1,438	8,059	18,083
241	Administration for Integral Development of Childhood	4,048	1,231	619	4,619	10,517
050	Department of Natural and Environmental Resources	5,364	626	1,194	3,142	10,326
095	Mental Health and Addiction Services Administration	4,043	675	284	5,131	10,134
014	Environmental Quality Board	360	128	126	8,321	8,935
137	Department of Correction and Rehabilitation	5,550	603	489	736	7,378
123	Families and Children Administration	4,233	548	496	1,623	6,901
127	Administration for Socioeconomic Development of the Family	2,864	563	1,547	1,770	6,744
271	Office of Information Technology and Communications	1,909	556	95	3,069	5,627
122	Department of the Family	2,561	1,455	595	483	5,094
120	Veterans Advocate Office	647	4	4	4,395	5,050
067	Department of Labor and Human Resources	2,662	830	10	1,491	4,992
024	Department of the Treasury	2,733	419	350	425	3,926
028	Commonwealth Election Commission	290	647	616	1,872	3,424
078	Department of Housing	1,284	462	388	1,257	3,391
043	Puerto Rico National Guard	657	259	692	1,214	2,822
018	Planning Board	1,113	978	169	237	2,497
126	Vocational Rehabilitation Administration	1,258	212	195	706	2,371
087	Department of Sports and Recreation	1,194	62	178	913	2,347
016	Office of Management and Budget	1,445	174	492	204	2,314
038	Department of Justice	1,394	429	335	122	2,280
055	Department of Agriculture	756	166	44	1,126	2,093
208	Contributions to Municipalities	-	-	-	1,943	1,943
105	Industrial Commission	266	70	7	916	1,259
031	General Services Administration	694	183	28	143	1,048
155	State Historic Preservation Office	103	94	78	480	755
026	Special Appropriations for the Central Government Retirement System	2	4	4	643	652
311	Gaming Commission	280	1	4	318	603
152	Elderly and Retired People Advocate Office	176	16	67	239	498
023	Department of State	388	73	21	7	489
124	Child Support Administration	203	72	8	203	485
022	Office of the Commissioner of Insurance	290	29	5	4	328
015	Office of the Governor	207	80	7	2	296
329	Socio-Economic Development Office	224	34	34	0	292
298	Public Service Regulatory Board	126	23	5	1	155
065	Public Services Commission	153	1	-	0	154
030	Office of Administration and Transformation of HR in the Govt.	5	16	4	88	113
096	Women's Advocate Office	78	5	15	3	101
220	Correctional Health	1	0	-	81	82
075	Office of the Financial Institutions Commissioner	55	13	-	-	68
153	Advocacy for Persons with Disabilities of the Commonwealth of PR	16	18	7	26	67
281	Office of the Electoral Comptroller	51	-	1	2	54
069	Department of Consumer Affairs	39	3	0	0	42
231	Health Advocate Office	35	0	0	-	35
226	Joint Special Counsel on Legislative Donations	0	-	-	15	15
068	Labor Relations Board	14	-	-	-	14
060	Citizen's Advocate Office (Ombudsman)	13	-	-	1	14
037	Civil Rights Commission	13	-	-	0	13
266	Office of Public Security Affairs	7	2	1	2	12
279	Public Service Appeals Commission	1	0	0	1	2
034	Investigation, Prosecution and Appeals Commission	1	0	0	1	2

## 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
062	Cooperative Development Commission	1	-	-	1	2
139	Parole Board	0	1	-	0	1
040	Puerto Rico Police	-	-	-	0	0
000	Other	-	-	-	-	-
<b>Total</b>		<b>\$ 229,171</b>	<b>\$ 69,771</b>	<b>\$ 28,467</b>	<b>\$ 285,885</b>	<b>\$ 613,295</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 C: Central Government - Live Web Portal AP*  
*Intragovernmental Only (a) (b)*  
  
*(figures in \$000s)*  
*Continues and Continued...*

Invoicer	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	25 - Hacienda (entidad interna - fines de contabilidad)	45 - Department of Public Security	241 - Administration for Integral Development of Childh...	50 - Department of Natural and Environmental Resources	95 - Mental Health and Addiction Services Administration	14 - Environmental Quality Board	137 - Department of Correction and Rehabilitation	123 - Families and Children Administration	127 - Administration for Socioeconomic Development of L...	271 - Office of Information Technology and Communications	122 - Department of the Family	120 - Veterans Advocate Office	67 - Department of Labor and Human Resources	24 - Department of the Treasury	28 - Commonwealth Election Commission	78 - Department of Housing	43 - Puerto Rico National Guard	18 - Planning Board	126 - Vocational Rehabilitation Administration	87 - Department of Sports and Recreation	16 - Office of Management and Budget	38 - Department of Justice	Other
	18,890	8,132	7,994	183	22	1	-	9	37	329	3	49	14	-	-	2	0	10	-	0	5	45	0	99	2	1	1,951
AAFAF	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	514	-	514	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile Accident Compensation Administration	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Cardiovascular Center Corporation of Puerto Rico...	73	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,393	3,351	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	328	-	328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	4	3	-	-	-	-	-	-	(1)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Quality Board	5	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	182	89	44	-	-	-	-	-	(0)	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Agencies	12	-	2	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	125	112	0	-	1	-	-	-	-	-	3	-	-	-	-	-	0	0	0	4	0	0	3	-	1	0	
Land Administration	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Authority of Puerto Rico	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	401	395	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio San German	28	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	76	3	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	297	-	297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	315	-	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	32	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	329	-	329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	62	2	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	126	7	119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	34	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	224	123	53	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	227	149	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayama	140	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	7	-	7	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	64	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	77	-	9	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	252	-	252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	106	13	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	370	19	351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	197	-	184	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	285	31	254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	180	-	180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	256	-	249	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Master	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	2,328	1,048	1,185	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	2	-	76	2	-	6	
PREPA	872	27	845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	619	335	283	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Police	5	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Insurance Fund Corporation	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1

(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.