



**Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

*Treasury Single Account ("TSA") FY 2023 Cash Flow  
For the month of March FY23 and Q3 FY23*

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## Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund Receipt	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Plan of Adjustment ("Plan")	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	- This is the software system that DTPR uses for payroll.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	- Sistema 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.
Sweep Account Transfers	- 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.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2023 actual results compared to the FY2023 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 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.

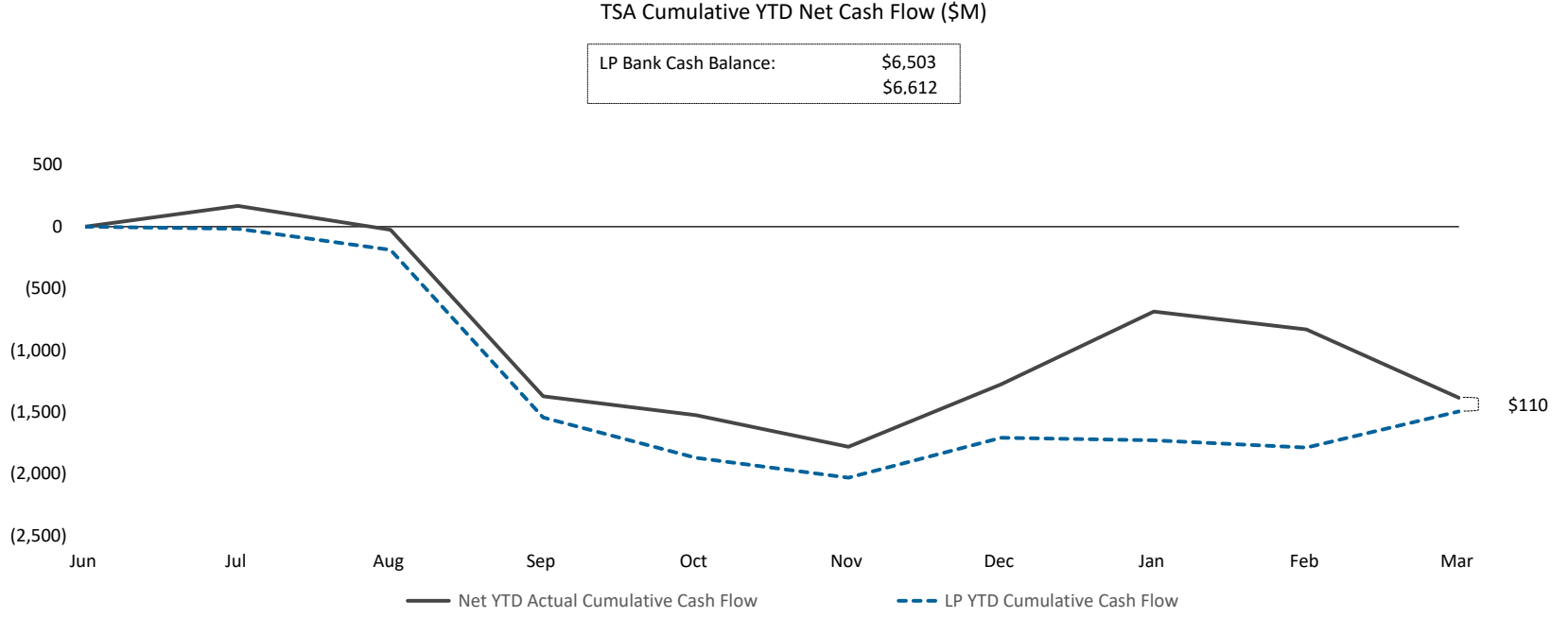
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*Executive Summary - TSA Cash Flow Actual Results*  
*(figures in Millions)*

\$6,612	(\$554)	(\$846)	(\$1,386)	\$110
Bank Cash	March	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 March 31, 2023**

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan Projected Cash Balance 3/31/23:	\$ 6,503	1. State collections are higher than projected. Mainly driven by General Funds Collections of \$432m and \$412m from Special Revenue Funds Collections. 2. The Federal Fund reimbursements are often received with a timing difference in comparison with the disbursements, which may result in temporary variances. The positive variance is mainly driven by the operating disbursements being lower than projected by \$875m partially offset by (\$390m) of payroll and related costs. 3. Tax Credits & Refunds are lower than projected due to timing differences in refunds to individuals and seniors, as well as other tax credits. 4. The variance is due to a POA payment corresponding to FY22 not considered in FY23 Liquidity Plan. On January 11, 2023 we made the following payments related to POA: 1) \$12.5m for the payment to the bondholders of PFC to be paid if a qualifying modification for PFC was approved by the Court and 2) \$100m For the payment of GUC Reserve Funding and Avoidance Actions Trust to be paid in accordance with Section 1.354, 62.3, and 78.11 5. The variance is mainly driven by the Special Bonus awarded to employees represented by SPU and AFSCME as established in the central government's debt adjustment plan. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment.
1 State Collections	844	
2 Federal Fund OpEx & Payroll Net Cash Flow	814	
3 Tax Credits & Refunds	(683)	
4 Plan of Adjustment Related	(308)	
5 Payroll and Related Costs	(332)	
All Other	(227)	
<b>Actual TSA Cash Balance</b>	<u><u>\$ 6,612</u></u>	
<b>Memo: Summary of Cash Balances</b>		
TSA Operational Cash	\$ 2,961	
TSA Reserves	3,652	

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*YTD TSA Cash Flow Summary - Actual vs LP*



**YTD Actuals vs. Liquidity Plan**

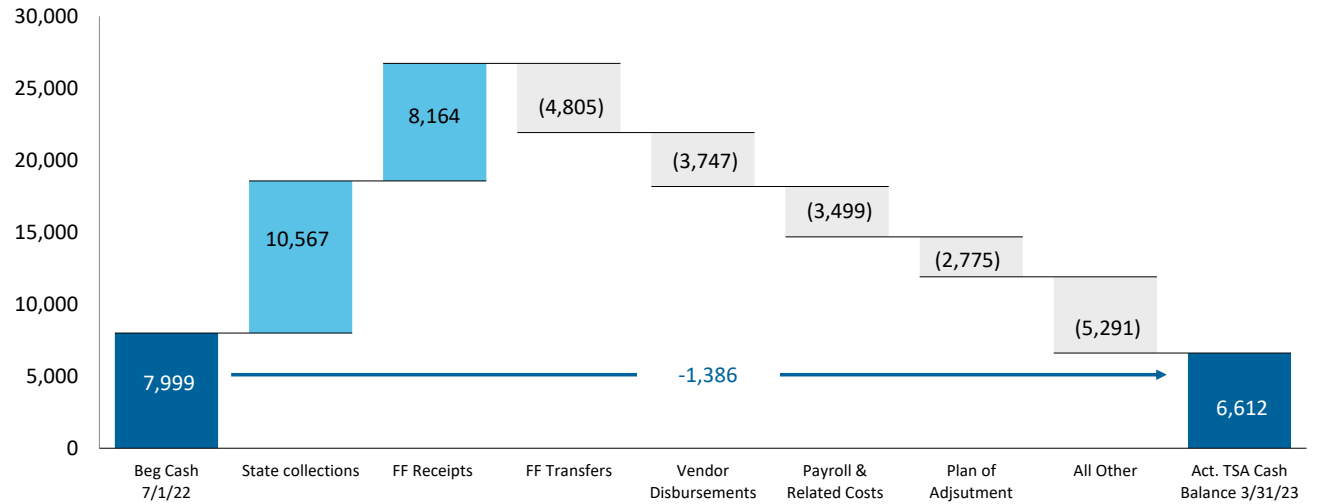
YTD net cash flow is  $-\$1,386M$  and cash flow variance to the Liquidity Plan is  $\$110M$ , with various offsetting variances within.

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

**Net Cash Flow - YTD Actuals**

- 1.) The primary cash driver of FY23 is State Collections. Federal Fund inflows of \$8,164M represent 42% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$814M (Refer to page 13 for additional detail).

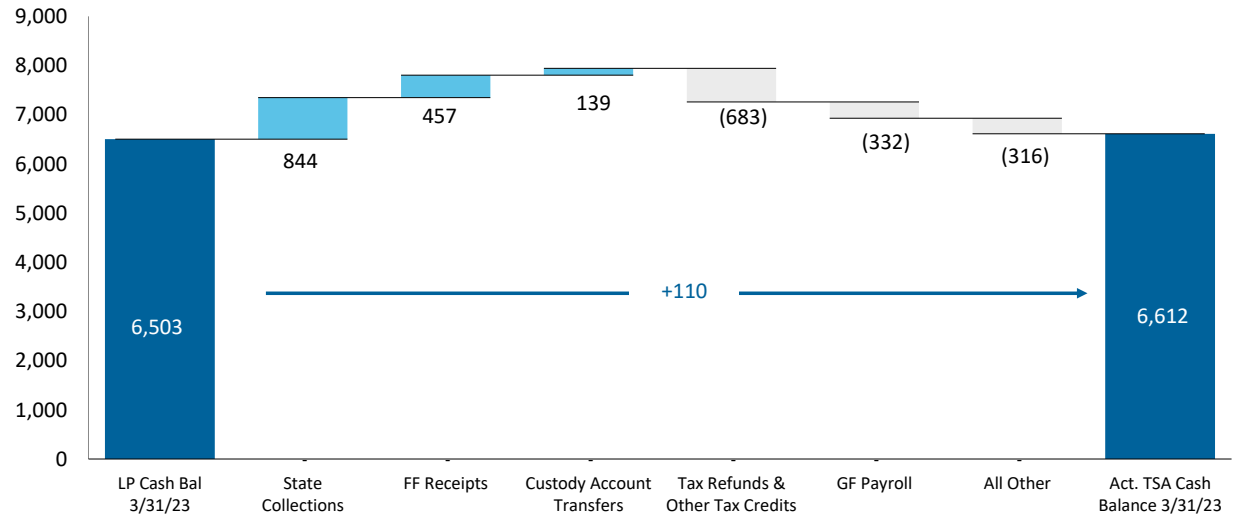
**TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)**



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

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

**TSA YTD Top Cash Flow Variances (\$M)**



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TSA Cash Flow Actual Results as of March 31, 2023

	FY23 Actual March	FY23 LP March	Variance March	FY23 Actual YTD	FY23 LP YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
<b>State Collections</b>						
1 General fund collections (b)	\$1,166	\$1,195	(\$29)	\$9,157	\$8,745	\$412
2 Other fund revenues & Pass-throughs (c)	21	11	11	275	122	153
3 Special Revenue receipts	29	50	(21)	338	349	(11)
4 All Other state collections (d)	121	89	32	797	507	290
5 Sweep Account Transfers	-	-	-	-	-	-
6 Subtotal - State collections (e)	\$1,337	\$1,345	(\$8)	\$10,567	\$9,722	\$844
<b>Federal Fund Receipts</b>						
7 Medicaid	262	52	211	2,345	1,755	590
8 Nutrition Assistance Program	253	213	41	2,333	1,913	420
9 All Other Federal Programs	370	334	36	3,486	3,029	457
10 Other	-	-	-	-	-	-
11 Subtotal - Federal Fund receipts	\$886	\$598	\$288	\$8,164	\$6,697	\$1,467
<b>Balance Sheet Related</b>						
12 Paygo charge	45	35	10	411	312	99
13 Other	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$45	\$35	\$10	\$411	\$312	\$99
<b>Plan of Adjustment Related</b>						
15 Intragovernmental Transfers (f)	-	-	-	130	-	130
16 Other	-	-	-	-	-	-
17 Subtotal - Plan Inflows	-	-	-	\$130	-	\$130
18 <b>Total Inflows</b>	<b>\$2,268</b>	<b>\$1,978</b>	<b>\$290</b>	<b>\$19,272</b>	<b>\$16,732</b>	<b>\$2,540</b>
<b>Payroll and Related Costs (g)</b>						
19 General fund	(250)	(218)	(32)	(2,472)	(2,140)	(332)
20 Federal fund	(111)	(59)	(52)	(976)	(586)	(390)
21 Other State fund	(10)	(12)	3	(51)	(123)	72
22 Subtotal - Payroll and Related Costs	(\$371)	(\$290)	(\$81)	(\$3,499)	(\$2,849)	(\$650)
<b>Operating Disbursements (h)</b>						
23 General fund	(154)	(133)	(21)	(1,224)	(1,121)	(103)
24 Federal fund	(176)	(275)	99	(1,569)	(2,443)	875
25 Other State fund	(211)	(58)	(153)	(954)	(689)	(265)
26 Subtotal - Vendor Disbursements	(\$541)	(\$466)	(\$75)	(\$3,747)	(\$4,253)	\$507
<b>State-funded Budgetary Transfers</b>						
27 General Fund	(231)	(201)	(30)	(2,020)	(1,825)	(195)
28 Other State Fund	(10)	(23)	13	(149)	(133)	(16)
29 Subtotal - Appropriations - All Funds	(\$241)	(\$224)	(\$17)	(\$2,169)	(\$1,958)	(\$211)
<b>Federal Fund Transfers</b>						
30 Medicaid	(201)	(52)	(149)	(2,344)	(1,755)	(589)
31 Nutrition Assistance Program	(238)	(213)	(26)	(2,357)	(1,913)	(444)
32 All other federal fund transfers	(1)	-	(1)	(104)	-	(104)
33 Subtotal - Federal Fund Transfers	(\$441)	(\$264)	(\$176)	(\$4,805)	(\$3,668)	(\$1,137)
<b>Other Disbursements - All Funds</b>						
34 Retirement Contributions	(216)	(213)	(3)	(1,979)	(1,915)	(64)
35 Tax Refunds & other tax credits (i)	(872)	(89)	(784)	(1,496)	(814)	(683)
36 Title III Costs	(12)	(10)	(1)	(112)	(92)	(20)
37 State Cost Share	-	-	-	-	-	-
38 Milestone Transfers	-	-	-	-	(11)	11
39 Custody Account Transfers	-	(23)	23	(62)	(201)	139
40 Other items paid from FY22 Surplus	-	-	-	-	-	-
41 Cash Reserve	-	-	-	-	-	-
42 All Other	-	-	-	(14)	-	(14)
43 Subtotal - Other Disbursements - All Funds	(\$1,099)	(\$334)	(\$765)	(\$3,664)	(\$3,032)	(\$631)
<b>Plan of Adjustment Related</b>						
44 Disbursements to Paying Agent	(129)	(107)	(21)	(2,775)	(2,467)	(308)
45 Direct Disbursements	-	-	-	-	-	-
46 Subtotal - Plan Disbursements	(\$129)	(\$107)	(\$21)	(\$2,775)	(\$2,467)	(\$308)
47 <b>Total Outflows</b>	<b>(\$2,822)</b>	<b>(\$1,685)</b>	<b>(\$1,136)</b>	<b>(\$20,659)</b>	<b>(\$18,228)</b>	<b>(\$2,431)</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$554)</b>	<b>\$292</b>	<b>(\$846)</b>	<b>(\$1,386)</b>	<b>(\$1,496)</b>	<b>\$110</b>
49 Bank Cash Position, Beginning	7,167	6,290	877	7,999	7,999	-
50 <b>Bank Cash Position, Ending</b>	<b>\$6,612</b>	<b>\$6,582</b>	<b>\$30</b>	<b>\$6,612</b>	<b>\$6,503</b>	<b>\$109</b>
<b>Memo: Summary of Accounts</b>						
Operational	\$2,961					
Reserves (j)	3,652					
<b>Total Bank Cash Position</b>	<b>\$6,612</b>					

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



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TSA Cash Flow Actual Results as of March 31, 2023

	FY23 Actual Q1	FY23 Actual Q2	FY23 Actual Q3	FY23 Actual YTD	FY23 LP Q1	FY23 LP Q2	FY23 LP Q3	FY23 LP YTD	Variance Q1	Variance Q2	Variance Q3	Variance YTD
<i>(figures in Millions)</i>												
<b>State Collections</b>												
1 General fund collections (b)	\$2,642	\$3,048	\$3,466	\$9,157	\$2,639	\$3,036	\$3,070	\$8,745	\$3	\$13	\$396	\$412
2 Other fund revenues & Pass-throughs (c)	63	99	112	275	32	45	45	122	31	54	67	153
3 Special Revenue receipts	146	119	73	338	104	148	98	349	43	(29)	(25)	(11)
4 All Other state collections (d)	144	208	445	797	164	173	170	507	(20)	35	275	290
5 Sweep Account Transfers	-	-	-	-	-	-	-	-	-	-	-	-
6 Subtotal - State collections (e)	\$2,996	\$3,475	\$4,096	\$10,567	\$2,939	\$3,401	\$3,383	\$9,722	\$57	\$74	\$713	\$844
<b>Federal Fund Receipts</b>												
7 Medicaid	658	1,406	282	2,345	603	409	742	1,755	55	997	(461)	590
8 Nutrition Assistance Program	886	733	715	2,333	638	638	638	1,913	248	95	77	420
9 All Other Federal Programs	1,040	1,536	909	3,486	869	1,167	993	3,029	172	369	(84)	457
10 Other	-	-	-	-	-	-	-	-	-	-	-	-
11 Subtotal - Federal Fund Receipts	\$2,584	\$3,674	\$1,906	\$8,164	\$2,110	\$2,214	\$2,373	\$6,697	\$474	\$1,460	(\$468)	\$1,467
<b>Balance Sheet Related</b>												
12 Paygo charge	143	142	127	411	104	104	104	312	39	38	22	99
13 Other	-	-	-	-	-	-	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$143	\$142	\$127	\$411	\$104	\$104	\$104	\$312	\$39	\$38	\$22	\$99
<b>Plan of Adjustment Related</b>												
15 Intragovernmental Transfers (f)	-	-	130	130	-	-	-	-	-	-	130	130
16 Other	-	-	-	-	-	-	-	-	-	-	-	-
17 Subtotal - Plan Inflows	-	-	\$130	\$130	-	-	-	-	-	-	\$130	\$130
18 <b>Total Inflows</b>	<b>\$5,723</b>	<b>\$7,291</b>	<b>\$6,258</b>	<b>\$19,272</b>	<b>\$5,152</b>	<b>\$5,720</b>	<b>\$5,860</b>	<b>\$16,732</b>	<b>\$570</b>	<b>\$1,572</b>	<b>\$398</b>	<b>\$2,540</b>
<b>Payroll and Related Costs (g)</b>												
19 General fund (i)	(696)	(1,093)	(683)	(2,472)	(680)	(811)	(650)	(2,140)	(16)	(282)	(33)	(332)
20 Federal fund	(273)	(312)	(392)	(976)	(187)	(223)	(176)	(586)	(86)	(89)	(216)	(390)
21 Other State fund	(51)	16	(16)	(51)	(39)	(47)	(37)	(123)	(12)	63	21	72
22 Subtotal - Payroll and Related Costs	(\$1,020)	(\$1,389)	(\$1,090)	(\$3,499)	(\$906)	(\$1,080)	(\$863)	(\$2,849)	(\$114)	(\$308)	(\$227)	(\$650)
<b>Operating Disbursements (h)</b>												
23 General fund (i)	(412)	(388)	(424)	(1,224)	(330)	(392)	(399)	(1,121)	(82)	4	(24)	(103)
24 Federal fund	(483)	(530)	(556)	(1,569)	(682)	(944)	(817)	(2,443)	199	415	261	875
25 Other State fund	(210)	(319)	(425)	(954)	(250)	(223)	(217)	(689)	39	(96)	(208)	(265)
26 Subtotal - Vendor Disbursements	(\$1,105)	(\$1,236)	(\$1,406)	(\$3,747)	(\$1,261)	(\$1,559)	(\$1,434)	(\$4,253)	\$156	\$323	\$28	\$507
<b>State-funded Budgetary Transfers</b>												
27 General Fund (j)	(662)	(687)	(671)	(2,020)	(621)	(602)	(602)	(1,825)	(41)	(85)	(69)	(195)
28 Other State Fund	(34)	(43)	(72)	(149)	(44)	(44)	(44)	(133)	10	1	(28)	(16)
29 Subtotal - Appropriations - All Funds	(\$697)	(\$730)	(\$743)	(\$2,169)	(\$666)	(\$646)	(\$646)	(\$1,958)	(\$31)	(\$84)	(\$97)	(\$211)
<b>Federal Fund Transfers</b>												
30 Medicaid	(657)	(1,406)	(280)	(2,344)	(603)	(409)	(742)	(1,755)	(54)	(997)	462	(589)
31 Nutrition Assistance Program	(890)	(768)	(698)	(2,357)	(638)	(638)	(638)	(1,913)	(253)	(131)	(61)	(444)
32 All other federal fund transfers	(87)	(8)	(10)	(104)	-	-	-	-	(87)	(8)	(10)	(104)
33 Subtotal - Federal Fund Transfers	(\$1,634)	(\$2,183)	(\$988)	(\$4,805)	(\$1,241)	(\$1,047)	(\$1,380)	(\$3,668)	(\$393)	(\$1,136)	\$392	(\$1,137)
<b>Other Disbursements - All Funds</b>												
34 Retirement Contributions	(662)	(671)	(646)	(1,979)	(638)	(638)	(638)	(1,915)	(24)	(33)	(8)	(64)
35 Tax Refunds & other tax credits (i) (i)	(246)	(100)	(1,150)	(1,496)	(274)	(274)	(266)	(814)	28	174	(884)	(683)
36 Title III Costs	(39)	(38)	(35)	(112)	(31)	(31)	(31)	(92)	(9)	(7)	(4)	(20)
37 State Cost Share	-	-	-	-	-	-	-	-	-	-	-	-
38 Milestone Transfers	-	-	-	-	-	(11)	-	(11)	-	11	-	11
39 Custody Account Transfers	(62)	-	-	(62)	(67)	(67)	(68)	(201)	4	67	68	139
40 Other items paid from FY22 Surplus	-	-	-	-	-	-	-	-	-	-	-	-
41 Cash Reserve	-	-	-	-	-	-	-	-	-	-	-	-
42 All Other	(13)	(1)	(0)	(14)	-	-	-	-	(13)	(1)	(0)	(14)
43 Subtotal - Other Disbursements - All Funds	(\$1,023)	(\$809)	(\$1,831)	(\$3,664)	(\$1,009)	(\$1,020)	(\$1,003)	(\$3,032)	(\$13)	\$211	(\$829)	(\$631)
<b>Plan of Adjustment Related</b>												
44 Disbursements to Paying Agent	(1,616)	(849)	(310)	(2,775)	(1,614)	(531)	(322)	(2,467)	(3)	(317)	12	(308)
45 Direct Disbursements	-	-	-	-	-	-	-	-	-	-	-	-
46 Subtotal - Plan Disbursements	(\$1,616)	(\$849)	(\$310)	(\$2,775)	(\$1,614)	(\$531)	(\$322)	(\$2,467)	(\$3)	(\$317)	\$12	(\$308)
47 <b>Total Outflows</b>	<b>(\$7,095)</b>	<b>(\$7,195)</b>	<b>(\$6,368)</b>	<b>(\$20,659)</b>	<b>(\$6,697)</b>	<b>(\$5,883)</b>	<b>(\$5,647)</b>	<b>(\$18,228)</b>	<b>(\$398)</b>	<b>(\$1,312)</b>	<b>(\$721)</b>	<b>(\$2,431)</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$1,373)</b>	<b>\$96</b>	<b>(\$110)</b>	<b>(\$1,386)</b>	<b>(\$1,545)</b>	<b>(\$164)</b>	<b>\$213</b>	<b>(\$1,496)</b>	<b>\$172</b>	<b>\$260</b>	<b>(\$322)</b>	<b>\$110</b>
49 Bank Cash Position, Beginning (j)	7,999	6,626	6,722	7,999	7,999	6,454	6,290	7,999	-	172	432	-
50 <b>Bank Cash Position, Ending (j)</b>	<b>\$6,626</b>	<b>\$6,722</b>	<b>\$6,612</b>	<b>\$6,612</b>	<b>\$6,454</b>	<b>\$6,290</b>	<b>\$6,503</b>	<b>\$6,503</b>	<b>\$172</b>	<b>\$432</b>	<b>\$109</b>	<b>\$110</b>

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

**Puerto Rico Department of Treasury | Hacienda**  
*FY23 TSA Cash Flow Actual Results - Footnotes*

Footnotes:

- (a) Represents FY2022 actual results through March 31, 2022.
- (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 \$123.45M in interest income in FY23 from earnings on the TSA cash balance.
- (e) As of March 31, 2023, there are \$763M 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) 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**

**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. As of the date of this report, there were \$763M in collections in the SURJ sweep account pending transfer to the TSA. Typically, the Other General Fund revenue line in the table to the right includes cash receipts that have not yet been allocated to specific concepts. As of the date of this report, the total of unallocated collections included therein was approximately -\$650M. The schedule on this page will be updated as information becomes available.

	Actual (a) YTD FY23	LP YTD FY23	Var \$ YTD FY23	Var % YTD FY23
<b>General Fund Collections</b>				
Corporations	\$1,775	\$1,282	\$494	38%
Individuals	\$2,645	2,316	328	14%
Partnerships	249	233	16	7%
Act 154	678	998	(320)	-32%
Non Residents Withholdings	468	304	164	54%
Current Year Collections	462	285	177	62%
Current Year NRW for FEDE (Act 73-2008) (b)	6	19	(13)	-69%
Motor Vehicles	475	354	121	34%
Rum Tax (c)	163	152	11	7%
Alcoholic Beverages	214	206	9	4%
Cigarettes (d)	106	106	(0)	0%
HTA	352	402	(50)	-13%
Gasoline Taxes	86	139	(53)	-38%
Gas Oil and Diesel Taxes	4	17	(13)	-78%
Vehicle License Fees (\$15 portion)	11	24	(13)	-55%
Vehicle License Fees (\$25 portion)	25	82	(57)	-69%
Petroleum Tax	177	134	43	32%
Other	49	7	43	639%
CRUDITA	107	164	(57)	-35%
Other General Fund	(6)	503	(509)	-101%
<b>Total</b>	<b>\$7,227</b>	<b>\$7,020</b>	<b>\$207</b>	<b>3%</b>
SUT Collections (e)	1,930	1,725	205	12%
<b>Total General Fund Collections</b>	<b>\$ 9,157</b>	<b>\$ 8,745</b>	<b>\$ 412</b>	<b>5%</b>
Less Recognized Revenue in Sweep Account	(650)	-	(650)	NA
<b>Total TSA Cash General Fund Collections</b>	<b>\$ 8,506</b>	<b>\$ 8,745</b>	<b>\$ (238)</b>	<b>-3%</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 of \$11m 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) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

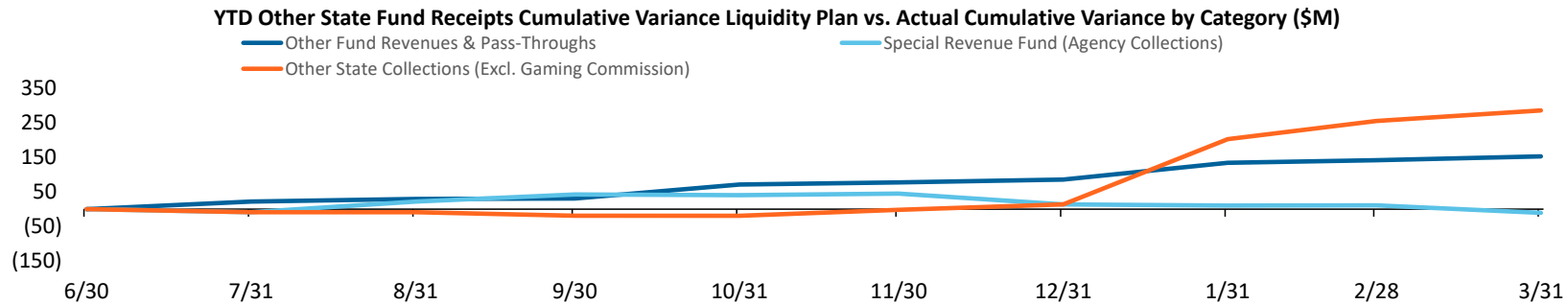
**Puerto Rico Department of Treasury | Hacienda**  
*Other State Fund Collections Summary*

**Key Takeaways / Notes**

- 1.) Other state fund collections are ahead of the Liquidity Plan. 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)**

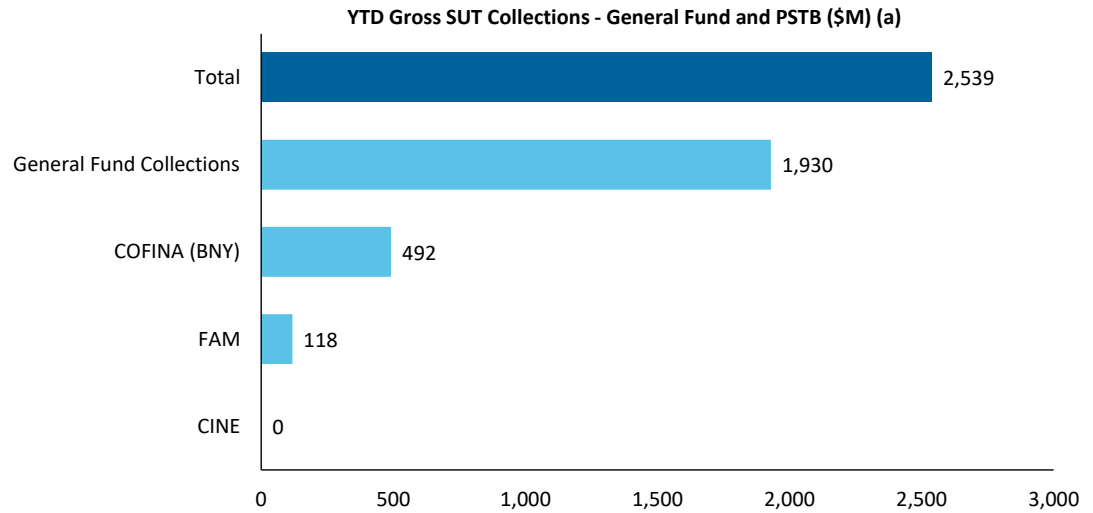
	Actual YTD FY23	LP YTD FY23	Var \$ YTD FY23	Var % YTD FY23
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$275	\$122	\$153	125%
Electronic Lottery	\$121	26	95	363%
Cigarettes (PRITA)	-	7	(7)	-100%
ASC Pass Through	\$21	30	(9)	-29%
ACCA Pass Through	\$63	59	4	7%
Other	\$69	-	69	NA
Special Revenue Fund (Agency Collections)	338	349	(11)	-3%
Department of Education	1	28	(27)	-96%
Department of Health	65	52	13	26%
Department of State	11	11	0	2%
All Other	261	259	3	1%
Other State Collections	797	507	290	57%
Bayamón University Hospital	5	2	2	109%
Adults University Hospital (UDH)	32	35	(3)	-9%
Pediatric University Hospital	18	12	6	48%
Commissioner of the Financial Institution	34	71	(37)	-52%
Department of Housing	13	19	(6)	-30%
Gaming Commission	169	165	4	3%
All Other	526	202	324	160%
<b>Total</b>	<b>\$1,410</b>	<b>\$978</b>	<b>\$432</b>	<b>44%</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 March 31, 2023 there is \$10M 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**

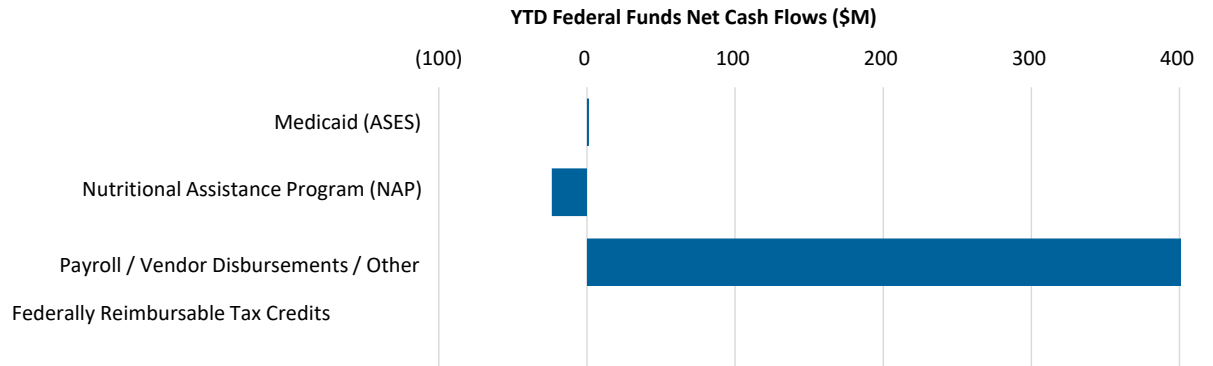
- Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (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. The positive variance is a result of lower than projected operating disbursements of \$875 millions, partially offset by (\$390m) of payroll and related costs. The FY23 Liquidity Plan projected the Federal Funds inflows and outflows to be the same, resulting in a zero net cash flow balances.

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.

	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
<b>Monthly FF Net Surplus (Deficit)</b>					
Medicaid (ASES)	\$ 262	\$ (201)	\$ 62	\$ -	\$ 62
Nutritional Assistance Program (NAP)	\$253	(238)	15	-	15
Payroll / OpEx / Other Federal Programs, incl. COVID	\$370	(289)	81	-	81
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$886</b>	<b>\$ (728)</b>	<b>\$ 158</b>	<b>\$ -</b>	<b>\$ 158</b>

	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
<b>YTD Cumulative FF Net Surplus (Deficit)</b>					
Medicaid (ASES)	\$ 2,345	\$ (2,344)	\$ 1	\$ -	\$ 1
Nutritional Assistance Program (NAP)	2,333	(2,357)	(24)	-	(24)
Payroll / OpEx / Other Federal Programs, incl. COVID	3,486	(2,649)	836	-	836
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$ 8,164</b>	<b>\$ (7,350)</b>	<b>\$ 814</b>	<b>\$ -</b>	<b>\$ 814</b>



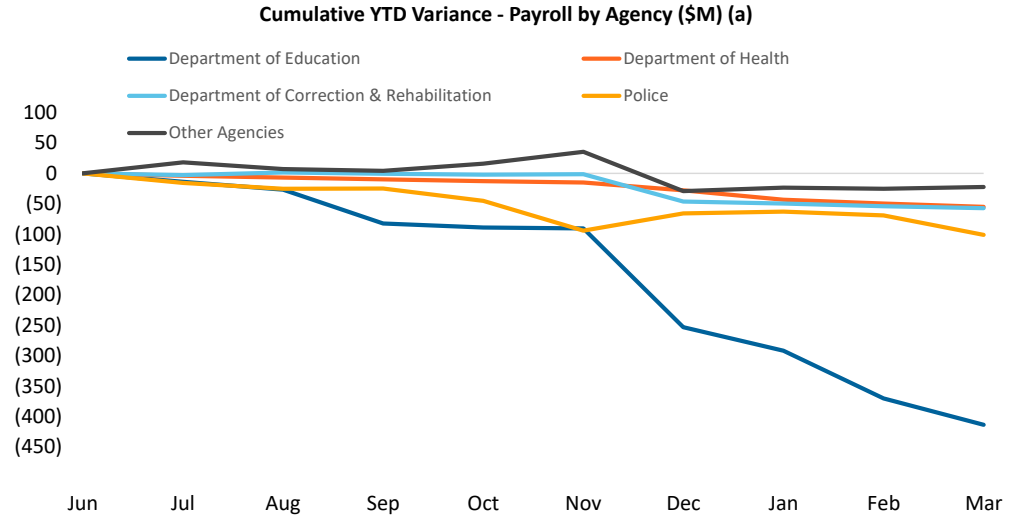
**Puerto Rico Department of Treasury | Hacienda**

*Payroll / Vendor Disbursements Summary*

**Key Takeaways / Notes : Gross Payroll**

- 1.) Negative YTD payroll variance is primarily driven by special bonus related to the POA, not considered in LP FY23. In addition, the actuals are higher than projected due to premium pay, summer bonus and Police Department overtime payment.

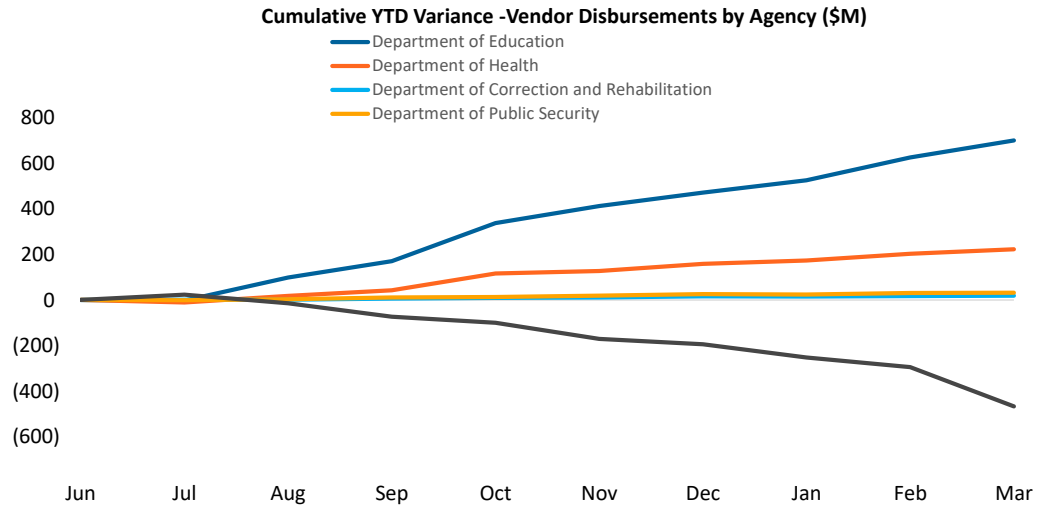
Gross Payroll (\$M) (a)	YTD
Agency	Variance
Department of Education	(414)
Department of Health	(55)
Department of Correction & Rehabilitation	(57)
Police	(101)
All Other Agencies (b)	(22)
<b>Total YTD Variance</b>	<b>\$ (650)</b>



**Key Takeaways / Notes : Vendor Disbursements**

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

Vendor Disbursements (\$M)	YTD
Agency	Variance
Department of Education	700
Department of Health	223
Department of Correction and Rehabilitation	19
Department of Public Security	32
All Other Agencies (b)	(467)
<b>Total YTD Variance</b>	<b>\$ 507</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.

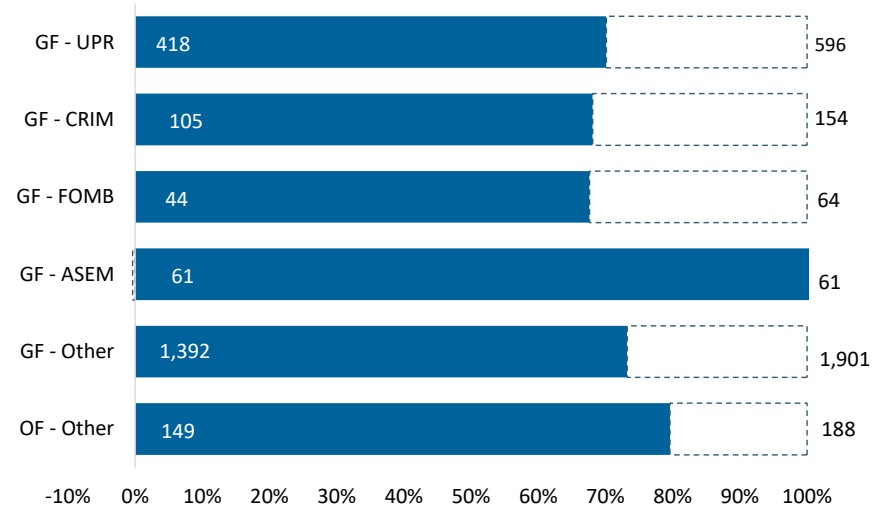
(b) Includes the positive variance from budgeted amounts not disbursed in H1.

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

**Key Takeaways / Notes**

- 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 FY23 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 FY2023 Budgeted Appropriations Executed (\$M)**



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

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 418	\$ 596	\$ 178
GF - CRIM	105	154	49
GF - FOMB	44	64	21
GF - ASEM	61	61	(0)
GF - Other	1,392	1,901	509
OF - Other	149	188	38
<b>Total</b>	<b>\$ 2,169</b>	<b>\$ 2,964</b>	<b>\$ 795</b>

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

Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 418	\$ 448	\$ 30
GF - CRIM	105	115	11
GF - FOMB	44	48	5
GF - ASEM	61	49	(12)
GF - Other	1,392	1,395	3
OF - Other	149	143	(6)
<b>Total</b>	<b>\$ 2,169</b>	<b>\$ 2,199</b>	<b>\$ 30</b>

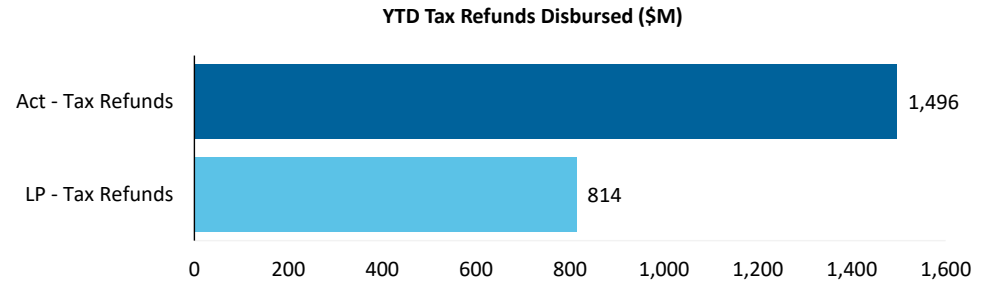


**Puerto Rico Department of Treasury | Hacienda**

*Tax Refunds / PayGo and Pensions Summary*

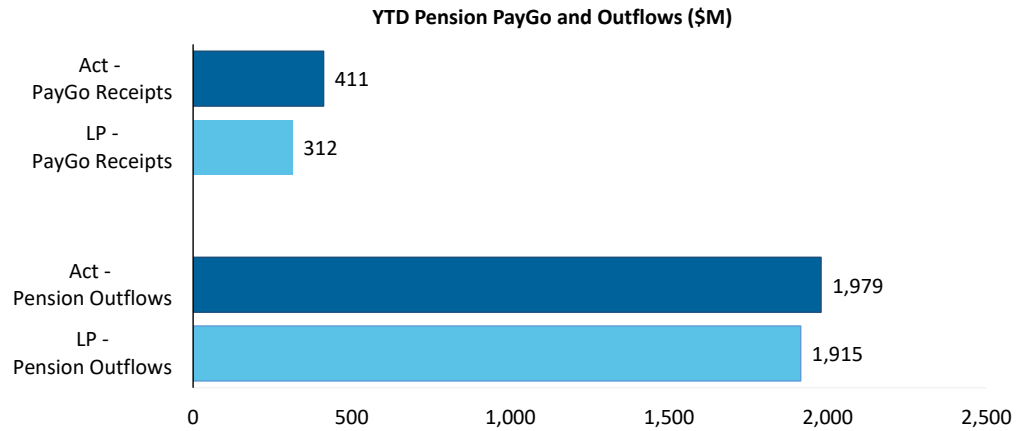
**Key Takeaways / Notes : Tax Refunds**

- 1.) Tax refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Refunds are - \$682M under projected YTD.



**Key Takeaways / Notes : Pension PayGo**

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

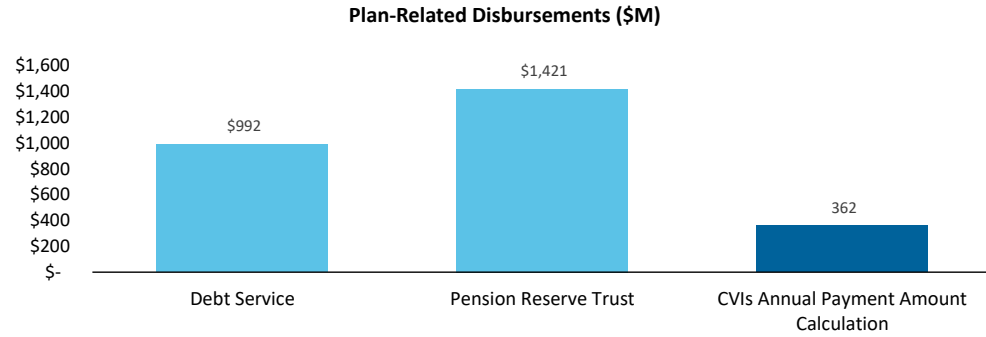


**Puerto Rico Department of Treasury | Hacienda**  
*Plan of Adjustment TSA Transfers Summary*

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) A total of \$2.7B has been transferred out of the TSA for Plan-related payments.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 992
Pension Reserve Trust	\$ 1,421
CVIs Annual Payment Amount Calculation	362
<b>Total</b>	<b>\$ 2,775</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...*

<b>ID</b>	<b>Agency Name</b>	<b>3rd Party Payables</b>	<b>Intergovernmental Payables</b>	<b>Total</b>
071	Department of Health	\$ 199,459	\$ 39,461	\$ 238,920
081	Department of Education	124,355	12,842	137,197
049	Department of Transportation and Public Works	49,672	2,148	51,820
025	Hacienda (entidad interna - fines de contabilidad)	44,596	432	45,028
123	Families and Children Administration	37,416	63	37,479
045	Department of Public Security	37,251	84	37,336
050	Department of Natural and Environmental Resources	33,981	57	34,038
271	Office of Information Technology and Communications	28,967	64	29,031
024	Department of the Treasury	19,567	485	20,052
078	Department of Housing	14,196	2	14,197
137	Department of Correction and Rehabilitation	13,964	25	13,989
127	Administration for Socioeconomic Development of the Family	12,765	144	12,909
329	Socio-Economic Development Office	5,818	6,723	12,541
067	Department of Labor and Human Resources	12,104	123	12,227
095	Mental Health and Addiction Services Administration	10,391	31	10,422
241	Administration for Integral Development of Childhood	9,278	921	10,199
031	General Services Administration	10,061	58	10,119
122	Department of the Family	6,910	26	6,936
311	Gaming Commission	6,333	168	6,501
038	Department of Justice	6,183	83	6,265
043	Puerto Rico National Guard	6,210	22	6,232
124	Child Support Administration	4,731	93	4,824
021	Emergency Management and Disaster Administration Agency	4,476	65	4,540
120	Veterans Advocate Office	4,481	2	4,484
055	Department of Agriculture	4,009	0	4,009
010	General Court of Justice	3,728	5	3,733
126	Vocational Rehabilitation Administration	3,232	0	3,232
028	Commonwealth Election Commission	3,141	-	3,141
087	Department of Sports and Recreation	3,041	76	3,117
018	Planning Board	2,844	-	2,844
133	Natural Resources Administration	1,879	149	2,029
016	Office of Management and Budget	1,489	2	1,492
189	Institute of Forensic Sciences	1,175	-	1,175
155	State Historic Preservation Office	1,153	4	1,156
040	Puerto Rico Police	1,032	13	1,045
105	Industrial Commission	1,017	1	1,019
266	Office of Public Security Affairs	37	844	881
220	Correctional Health	782	-	782

**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
096	Women's Advocate Office	701	0	701
026	Special Appropriations for the Central Government Retireme	620	-	620
152	Elderly and Retired People Advocate Office	505	0	505
242	PPD Central Committee	427	-	427
023	Department of State	378	-	378
069	Department of Consumer Affairs	106	147	253
022	Office of the Commissioner of Insurance	250	-	250
015	Office of the Governor	239	11	250
298	Public Service Regulatory Board	219	0	219
244	PIP Central Committee	148	-	148
062	Cooperative Development Commission	136	-	136
153	Advocacy for Persons with Disabilities of the Commonwealth	122	-	122
243	PNP Central Committee	121	-	121
226	Joint Special Counsel on Legislative Donations	116	-	116
030	Office of Administration and Transformation of HR in the Gov	94	9	103
075	Office of the Financial Institutions Commissioner	97	-	97
042	Firefighters Corps	64	-	64
060	Citizen's Advocate Office (Ombudsman)	54	0	54
279	Public Service Appeals Commission	33	-	33
281	Office of the Electoral Comptroller	23	-	23
139	Parole Board	16	-	16
068	Labor Relations Board	14	-	14
065	Public Services Commission	6	-	6
231	Health Advocate Office	6	-	6
037	Civil Rights Commission	6	-	6
089	Horse Racing Industry and Sport Administration	2	-	2
	Other	3	-	3
<b>Total</b>		<b>\$ 736,230</b>	<b>\$ 65,384</b>	<b>801,614</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	\$ 16,031	\$ 23,810	\$ 12,884	\$ 186,196	\$ 238,920
081	Department of Education	27,333	32,298	16,066	61,499	137,197
049	Department of Transportation and Public Works	9,763	15,779	7,880	18,398	51,820
025	Hacienda (entidad interna - fines de contabilidad)	3,835	466	632	40,096	45,028
123	Families and Children Administration	4,180	1,826	963	30,510	37,479
045	Department of Public Security	3,542	2,740	1,898	29,156	37,336
050	Department of Natural and Environmental Resources	1,073	1,262	1,634	30,068	34,038
271	Office of Information Technology and Communications	211	2,303	820	25,698	29,031
024	Department of the Treasury	566	18,750	83	652	20,052
078	Department of Housing	953	756	465	12,024	14,197
137	Department of Correction and Rehabilitation	878	4,569	877	7,664	13,989
127	Administration for Socioeconomic Development of the Family	1,393	479	577	10,459	12,909
329	Socio-Economic Development Office	23	53	16	12,448	12,541
067	Department of Labor and Human Resources	2,758	1,515	922	7,033	12,227
095	Mental Health and Addiction Services Administration	1,696	1,182	538	7,006	10,422
241	Administration for Integral Development of Childhood	2,034	973	1,228	5,965	10,199
031	General Services Administration	435	543	275	8,866	10,119
122	Department of the Family	797	869	748	4,521	6,936
311	Gaming Comission	156	2,948	51	3,345	6,501
038	Department of Justice	914	424	1,841	3,087	6,265
043	Puerto Rico National Guard	741	2,630	888	1,974	6,232
124	Child Support Administration	32	292	387	4,113	4,824
021	Emergency Management and Disaster Administration Agency	-	-	-	4,540	4,540
120	Veterans Advocate Office	460	64	2	3,959	4,484
055	Department of Agriculture	1,065	417	504	2,024	4,009
010	General Court of Justice	19	56	94	3,563	3,733
126	Vocational Rehabilitation Administration	1,188	663	67	1,314	3,232
028	Commonwealth Election Commission	45	173	89	2,834	3,141
087	Department of Sports and Recreation	889	1,311	570	347	3,117
018	Planning Board	318	570	496	1,460	2,844
133	Natural Resources Administration	-	-	-	2,029	2,029
016	Office of Management and Budget	191	520	305	476	1,492
189	Institute of Forensic Sciences	-	-	15	1,160	1,175
155	State Historic Preservation Office	190	572	94	300	1,156
040	Puerto Rico Police	-	-	-	1,045	1,045
105	Industrial Commission	152	67	38	762	1,019
266	Office of Public Security Affairs	844	20	11	6	881
220	Correctional Health	-	-	-	782	782
096	Women's Advocate Office	114	87	24	476	701
026	Special Appropriations for the Central Government Retirement	1	2	2	615	620
152	Elderly and Retired People Advocate Office	224	90	7	184	505
242	PPD Central Committee	-	-	-	427	427
023	Department of State	149	135	18	77	378
069	Department of Consumer Affairs	7	23	16	207	253
022	Office of the Commissioner of Insurance	48	101	46	56	250
015	Office of the Governor	71	84	32	63	250
298	Public Service Regulatory Board	72	43	36	68	219
244	PIP Central Committee	-	-	-	148	148
062	Cooperative Development Commission	14	11	11	100	136
153	Advocacy for Persons with Disabilities of the Commonwealth	1	4	9	108	122
243	PNP Central Committee	-	-	-	121	121
226	Joint Special Counsel on Legislative Donations	0	3	2	110	116
030	Office of Administration and Transformation of HR in the Gov	82	11	-	10	103
075	Office of the Financial Institutions Commissioner	2	95	1	-	97
042	Firefighters Corps	-	-	-	64	64
060	Citizen's Advocate Office (Ombudsman)	10	1	-	43	54

**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
279	Public Service Appeals Commission	32	-	0	1	33
281	Office of the Electoral Comptroller	18	2	-	3	23
139	Parole Board	1	2	-	13	16
068	Labor Relations Board	14	-	-	-	14
065	Public Services Commission	-	-	-	6	6
231	Health Advocate Office	5	1	-	-	6
037	Civil Rights Commission	3	3	0	0	6
089	Horse Racing Industry and Sport Administration	(1)	-	-	3	2
	Other	0	0	-	2	3
<b>Total</b>		<b>\$ 85,571</b>	<b>\$ 121,596</b>	<b>\$ 54,163</b>	<b>\$ 540,284</b>	<b>\$ 801,614</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 Invoicing (a) (b)**

(figures in \$000s)  
 Continues and Continued...

Invoicer	ID - Central Government Agency																																
	65,384	39,461	12,842	2,148	432	63	84	57	64	485	2	25	144	6,723	123	31	921	58	26	168	22	93	65	2	0	5	0	76	149	4	13	1	844
Medical Services Administration	23,997	23,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	9,662	7,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	6,693	-	-	-	-	-	-	-	-	-	-	-	-	6,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	3,283	181	3,103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,213	3,210	3	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	2,501	368	1,978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	1,802	384	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	1,005	161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	667	280	-	270	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	661	-	242	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	656	437	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	630	67	153	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	628	59	185	384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	578	-	578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Toa Baja	563	-	563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	552	-	552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dieta Desarrollo Economico Y C	535	-	-	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arroyo	428	-	-	428	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Administration	420	-	-	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	415	339	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	398	-	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	383	168	215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	350	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	334	19	245	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Oroquieta	320	-	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	248	72	176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	238	72	166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	224	150	30	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	223	147	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	219	219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	214	-	214	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	160	86	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	157	139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	151	81	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	146	146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo Aguadilla	117	-	117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	98	33	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Gurabo	95	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Trujillo Alto	89	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	89	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	86	5	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carvev	84	-	84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Adjuntas	78	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	75	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	70	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	62	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administration...	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	945	168	548	55	-	4	2	1	-	-	0	19	24	30	33	(1)	-	15	-	-	2	2	18	3	-	-	-	1	-	-	13	-	

(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. 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.