



**Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

*D e p a r t m e n t o f t h e T r e a s u r y*

*Treasury Single Account ("TSA") FY 2024 Cash Flow  
For the month of November 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 Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Receipts</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>SURI</b>	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
<b>SURI Sweep Account Transfers</b>	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
<b>TSA</b>	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2024 actual results compared to the 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.

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

\$8,184	(\$202)	\$352	(\$89)	\$1,478
Bank Cash	November	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 November 30, 2023**

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan Projected Cash Balance 11/30/23:	\$ 6,706	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$526M and Special Revenue Fund collections of \$375M.
1 State Collections	901	2. The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing monthly variances. The positive variance of is mainly driven by higher than projected inflows from All Other Federal Fund Programs of \$125M and Other Federal Funds Transfers related to CRF and CSLFRF of \$52M; partially offset by higher than projected operating disbursements of (\$105M) and payroll and related costs by (\$37M).
2 Federal Fund Net Cash Flow	30	
3 Tax Refunds & other tax credits	322	
All Other	225	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
<b>Actual TSA Cash Balance</b>	<b><u>\$ 8,184</u></b>	

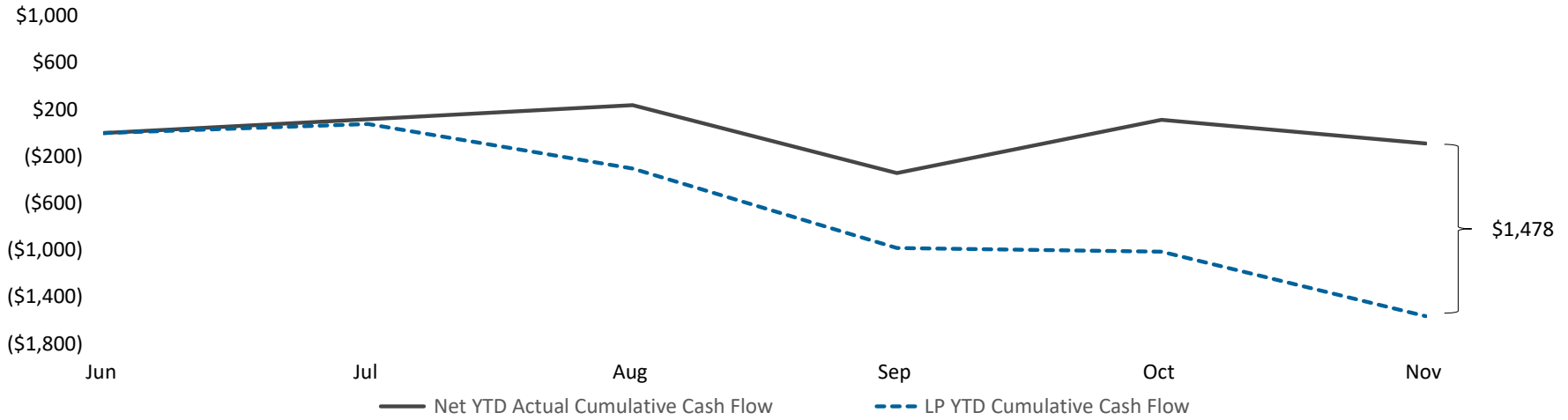
**Memo: Summary of Cash Balances**

TSA Operational Cash	\$ 6,224
TSA Reserves	<u>1,960</u>
<b>Actual TSA Cash Balance</b>	<b><u>\$ 8,184</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:	\$6,706
Actual TSA Bank Cash Balance:	\$8,184



**YTD Actuals vs. Liquidity Plan**

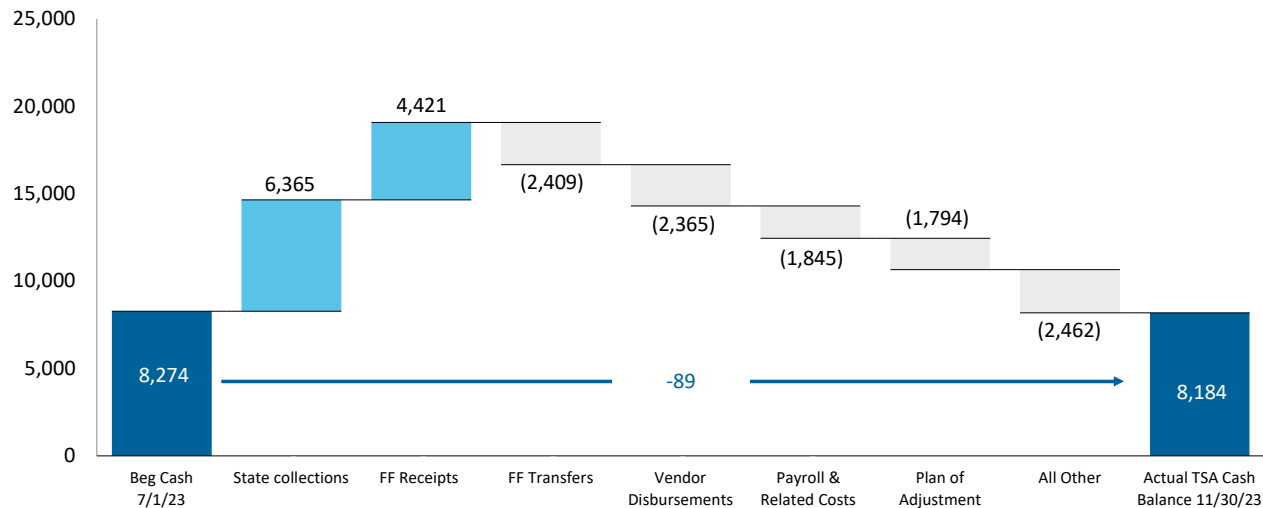
YTD net cash flow is -\$89M and cash flow variance to the Liquidity Plan is \$1,478M, with various offsetting variances within.

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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 \$4,421M represent 40% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$74M (Refer to page 14 for additional detail).

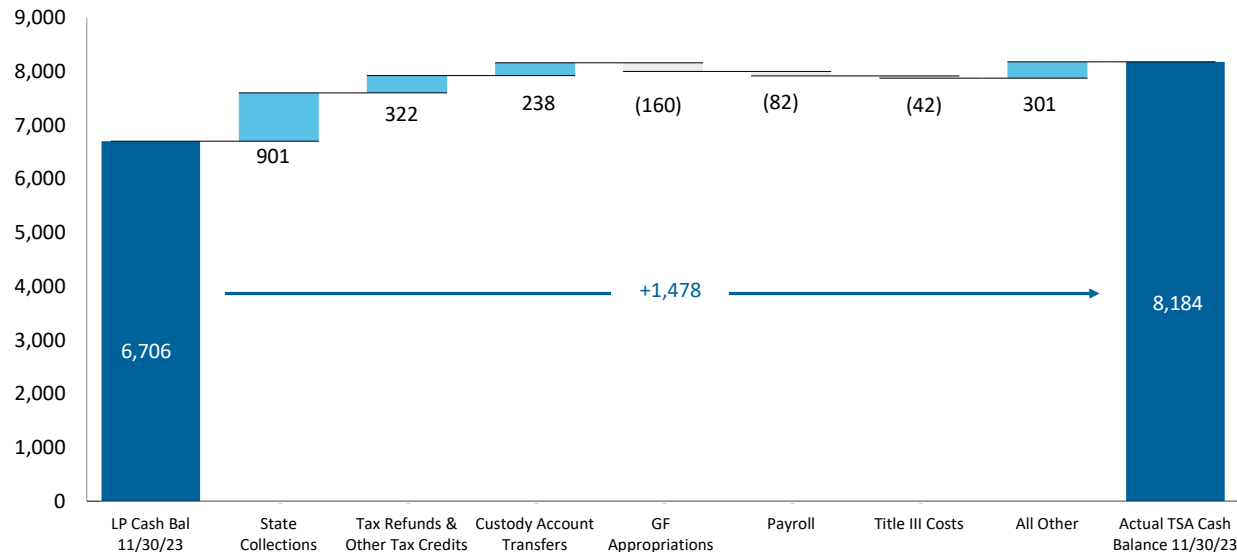
**TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)**



**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 offset by higher than projected General Fund Appropriations and Payroll.

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



**Puerto Rico Department of Treasury | Hacienda**  
**TSA Cash Flow Actual Results as of November 30, 2023**

	FY24 Actual (a)	FY24 LP	Variance	FY24 Actual (a)	FY24 LP	Variance	
	November	November	November	YTD	YTD	YTD vs LP	
<i>(figures in Millions)</i>							
<b>State Collections</b>							
1	General fund collections (b)	\$914	\$987	(\$72)	\$5,338	\$4,813	\$526
2	Other fund revenues & Pass-throughs (c)	34	17	17	150	159	(9)
3	Special Revenue receipts	23	24	(2)	189	149	40
4	All Other state collections (d)	299	61	238	688	344	344
5	Sweep Account Transfers	—	—	—	—	—	—
6	Subtotal - State collections (b)	\$1,269	\$1,088	\$181	\$6,365	\$5,464	\$901
<b>Federal Fund Receipts</b>							
7	Medicaid	252	0	252	865	1,023	(157)
8	Nutrition Assistance Program	248	238	10	1,272	1,192	79
9	All Other Federal Programs	332	218	114	1,965	1,840	125
10	Other	182	—	182	319	137	182
11	Subtotal - Federal Fund receipts	\$1,013	\$457	\$557	\$4,421	\$4,193	\$228
<b>Balance Sheet Related</b>							
12	Paygo charge	26	43	(18)	199	217	(18)
13	Other	—	—	—	—	—	—
14	Subtotal - Other Inflows	\$26	\$43	(\$18)	\$199	\$217	(\$18)
<b>Plan of Adjustment Related</b>							
15	Intragovernmental Transfers (e)	—	0	(0)	72	24	48
16	Other	—	—	—	—	—	—
17	Subtotal - Plan Inflows	—	\$0	(\$0)	\$72	\$24	\$48
18	<b>Total Inflows</b>	<b>\$2,308</b>	<b>\$1,588</b>	<b>\$719</b>	<b>\$11,058</b>	<b>\$9,898</b>	<b>\$1,160</b>
<b>Payroll and Related Costs (f)</b>							
19	General fund	(308)	(251)	(57)	(1,257)	(1,173)	(84)
20	Federal fund	(175)	(105)	(70)	(557)	(520)	(37)
21	Other State fund	(10)	(15)	5	(32)	(71)	39
22	Subtotal - Payroll and Related Costs	(\$493)	(\$371)	(\$122)	(\$1,845)	(\$1,764)	(\$82)
<b>Operating Disbursements (g)</b>							
23	General fund	(192)	(137)	(55)	(743)	(700)	(44)
24	Federal fund	(265)	(270)	5	(1,382)	(1,277)	(105)
25	Other State fund	(59)	(66)	7	(240)	(387)	148
26	Subtotal - Vendor Disbursements	(\$516)	(\$472)	(\$43)	(\$2,365)	(\$2,364)	(\$1)
<b>State-funded Budgetary Transfers</b>							
27	General Fund	(243)	(191)	(51)	(1,229)	(1,069)	(160)
28	Other State Fund	(4)	(9)	5	(37)	(57)	20
29	Subtotal - Appropriations - All Funds	(\$246)	(\$200)	(\$46)	(\$1,267)	(\$1,127)	(\$140)
<b>Federal Fund Transfers</b>							
30	Medicaid	(254)	(0)	(253)	(853)	(1,023)	170
31	Nutrition Assistance Program	(256)	(238)	(17)	(1,289)	(1,192)	(97)
32	All other federal fund transfers	(18)	—	(18)	(267)	(137)	(130)
33	Subtotal - Federal Fund Transfers	(\$527)	(\$239)	(\$288)	(\$2,409)	(\$2,352)	(\$56)
<b>Other Disbursements - All Funds</b>							
34	Retirement Contributions	(237)	(218)	(18)	(1,103)	(1,092)	(11)
35	Tax Refunds & other tax credits (h)	(27)	(117)	90	(271)	(593)	322
36	Title III Costs	(8)	(10)	2	(93)	(51)	(42)
37	State Cost Share	—	—	—	—	—	—
38	Milestone Transfers	(5)	—	(5)	(29)	(84)	55
39	Custody Account Transfers	—	(63)	63	(7)	(244)	238
40	Other items paid from FY22 Surplus	—	—	—	—	—	—
41	Loans and Notes Transactions	—	—	—	16	—	16
42	All Other	—	—	—	20	—	20
43	Subtotal - Other Disbursements - All Funds	(\$277)	(\$408)	\$132	(\$1,467)	(\$2,065)	\$598
<b>Plan of Adjustment Related</b>							
44	Disbursements to Paying Agent	(451)	(452)	0	(1,794)	(1,794)	0
45	Direct Disbursements	—	—	—	—	—	—
46	Subtotal - Plan Disbursements	(\$451)	(\$452)	\$0	(\$1,794)	(\$1,794)	\$0
47	<b>Total Outflows</b>	<b>(\$2,510)</b>	<b>(\$2,142)</b>	<b>(\$368)</b>	<b>(\$11,147)</b>	<b>(\$11,466)</b>	<b>\$318</b>
48	<b>Net Operating Cash Flow</b>	<b>(\$202)</b>	<b>(\$554)</b>	<b>\$352</b>	<b>(\$89)</b>	<b>(\$1,567)</b>	<b>\$1,478</b>
49	Bank Cash Position, Beginning	8,386	7,260	1,126	8,274	8,274	(\$0)
50	<b>Bank Cash Position, Ending</b>	<b>\$8,184</b>	<b>\$6,706</b>	<b>\$1,478</b>	<b>\$8,184</b>	<b>\$6,706</b>	<b>\$1,478</b>
<b>Memo: Summary of Accounts</b>							
	Operational	\$6,224					
	Reserves (i)	1,960					
	<b>Total Bank Cash Position</b>	<b>\$8,184</b>					

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



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

- (a) Represents FY2024 actual results through November 30, 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 \$154.64M 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
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

**Puerto Rico Department of Treasury | Hacienda**

*General Fund Collections Summary*

**Key Takeaways / Notes**

Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. 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	\$1,218	\$889	\$329	37%
Individuals	1,535	1,423	112	8%
Partnerships	100	123	(23)	-19%
Act 154	61	35	26	76%
Non Residents Withholdings	395	296	99	34%
				33%
Current Year Collections	390	293	97	
Current Year NRW for FEDE (Act 73-2008) (b)	5	3	2	68%
Motor Vehicles	305	181	124	68%
Rum Tax (c)	106	112	(6)	-5%
Alcoholic Beverages	124	115	9	8%
Cigarettes (d)	56	65	(9)	-14%
Other General Fund	570	774	(204)	-26%
<b>Total</b>	<b>\$4,470</b>	<b>\$4,013</b>	<b>\$457</b>	<b>11%</b>
SUT Collections (e)	869	812	56	7%
<b>Total General Fund Collections</b>	<b>\$ 5,338</b>	<b>\$ 4,825</b>	<b>\$ 512</b>	<b>11%</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.

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*Other State Fund Collections Summary*

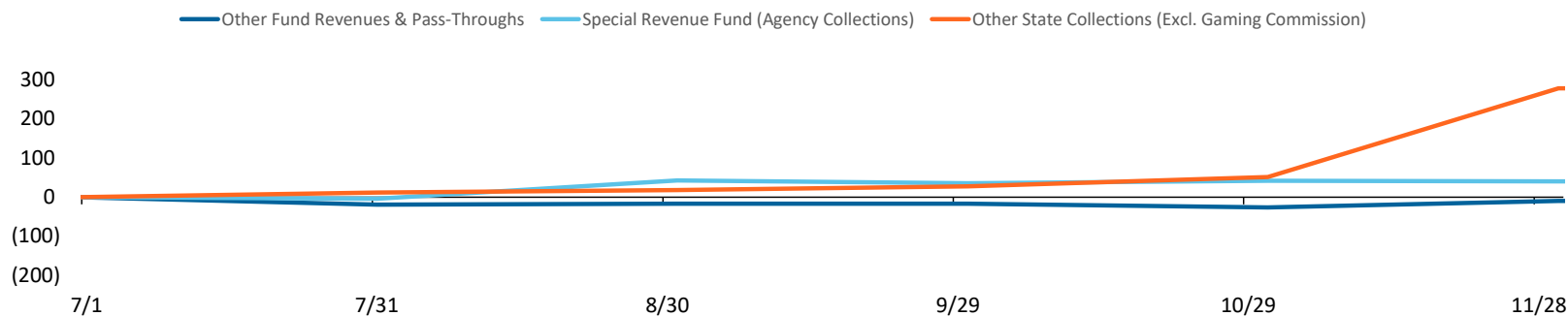
**Key Takeaways / Notes**

- 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 and Gambling Commission of the Government of Puerto Rico being \$67M 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	\$150	\$159	(\$9)	-6%
Electronic Lottery	\$65	71	(6)	-9%
Cigarettes (PRITA)	–	12	(12)	-100%
ASC Pass Through	\$14	10	4	39%
ACCA Pass Through	\$34	32	1	4%
Other	\$38	33	5	14%
Special Revenue Fund (Agency Collections)	189	149	40	27%
Department of Education	0	3	(3)	-96%
Department of Health	8	1	7	888%
Department of State	6	6	0	4%
All Other	175	139	36	26%
Other State Collections	688	344	344	100%
Interests Income	155	136	19	14%
Gambling Commission of the Government of Puerto Rico	161	94	67	71%
Department of Housing	9	7	2	33%
Department of Health	48	41	7	18%
Office of the Commissioner of Insurance	1	3	(1)	-41%
Funds under the Custody of the Department of Treasury	218	11	208	1953%
Commissioner of the Financial Institution	7	8	(1)	-10%
All Other	87	44	43	97%
<b>Total</b>	<b>\$1,027</b>	<b>\$651</b>	<b>\$375</b>	<b>58%</b>

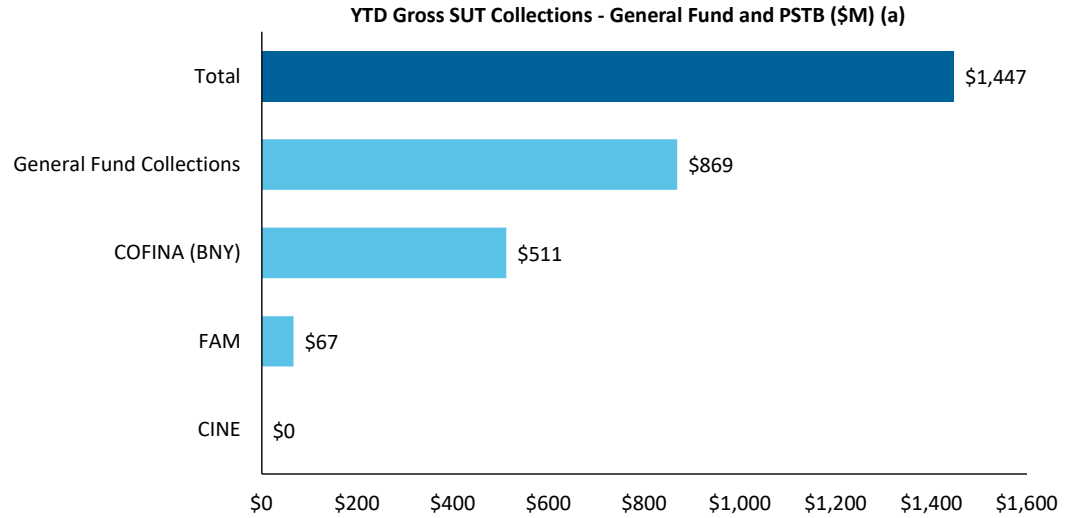
**YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**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 November 30, 2023 there is \$21M 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. As of the date of this report, \$319M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$267M) was disbursed and is reported as All Other Federal Funds Transfer; with a net variance of \$52M. The positive variance of \$30M is mainly driven by higher than projected inflows from All Other Federal Fund Programs of \$125M and Other Federal Funds Transfers related to CRF and CSLFRF of \$52M; partially offset by higher than projected operating disbursements of (\$105M) and payroll and related costs by (\$37M).

**Monthly FF Net Surplus (Deficit)**

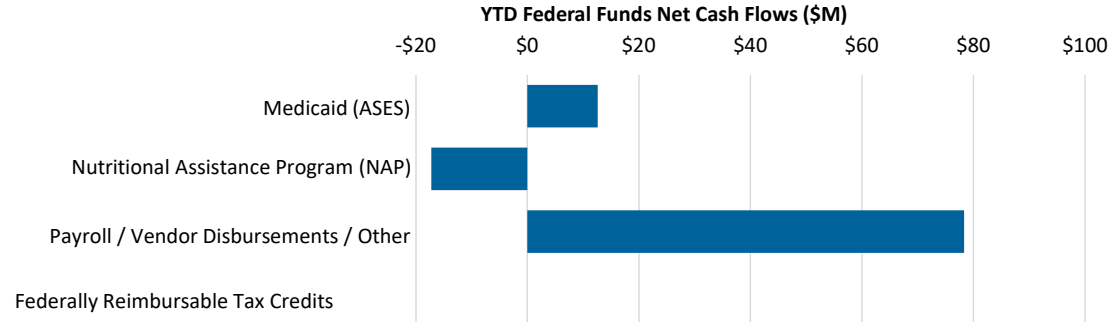
Medicaid (ASES)	\$ 252	\$ (254)	\$ (2)	\$ -	\$ (2)
Nutritional Assistance Program (NAP)	\$248	(256)	(8)	-	(8)
Payroll / OpEx / Other Federal Programs, incl. COVID	513	(457)	56	(157)	213
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$1,013</b>	<b>\$ (967)</b>	<b>\$ 47</b>	<b>\$ (157)</b>	<b>\$ 203</b>

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 252	\$ (254)	\$ (2)	\$ -	\$ (2)	
\$248	(256)	(8)	-	(8)	
513	(457)	56	(157)	213	
-	-	-	-	-	
<b>\$1,013</b>	<b>\$ (967)</b>	<b>\$ 47</b>	<b>\$ (157)</b>	<b>\$ 203</b>	

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

Medicaid (ASES)	\$ 865	\$ (853)	\$ 13	\$ -	\$ 13
Nutritional Assistance Program (NAP)	1,272	(1,289)	(17)	-	(17)
Payroll / OpEx / Other Federal Programs, incl. COVID	2,284	(2,206)	78	44	34
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total (a)</b>	<b>\$ 4,421</b>	<b>\$ (4,347)</b>	<b>\$ 74</b>	<b>\$ 44</b>	<b>\$ 30</b>

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 865	\$ (853)	\$ 13	\$ -	\$ 13	
1,272	(1,289)	(17)	-	(17)	
2,284	(2,206)	78	44	34	
-	-	-	-	-	
<b>\$ 4,421</b>	<b>\$ (4,347)</b>	<b>\$ 74</b>	<b>\$ 44</b>	<b>\$ 30</b>	



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.

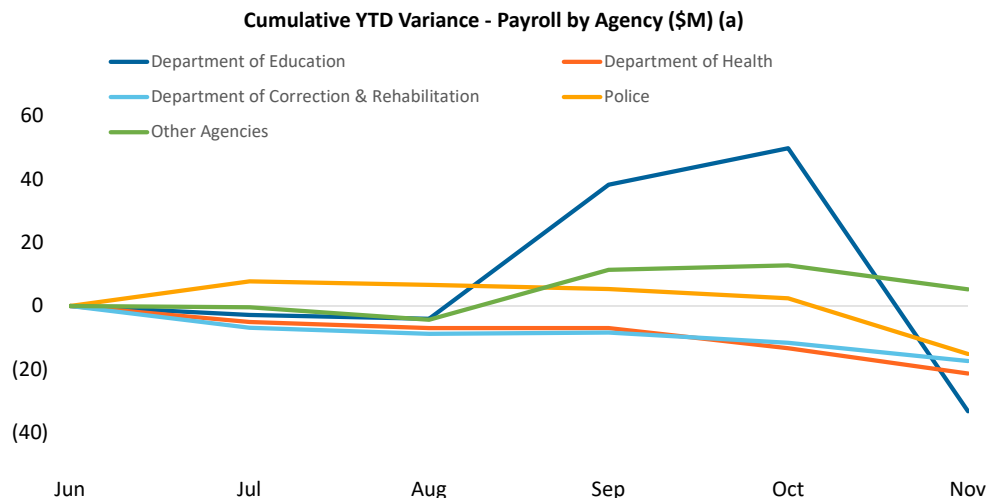
**Puerto Rico Department of Treasury | Hacienda**

*Payroll / Vendor Disbursements Summary*

**Key Takeaways / Notes : Gross Payroll**

- 1) The (\$82M) negative YTD payroll variance is due to higher than expected expenses across most agencies. During November, higher than projected Christmas Bonus payments were disbursed, as well as additional bonuses from AFSCME in accordance to the Plan of Adjustment. In addition, the Department of Education made additional Premium Pay disbursements, which were not projected.

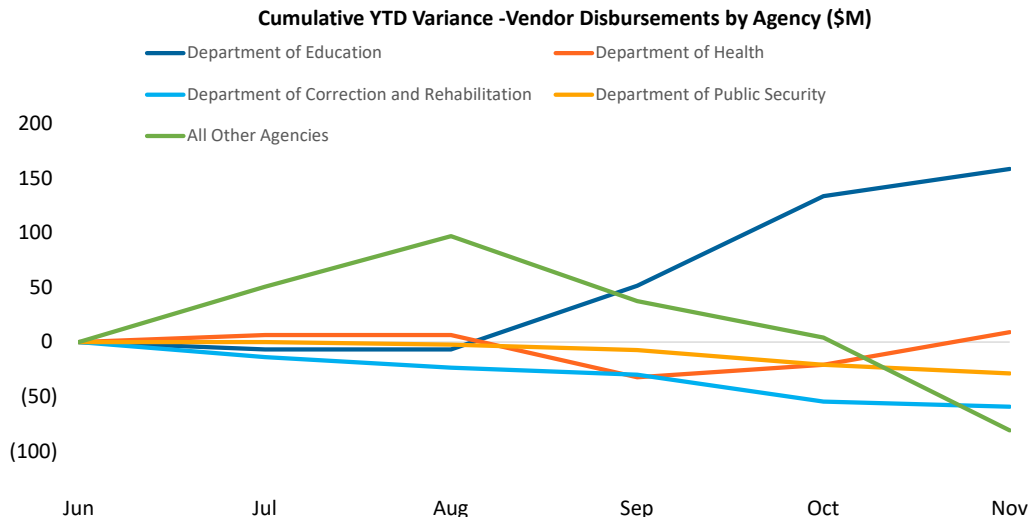
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ (33)
Department of Health	(21)
Department of Correction & Rehabilitation	(17)
Police	(15)
All Other Agencies	5
<b>Total YTD Variance</b>	<b>\$ (82)</b>



**Key Takeaways / Notes : Vendor Disbursements**

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

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 158
Department of Health	9
Department of Correction and Rehabilitation	(59)
Department of Public Security	(29)
All Other Agencies	(81)
<b>Total YTD Variance</b>	<b>\$ (1)</b>



Footnotes

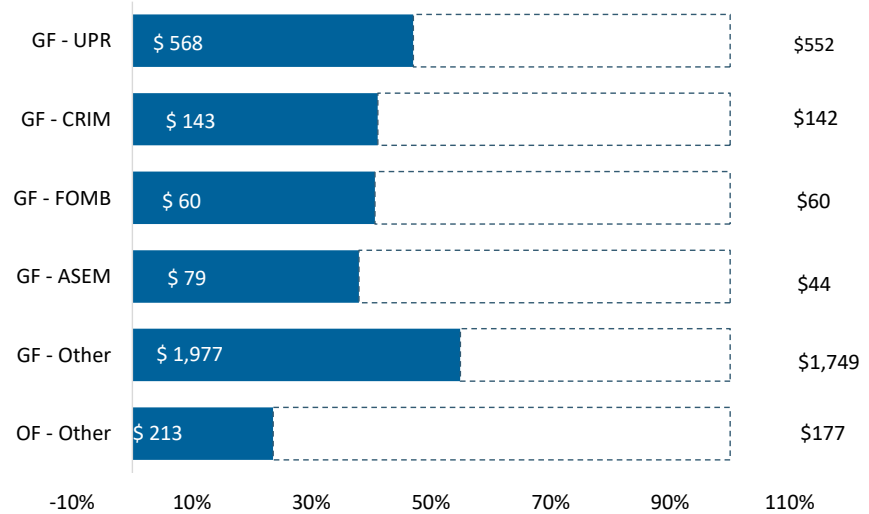
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency. Includes the positive variance from budgeted amounts not disbursed in H1.

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

**Key Takeaways / Notes**

- 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 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	\$ 235	\$ 501	\$ 265
GF - CRIM	39	95	56
GF - FOMB	24	59	35
GF - ASEM	30	80	50
GF - Other	900	1,639	739
OF - Other	37	159	121
<b>Total</b>	<b>\$ 1,267</b>	<b>\$ 2,534</b>	<b>\$ 1,268</b>

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

Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 235	\$ 203	\$ (32)
GF - CRIM	39	39	(0)
GF - FOMB	24	24	-
GF - ASEM	30	33	2
GF - Other	900	770	(130)
OF - Other	37	57	20
<b>Total</b>	<b>\$ 1,267</b>	<b>\$ 1,127</b>	<b>\$ (140)</b>

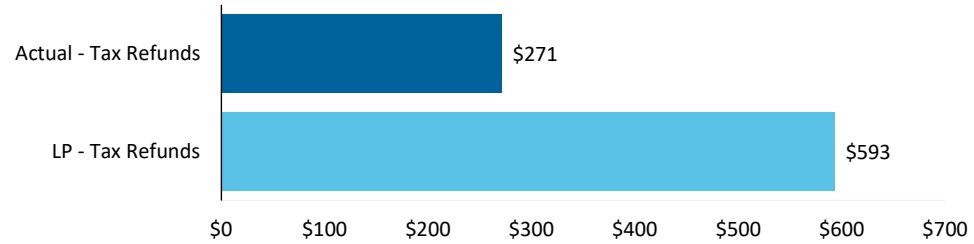
**Puerto Rico Department of Treasury | Hacienda**  
*Tax Refunds / PayGo and Pensions Summary*

**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 \$322M lower than projected.

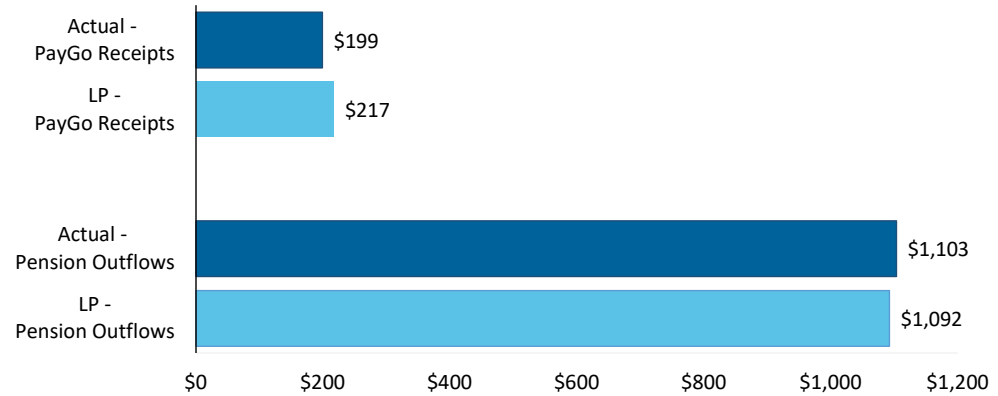
**YTD Tax Refunds Disbursed (\$M)**



**Key Takeaways / Notes : Pension PayGo**

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

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



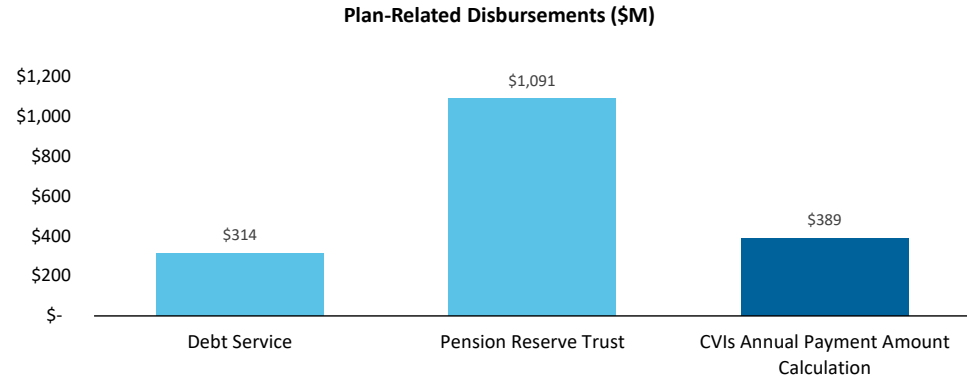


**Puerto Rico Department of Treasury | Hacienda**  
*Plan of Adjustment TSA Transfers Summary*

**Key Takeaways / Notes: Plan Disbursements**

- 1) A total of \$1,794M has been transferred out of the TSA for POA related payments during FY24. On November 1st, 2023, CVI annual payment of \$389M was disbursed.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 314
Pension Reserve Trust	1,091
CVIs Annual Payment Amount Calculation	389
<b>Total</b>	<b>\$ 1,794</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	\$ 206,355	\$ 8,066	\$ 214,421
081	Department of Education	142,994	6,193	149,187
049	Department of Transportation and Public Works	58,607	374	58,981
045	Department of Public Security	19,753	5	19,758
025	Hacienda (entidad interna - fines de contabilidad)	19,007	22	19,029
241	Administration for Integral Development of Childhood	11,246	-	11,246
095	Mental Health and Addiction Services Administration	10,574	40	10,614
050	Department of Natural and Environmental Resources	9,271	147	9,418
014	Environmental Quality Board	8,877	329	9,206
127	Administration for Socioeconomic Development of the Fami	8,733	61	8,794
137	Department of Correction and Rehabilitation	7,956	3	7,959
024	Department of the Treasury	7,765	10	7,775
123	Families and Children Administration	7,020	173	7,192
271	Office of Information Technology and Communications	5,400	-	5,400
122	Department of the Family	4,783	-	4,783
067	Department of Labor and Human Resources	4,516	0	4,517
120	Veterans Advocate Office	4,434	2	4,436
078	Department of Housing	3,770	0	3,771
028	Commonwealth Election Commission	3,387	-	3,387
043	Puerto Rico National Guard	2,872	5	2,877
126	Vocational Rehabilitation Administration	2,773	0	2,773
016	Office of Management and Budget	2,727	11	2,738
038	Department of Justice	2,633	0	2,633
311	Gaming Comission	2,596	0	2,597
055	Department of Agriculture	2,344	-	2,344
031	General Services Administration	2,176	-	2,176
208	Contributions to Municipalities	-	1,943	1,943
087	Department of Sports and Recreation	1,267	96	1,363
018	Planning Board	1,339	0	1,339
105	Industrial Commission	1,210	1	1,211
023	Department of State	1,124	-	1,124
155	State Historic Preservation Office	920	4	923
124	Child Support Administration	858	-	858
026	Special Appropriations for the Central Government Retirem	650	-	650
152	Elderly and Retired People Advocate Office	492	0	492
329	Socio-Economic Development Office	373	0	373
015	Office of the Governor	369	-	369
030	Office of Administration and Transformation of HR in the Go	193	-	193

## 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
022	Office of the Commissioner of Insurance	135	-	135
075	Office of the Financial Institutions Commissioner	114	-	114
266	Office of Public Security Affairs	6	93	99
153	Advocacy for Persons with Disabilities of the Commonwealth	96	-	96
298	Public Service Regulatory Board	92	0	92
279	Public Service Appeals Commission	61	-	61
034	Investigation, Prosecution and Appeals Commission	57	0	57
069	Department of Consumer Affairs	52	0	52
096	Women's Advocate Office	43	0	43
281	Office of the Electoral Comptroller	41	-	41
226	Joint Special Counsel on Legislative Donations	15	-	15
068	Labor Relations Board	14	-	14
060	Citizen's Advocate Office (Ombudsman)	11	0	12
037	Civil Rights Commission	9	-	9
062	Cooperative Development Commission	2	-	2
231	Health Advocate Office	1	0	1
065	Public Services Commission	1	0	1
139	Parole Board	1	-	1
220	Correctional Health	1	-	1
040	Puerto Rico Police	0	-	0
	Other	-	-	-
<b>Total</b>		<b>\$ 572,115</b>	<b>\$ 17,581</b>	<b>\$ 589,696</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	\$ 16,476	\$ 17,133	\$ 16,944	\$ 163,867	\$ 214,421
081	Department of Education	56,007	41,609	10,292	41,279	149,187
049	Department of Transportation and Public Works	2,862	20,752	8,709	26,658	58,981
045	Department of Public Security	3,915	4,607	2,215	9,021	19,758
025	Hacienda (entidad interna - fines de contabilidad)	962	552	707	16,808	19,029
241	Administration for Integral Development of Childhood	3,741	1,339	1,141	5,025	11,246
095	Mental Health and Addiction Services Administration	2,369	1,782	1,194	5,269	10,614
050	Department of Natural and Environmental Resources	1,132	1,217	2,235	4,834	9,418
014	Environmental Quality Board	295	387	160	8,364	9,206
127	Administration for Socioeconomic Development of the Family	2,146	1,233	1,917	3,499	8,794
137	Department of Correction and Rehabilitation	3,708	2,169	896	1,186	7,959
024	Department of the Treasury	3,697	3,338	167	574	7,775
123	Families and Children Administration	3,207	1,236	921	1,829	7,192
271	Office of Information Technology and Communications	658	1,027	689	3,026	5,400
122	Department of the Family	1,260	1,905	1,049	568	4,783
067	Department of Labor and Human Resources	785	1,381	256	2,095	4,517
120	Veterans Advocate Office	25	11	4	4,396	4,436
078	Department of Housing	690	601	569	1,910	3,771
028	Commonwealth Election Commission	61	795	620	1,911	3,387
043	Puerto Rico National Guard	499	460	715	1,203	2,877
126	Vocational Rehabilitation Administration	1,007	590	469	707	2,773
016	Office of Management and Budget	244	1,147	730	617	2,738
038	Department of Justice	911	1,182	414	127	2,633
311	Gaming Commission	164	1,663	10	759	2,597
055	Department of Agriculture	62	137	484	1,660	2,344
031	General Services Administration	531	240	266	1,139	2,176
208	Contributions to Municipalities	-	-	-	1,943	1,943
087	Department of Sports and Recreation	185	152	159	867	1,363
018	Planning Board	88	890	169	192	1,339
105	Industrial Commission	188	81	26	916	1,211
023	Department of State	968	107	42	7	1,124
155	State Historic Preservation Office	177	162	80	504	923
124	Child Support Administration	102	270	11	476	858
026	Special Appropriations for the Central Government Retirement System	-	4	4	643	650
152	Elderly and Retired People Advocate Office	82	79	91	240	492
329	Socio-Economic Development Office	303	36	34	0	373
015	Office of the Governor	229	125	13	3	369
030	Office of Administration and Transformation of HR in the Govt.	72	22	11	88	193
022	Office of the Commissioner of Insurance	66	29	5	35	135
075	Office of the Financial Institutions Commissioner	5	109	-	-	114
266	Office of Public Security Affairs	1	2	1	95	99
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	57	8	25	96
298	Public Service Regulatory Board	32	36	13	11	92
279	Public Service Appeals Commission	28	32	-	1	61
034	Investigation, Prosecution and Appeals Commission	56	1	0	0	57
069	Department of Consumer Affairs	31	8	9	4	52
096	Women's Advocate Office	15	7	15	6	43
281	Office of the Electoral Comptroller	38	1	-	2	41
226	Joint Special Counsel on Legislative Donations	-	-	-	15	15
068	Labor Relations Board	14	-	-	-	14
060	Citizen's Advocate Office (Ombudsman)	8	3	-	1	12

**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
037	Civil Rights Commission	5	1	1	2	9
062	Cooperative Development Commission	1	0	0	1	2
231	Health Advocate Office	-	1	0	-	1
065	Public Services Commission	-	1	-	0	1
139	Parole Board	-	1	-	0	1
220	Correctional Health	-	0	-	1	1
040	Puerto Rico Police	-	0	-	0	0
<b>Total</b>		<b>\$ 110,115</b>	<b>\$ 110,710</b>	<b>\$ 54,466</b>	<b>\$ 314,405</b>	<b>\$ 589,696</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	17,581	8,066	6,193	374	5	22	-	40	147	329	61	3	10	173	-	-	0	2	0	-	5	0	11	0	0	-	2,138	
ID - Central Government Agency																												
	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	45 - Department of Public Security	25 - Hacienda (entidad interna - fines de contabilidad)	241 - Administration for Integral Development of Childh...	95 - Mental Health and Addiction Services Administration	50 - Department of Natural and Environmental Resources	14 - Environmental Quality Board	127 - Administration for Socioeconomic Development of L...	137 - Department of Correction and Rehabilitation	24 - Department of the Treasury	123 - Families and Children Administration	271 - Office of Information Technology and Communicatio	122 - Department of the Family	67 - Department of Labor and Human Resources	120 - Veterans Advocate Office	78 - Department of Housing	28 - Commonwealth Election Commission	43 - Puerto Rico National Guard	126 - Vocational Rehabilitation Administration	16 - Office of Management and Budget	38 - Department of Justice	311 - Gaming Comision	55 - Department of Agriculture		Other	
AAFAF	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile Accident Compensation Administration	0	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Cardiovascular Center Corporation of Puerto Rico...	74	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,365	3,351	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	7	4	-	-	-	-	-	(0)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Quality Board	5	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	143	92	1	-	-	-	-	0	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Agencies	12	-	2	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	113	101	-	0	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Authority of Puerto Rico	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	6	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio San German	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	95	2	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	251	-	251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	314	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	30	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	366	-	366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	52	2	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	119	7	112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	22	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	24	17	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	333	296	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	211	148	62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayama	152	-	152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	30	17	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	40	-	15	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	45	20	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	67	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	246	-	221	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	315	-	315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	159	46	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	410	226	184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	114	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	151	31	120	-	-	-	-	13	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	146	-	146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	265	-	259	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Master	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	1,734	1,061	442	-	-	-	-	-	146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	983	149	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	619	335	283	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Police	5	-	2	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,724	1,919	1,204	374	-	-	-	26	1	272	14	2	6	98	-	-	-	2	-	-	-	-	-	-	-	-	-	1,805

(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  
 (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.

Visible	11,856	6,148	4,988	0	5	22	-	15	146	57	47	1	4	75	-	-	0	-	0	-	5	0	11	0	0	-	-	333
Hidden	5,724	1,919	1,204	374	-	-	-	26	1	272	14	2	6	98	-	-	-	2	-	-	-	-	-	-	-	-	-	1,805