



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 2025 Cash Flow
For the month of October FY25*

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Glossary

Term	Definition
ACA	- 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 Receipts	- 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.
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.
OMB	- The Office of Management and Budget of 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 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.
SURI Sweep Account Transfers	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
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 FY2025 actual results compared to the FY2025 Liquidity Plan ("LP").
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

Bank Cash Position	October Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$9,124	(\$141)	\$133	(\$925)	\$737

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of October 31, 2024

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan RF Projected Cash Balance 10/31/24:	\$ 8,387	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$256M and Special Revenue Fund collections of \$31M.
1 State Collections	287	2.The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing monthly variances. The negative YTD variance is mainly driven by higher than projected disbursements from Medicaid of (\$92M) and operating disbursements of (\$47M). This is partially offset by lower than projected disbursements from All Other Federal Programs of \$76M and payroll of \$33M.
2 Federal Fund Net Cash Flow	(6)	
3 Tax Refunds & other tax credits	349	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
4 Payroll and Related Costs	82	4. Payroll and related costs are currently lower than projected. The positive variance is driven by General Fund payroll of \$68M and Other State Fund payroll of \$14M.
5 Operating Disbursements	(79)	5. Operating disbursements are currently higher than projected. The negative variance is driven by Other State Funds of (\$40M) and General Fund Disbursements of (\$39M).
6 Custody Account Transfers	157	6. The LP projected various custody account and other transfers from the TSA through the date of this report. Some of these were adjusted, however, disbursements have not been made. Variances in these categories may reverse by year-end.
All Other	(3)	
Actual TSA Cash Balance	<u>\$ 9,124</u>	

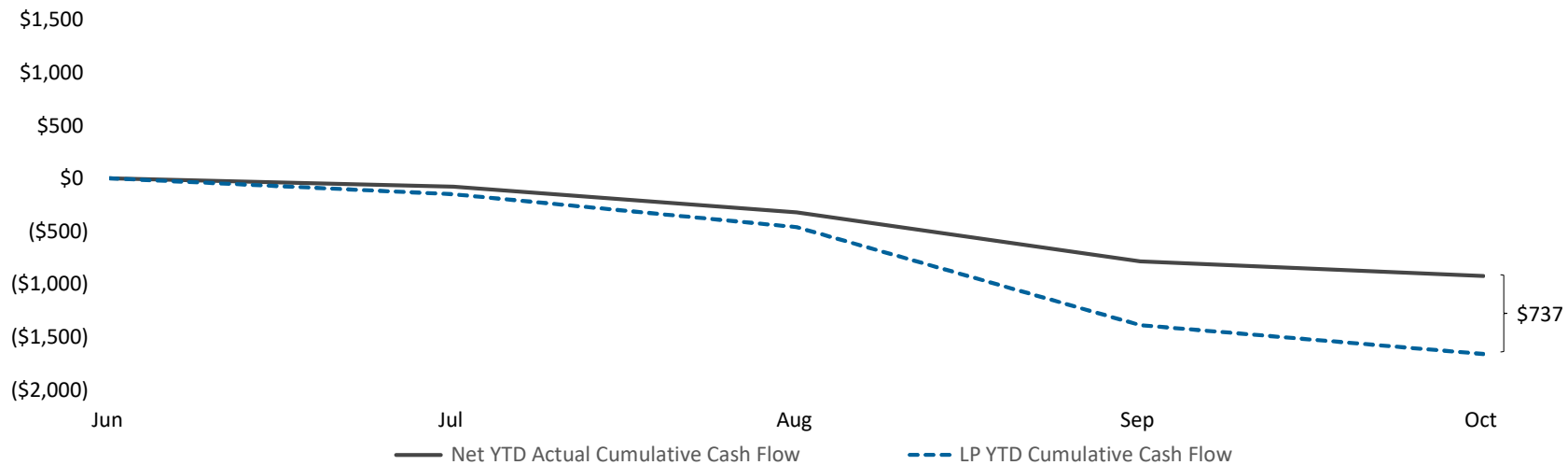
Memo: Summary of Cash Balances

TSA Operational Cash	\$ 7,124
TSA Reserves	2,000
Actual TSA Cash Balance	<u>\$ 9,124</u>

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$8,387
Actual TSA Bank Cash Balance:	\$9,124



YTD Actuals vs. Liquidity Plan

YTD net cash flow is -\$925M and cash flow variance to the Liquidity Plan is \$737M, with various offsetting variances within.

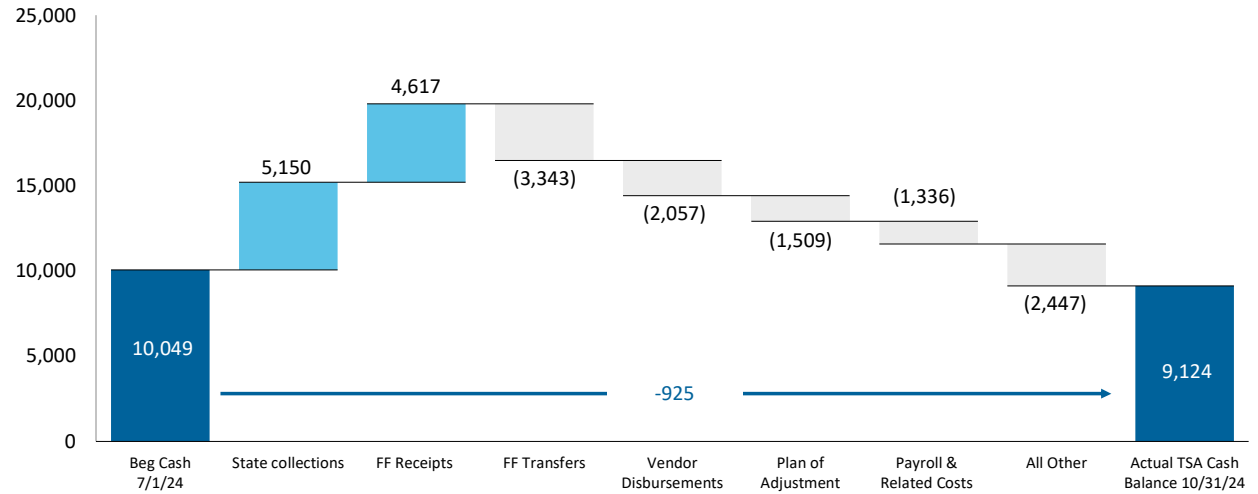
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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$4,617M represent 46% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$1M (Refer to page 13 for additional detail).

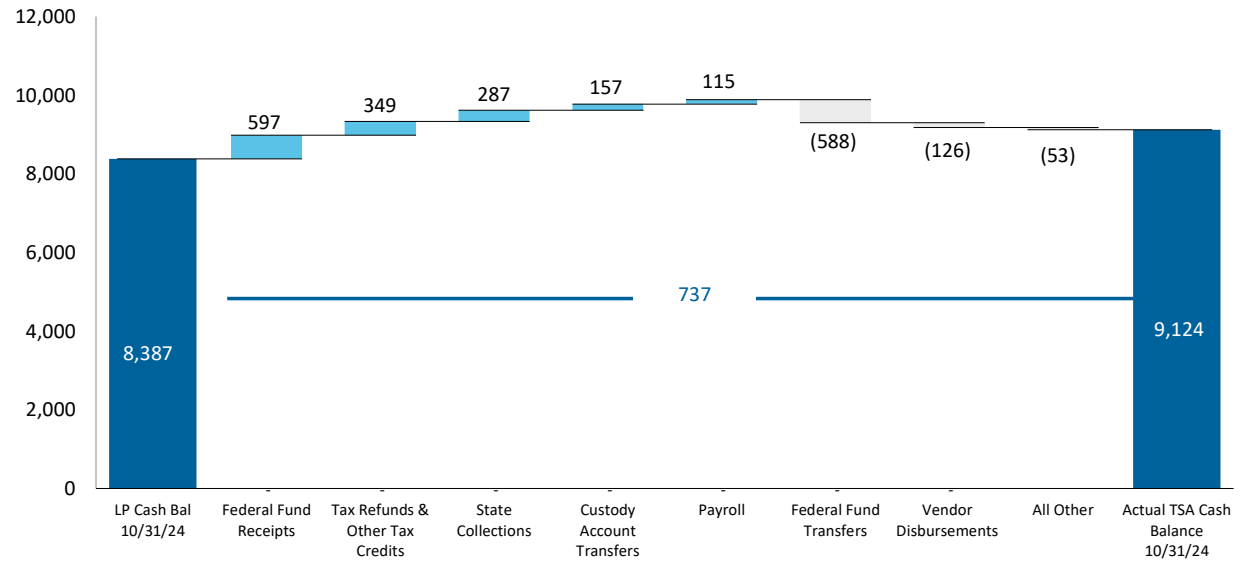
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) Federal Fund Receipts, Tax Refunds & Other Tax Credits, State Collections, Custody Account Transfers, and Payroll are the main drivers of the YTD cash flow variance. This is partially offset by higher than projected Federal Funds Transfers and Vendor Disbursements.

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results as of October 31, 2024

	FY25 Actual October	FY25 LP October	Variance October	FY25 Actual (a) YTD	FY25 LP YTD	Variance YTD vs LP	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,148	\$1,128	\$20	\$4,424	\$4,169	\$256
2	Other fund revenues & Pass-throughs (c)	68	81	(13)	121	123	(2)
3	Special Revenue receipts	41	49	(7)	146	193	(47)
4	All Other state collections (d)	133	101	31	458	378	81
5	Sweep Account Transfers	–	–	–	–	–	–
6	Subtotal - State collections (b)	\$1,391	\$1,359	\$32	\$5,150	\$4,863	\$287
Federal Fund Receipts							
7	Medicaid	1,003	200	803	2,008	1,092	916
8	Nutrition Assistance Program	275	252	23	1,104	1,006	98
9	All Other Federal Programs	412	289	122	1,334	1,259	76
10	Other	69	211	(142)	170	663	(493)
11	Subtotal - Federal Fund Receipts	\$1,759	\$952	\$807	\$4,617	\$4,020	\$597
Balance Sheet Related							
12	Paygo charge	50	45	5	184	179	5
13	Other	–	–	–	–	–	–
14	Subtotal - Other Inflows	\$50	\$45	\$5	\$184	\$179	\$5
Plan of Adjustment Related							
15	Intragovernmental Transfers (e)	50	18	32	77	45	32
16	Other	–	–	–	–	–	–
17	Subtotal - Plan Inflows	\$50	\$18	\$32	\$77	\$45	\$32
18	Total Inflows	\$3,250	\$2,374	\$876	\$10,027	\$9,106	\$921
Payroll and Related Costs (f)							
19	General fund	(241)	(249)	8	(965)	(1,033)	68
20	Federal fund	(69)	(84)	15	(321)	(354)	33
21	Other State fund	(16)	(15)	(0)	(50)	(64)	14
22	Subtotal - Payroll and Related Costs	(\$326)	(\$348)	\$22	(\$1,336)	(\$1,450)	\$115
Operating Disbursements (g)							
23	General fund	(182)	(131)	(52)	(671)	(632)	(39)
24	Federal fund	(231)	(205)	(26)	(952)	(905)	(47)
25	Other State fund	(135)	(97)	(39)	(435)	(395)	(40)
26	Subtotal - Vendor Disbursements	(\$549)	(\$432)	(\$116)	(\$2,057)	(\$1,931)	(\$126)
State-funded Budgetary Transfers							
27	General Fund	(184)	(186)	2	(841)	(803)	(38)
28	Other State Fund	(19)	(18)	(1)	(38)	(88)	50
29	Subtotal - Appropriations - All Funds	(\$203)	(\$204)	\$1	(\$879)	(\$892)	\$12
Federal Fund Transfers							
30	Medicaid	(1,063)	(200)	(863)	(2,094)	(1,085)	(1,008)
31	Nutrition Assistance Program	(269)	(252)	(17)	(1,084)	(1,006)	(78)
32	All other federal fund transfers	(44)	(211)	167	(165)	(663)	498
33	Subtotal - Federal Fund Transfers	(\$1,376)	(\$663)	(\$713)	(\$3,343)	(\$2,754)	(\$588)
Other Disbursements - All Funds							
34	Retirement Contributions	(213)	(221)	8	(863)	(883)	20
35	Tax Refunds & other tax credits (h)	(54)	(153)	99	(257)	(607)	349
36	Title III Costs	(19)	(18)	(1)	(41)	(46)	5
37	Milestone Transfers	–	–	–	(43)	–	(43)
38	Custody Account Transfers	(157)	(206)	49	(523)	(680)	157
39	Other items paid from FY23 Surplus	–	–	–	–	–	–
40	Loans and Notes Transactions (i)	(50)	–	(50)	(100)	(50)	(50)
41	All Other	(0)	–	(0)	(0)	–	(0)
42	Subtotal - Other Disbursements - All Funds	(\$493)	(\$597)	\$104	(\$1,828)	(\$2,266)	\$438
Plan of Adjustment Related							
43	Disbursements to Paying Agent	(444)	(403)	(41)	(1,509)	(1,475)	(34)
44	Direct Disbursements	–	–	–	–	–	–
45	Subtotal - Plan Disbursements	(\$444)	(\$403)	(\$41)	(\$1,509)	(\$1,475)	(\$34)
46	Total Outflows	(\$3,391)	(\$2,648)	(\$743)	(\$10,952)	(\$10,769)	(\$183)
47	Net Operating Cash Flow	(\$141)	(\$274)	\$133	(\$925)	(\$1,662)	\$737
48	Bank Cash Position, Beginning	9,265	8,660	605	10,049	10,049	0
49	Bank Cash Position, Ending	\$9,124	\$8,386	\$738	\$9,124	\$8,387	\$738
Memo: Summary of Accounts							
	Operational	\$7,124					
	Reserves (j)	2,000					
	Total Bank Cash Position	\$9,124					

Note: Refer to page 10 for footnote reference descriptions.

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FY25 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2025 actual results through October 31, 2024.
- (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 of this report, the TSA has received \$145.5M in net interest income in FY25 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 them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) On October 23, 2024, \$50M were disbursed to PREPA for the final payment stipulated in the PREPA ERS Loan Agreement. The final payment was projected to occur in December in the FY25 Liquidity Plan. As such, this disbursement will create a temporary variance in the report that will be cleared in the December report.
- (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.

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General Fund Collections Summary

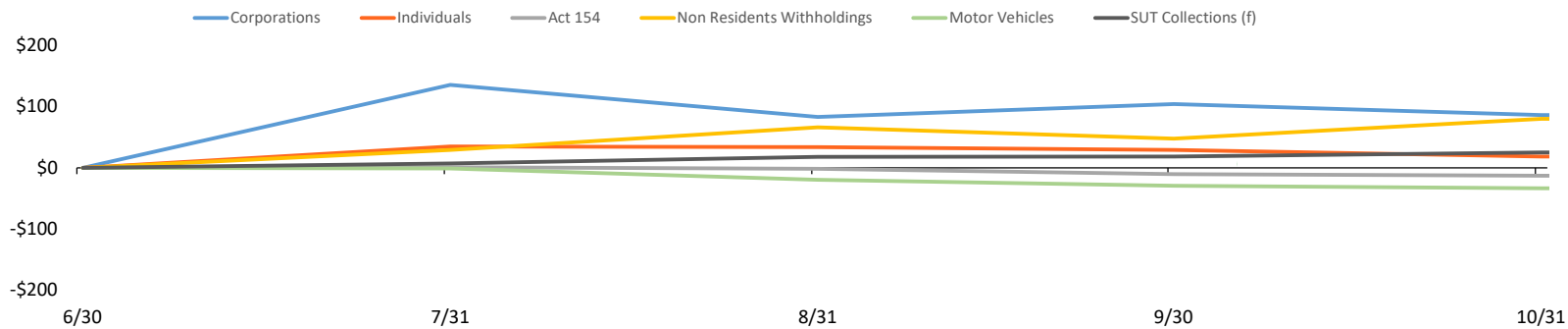
Key Takeaways / Notes

The Other General Fund may includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

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

	Actual (a)	LP	Var \$	Var %
	YTD FY25	YTD FY25	YTD FY25	YTD FY25
General Fund Collections				
Corporations	\$1,130	\$1,010	\$119	12%
Individuals	1,296	1,278	18	1%
Partnerships	102	103	(1)	-1%
Act 154	38	51	(13)	-25%
Non Residents Withholdings	357	271	86	32%
Current Year Collections	351	271	80	29%
Current Year NRW for FEDE (Act 73-2008) (b)	6	-	6	NA
Motor Vehicles	218	251	(33)	-13%
Rum Tax	112	101	11	11%
Alcoholic Beverages	73	103	(29)	-29%
Cigarettes (c)	27	48	(21)	-44%
Other General Fund	454	361	93	26%
Total	\$3,806	\$3,576	\$230	6%
SUT Collections (d)	618	593	25	4%
Total General Fund Collections	\$ 4,424	\$ 4,169	\$ 256	6%

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (d) 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

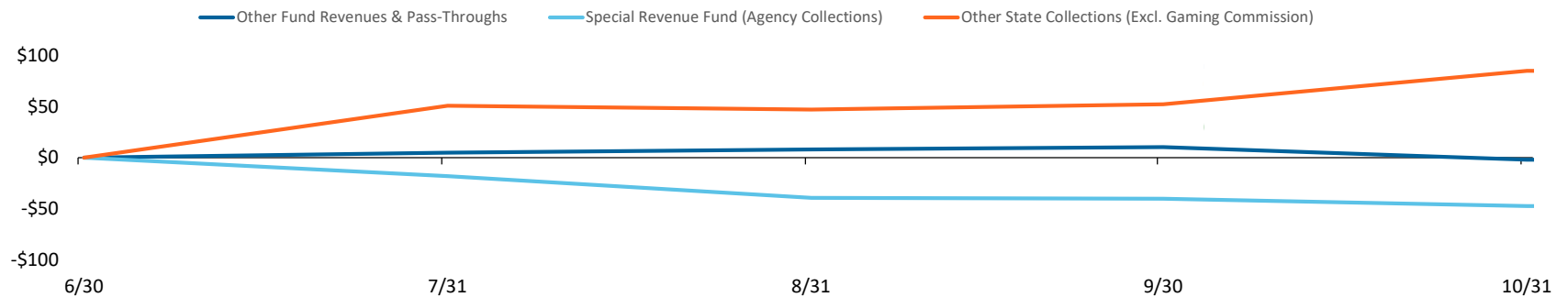
Key Takeaways / Notes

- 1) Other State Fund Collections are higher than previous year, mostly related to Funds under the Custody of the Department of Treasury and to the Commissioner of Financial Institution. The variance in Special Revenue Fund is mainly driven by timing differences.
- 2) Other state collections variance is mainly driven by higher than projected inflows from All Other Collections of \$26M, followed by Funds under the Custody of the Department of Treasury higher by \$20M and the Office of the Commissioner of Financial Institutions higher by \$19M.

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

	Actual YTD FY25	LP YTD FY25	Var \$ YTD FY25	Var % YTD FY25
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$121	\$123	(\$2)	-2%
Electronic Lottery	53	55	(2)	-4%
ASC Pass Through	15	8	7	84%
ACCA Pass Through	28	30	(2)	-7%
Other	25	29	(4)	-15%
Special Revenue Fund (Agency Collections)	146	193	(47)	-24%
Department of Education	0	1	(1)	-84%
Department of Health	7	1	6	812%
Department of State	1	1	0	20%
All Other	138	190	(53)	-28%
Other State Collections	458	378	81	21%
Interest Income	145	143	1	1%
Puerto Rico Gaming Commission	136	141	(5)	-3%
Department of Housing	10	8	1	16%
Department of Health	53	40	14	35%
Office of the Commissioner of Insurance	3	0	3	1043%
Funds under the Custody of the Department of Treasury	26	6	20	369%
Office of the Commissioner of Financial Institutions	22	2	19	834%
All Other	64	38	26	70%
Total	\$725	\$694	\$31	4%

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

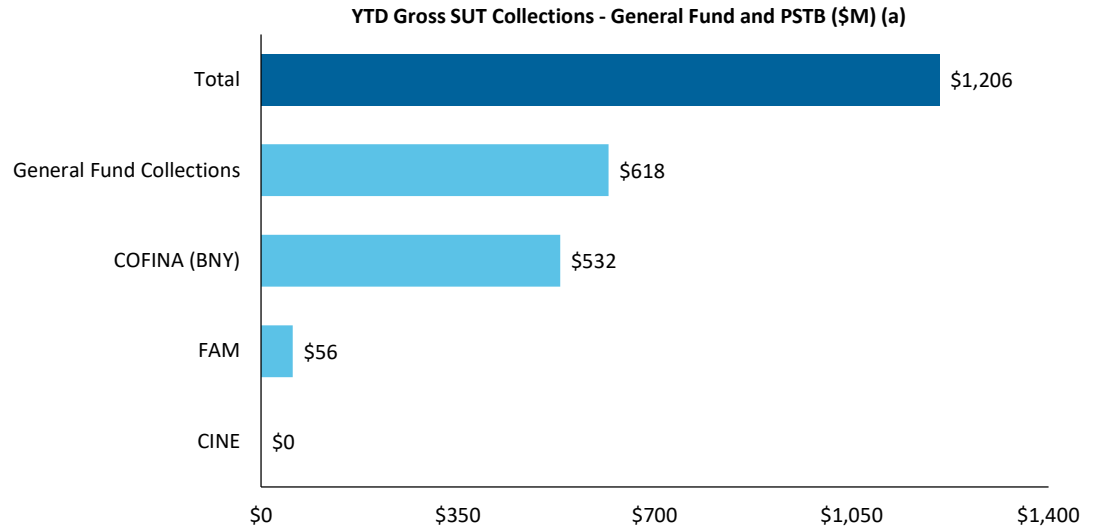


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Sales and Use Tax Collections Summary

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.
- 2) On October 21, the PSTBA cap was reached. For the remainder of FY25, the 5.5% designated for COFINA will be deposited into the General Fund.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of October 31, 2024 there is \$58M 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.

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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$170M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$165M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$5M.
- 3) The Federal Funds are currently lower than projected. The negative YTD variance is mainly driven by higher than projected disbursements from Medicaid of (\$92M) and operating disbursements of (\$47M). This is partially offset by lower than projected disbursements from All Other Federal Programs of \$76M and payroll of \$33M.

Monthly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 1,003	\$ (1,063)	\$ (60)	\$ -	\$ (60)
Nutritional Assistance Program (NAP)	275	(269)	5	-	5
Payroll / OpEx / Other Federal Programs, incl. COVID Federally Reimbursable Tax Credits	481	(344)	137	-	137
Total (a)	\$1,759	\$ (1,677)	\$ 82	\$ -	\$ 82

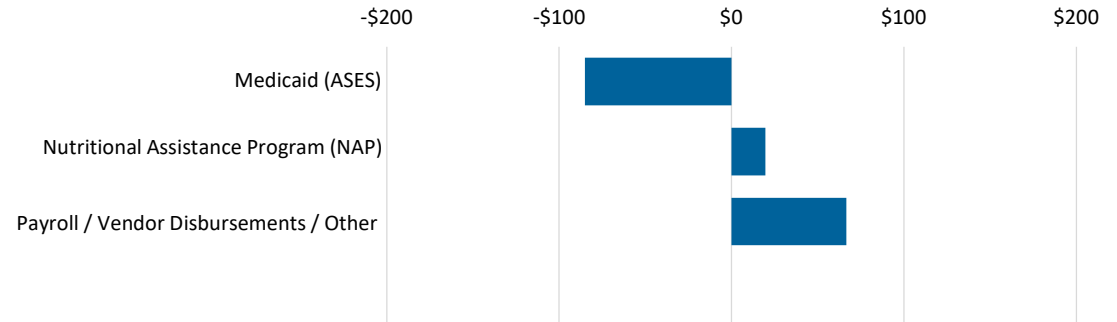
	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 1,003	\$ (1,063)	\$ (60)	\$ -	\$ (60)
Nutritional Assistance Program (NAP)	275	(269)	5	-	5
Payroll / OpEx / Other Federal Programs, incl. COVID Federally Reimbursable Tax Credits	481	(344)	137	-	137
Total (a)	\$1,759	\$ (1,677)	\$ 82	\$ -	\$ 82

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 2,008	\$ (2,094)	\$ (85)	\$ 7	\$ (92)
Nutritional Assistance Program (NAP)	1,104	(1,084)	20	-	20
Payroll / OpEx / Other Federal Programs, incl. COVID	1,504	(1,438)	67	-	67
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>1,334</i>	<i>(1,273)</i>	<i>61</i>	<i>-</i>	<i>61</i>
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	<i>170</i>	<i>(165)</i>	<i>5</i>	<i>-</i>	<i>5</i>
Total (a)	\$ 4,617	\$ (4,616)	\$ 1	\$ 7	\$ (6)

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ 2,008	\$ (2,094)	\$ (85)	\$ 7	\$ (92)
Nutritional Assistance Program (NAP)	1,104	(1,084)	20	-	20
Payroll / OpEx / Other Federal Programs, incl. COVID	1,504	(1,438)	67	-	67
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>1,334</i>	<i>(1,273)</i>	<i>61</i>	<i>-</i>	<i>61</i>
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	<i>170</i>	<i>(165)</i>	<i>5</i>	<i>-</i>	<i>5</i>
Total (a)	\$ 4,617	\$ (4,616)	\$ 1	\$ 7	\$ (6)

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

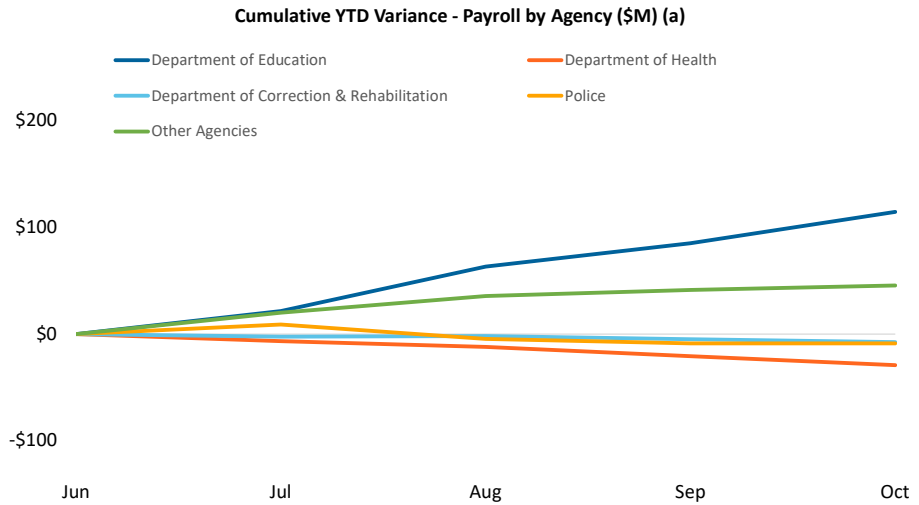
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

Puerto Rico Department of Treasury | Hacienda
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- The \$115M positive YTD payroll variance is due to lower than expected expenses from the Department of Education and All Other Agencies, partially offset by higher than expected expenses from the Department of Health and the Puerto Rico Police Department.

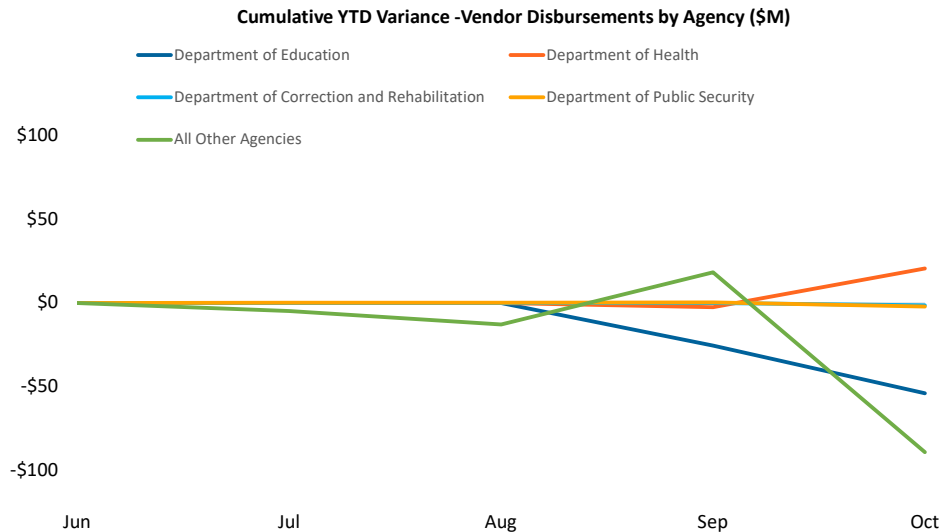
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 114
Department of Health	(29)
Department of Correction & Rehabilitation	(8)
Police	(9)
All Other Agencies	45
Total YTD Variance	\$ 115



Key Takeaways / Notes : Vendor Disbursements

- Negative variance is due to higher than projected disbursements across most agencies, with the Department of Education and All Other Agencies the main drivers of the variance. This variance is partially offset by lower than projected disbursements in the Department of Health.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ (54)
Department of Health	21
Department of Correction and Rehabilitation	(1)
Department of Public Security	(2)
All Other Agencies (b)	(89)
Total YTD Variance	\$ (126)



Footnotes

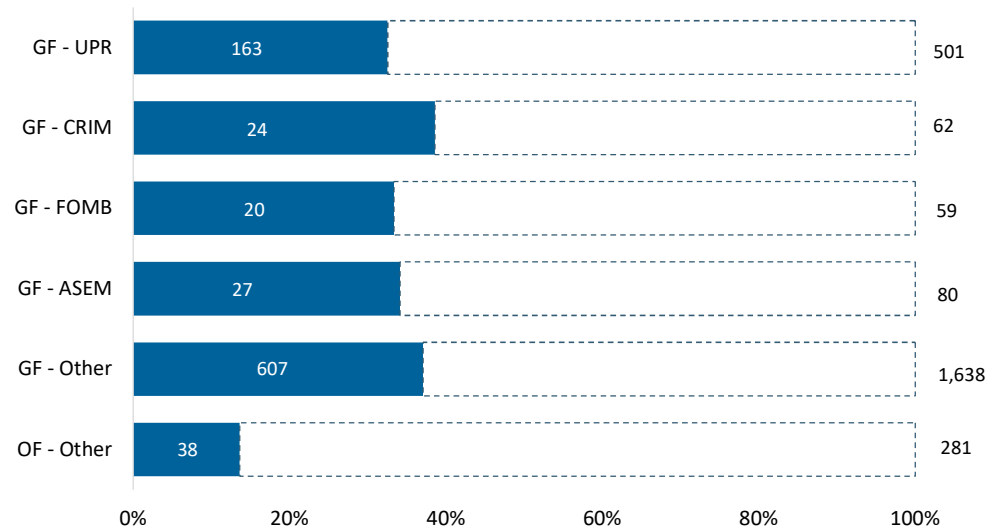
- Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- The negative variance for All Other Agencies can be mainly attributed to the Puerto Rico Gaming Commission (\$17M), the Department of Economic Development and Commerce (\$13M) and the General Court of Justice (\$12M).

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 FY25 divided by 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	\$ 163	\$ 501	\$ 338
GF - CRIM	24	62	38
GF - FOMB	20	59	40
GF - ASEM	27	80	53
GF - Other	607	1,638	1,031
OF - Other	38	281	243
Total	\$ 879	\$ 2,621	\$ 1,742

YTD Appropriation Variance (\$M)

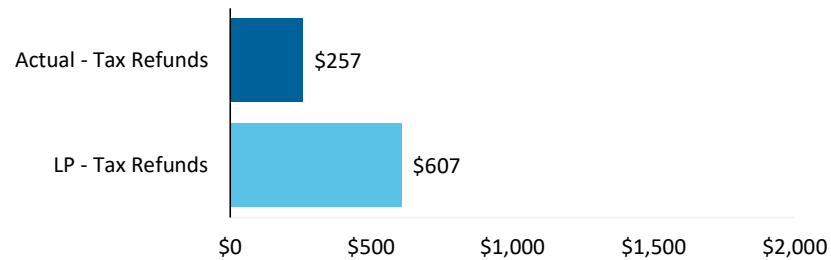
Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 163	\$ 163	\$ (0)
GF - CRIM	24	20	(4)
GF - FOMB	20	19	(0)
GF - ASEM	27	26	(1)
GF - Other	607	575	(32)
OF - Other	38	88	50
Total	\$ 879	\$ 892	\$ 12

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 \$350M lower than projected. During October, FY24 Reimbursable Rebate payments totaling \$8M were disbursed. The remaining \$45M are expected to be disbursed throughout FY25.

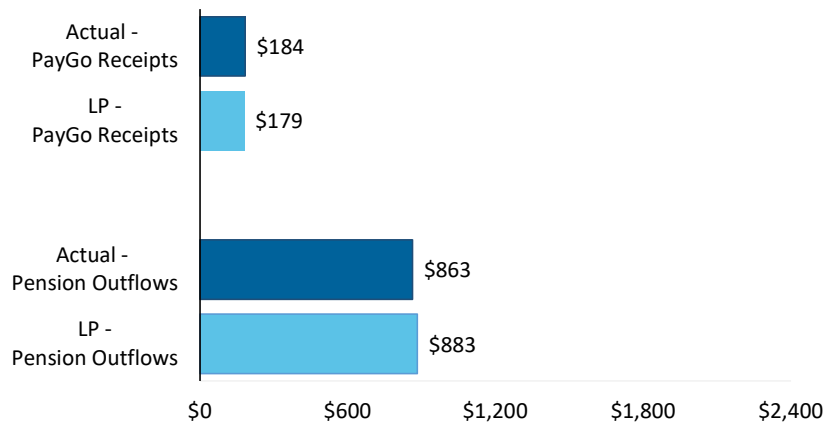
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

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

YTD Pension PayGo and Outflows (\$M)



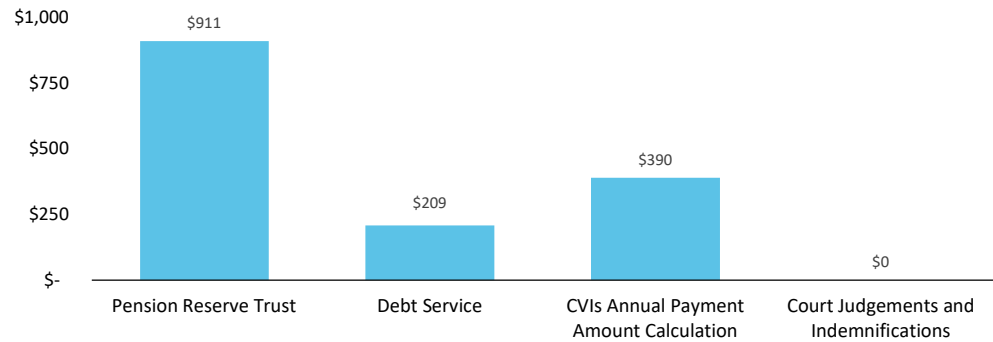
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,509M has been transferred out of the TSA for POA related payments during FY25. On October 30, \$390M were disbursed for the CVI Annual Payment.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 911
<i>Monthly Act 80 Contributions</i>	5
<i>Annual Contribution</i>	906
Debt Service	209
CVIs Annual Payment Amount Calculation	390
Court Judgements and Indemnifications	-
Total	\$ 1,509

Plan-Related Disbursements (\$M)



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	\$ 193,982	\$ 7,647	\$ 201,629
081	Department of Education	133,779	27,375	161,154
025	Hacienda (entidad interna - fines de contabilidad)	45,834	-	45,834
271	Office of Information Technology and Communications	37,390	74	37,463
049	Department of Transportation and Public Works	27,704	103	27,807
045	Department of Public Security	14,841	0	14,841
050	Department of Natural and Environmental Resources	14,434	57	14,491
241	Administration for Integral Development of Childhood	10,249	44	10,293
123	Families and Children Administration	9,942	62	10,004
014	Environmental Quality Board	9,410	331	9,741
024	Department of the Treasury	8,955	4	8,959
127	Administration for Socioeconomic Development of the Family	7,909	105	8,014
067	Department of Labor and Human Resources	7,567	64	7,631
028	Commonwealth Election Commission	7,020	1	7,021
095	Mental Health and Addiction Services Administration	6,780	39	6,819
120	Veterans Advocate Office	6,013	2	6,015
122	Department of the Family	5,126	-	5,126
137	Department of Correction and Rehabilitation	4,377	8	4,385
126	Vocational Rehabilitation Administration	4,276	4	4,279
311	Gaming Commission	3,343	-	3,343
087	Department of Sports and Recreation	3,141	76	3,217
038	Department of Justice	3,192	-	3,192
016	Office of Management and Budget	2,556	2	2,558
055	Department of Agriculture	2,225	-	2,225
243	PNP Central Committee	2,052	-	2,052
043	Puerto Rico National Guard	1,905	4	1,909
078	Department of Housing	1,854	-	1,854
329	Socio-Economic Development Office	611	486	1,097
018	Planning Board	867	199	1,065
124	Child Support Administration	1,030	-	1,030
152	Elderly and Retired People Advocate Office	1,016	0	1,016
031	General Services Administration	925	-	925
242	PPD Central Committee	837	-	837
208	Contributions to Municipalities	-	810	810
026	Special Appropriations for the Central Government Retirement System	768	-	768
105	Industrial Commission	654	1	655
015	Office of the Governor	534	0	534
155	State Historic Preservation Office	464	4	467
143	Office of Protection and Advocacy of Persons with Disabilities	395	-	395
266	Office of Public Security Affairs	5	364	370
023	Department of State	334	-	334

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
030	Office of Administration and Transformation of HR in the Govt.	304	-	304
096	Women's Advocate Office	195	-	195
022	Office of the Commissioner of Insurance	179	-	179
298	Public Service Regulatory Board	170	0	170
291	Project Dignity	163	-	163
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	149	-	149
075	Office of the Financial Institutions Commissioner	100	-	100
391	Movimiento Victoria Ciudadana	97	-	97
279	Public Service Appeals Commission	40	-	40
231	Health Advocate Office	24	-	24
281	Office of the Electoral Comptroller	15	-	15
068	Labor Relations Board	15	-	15
069	Department of Consumer Affairs	12	-	12
244	PIP Central Committee	11	-	11
021	Emergency Management and Disaster Administration Agency	7	-	7
226	Joint Special Counsel on Legislative Donations	6	-	6
040	Puerto Rico Police	5	-	5
037	Civil Rights Commission	3	-	3
034	Investigation, Prosecution and Appeals Commission	2	0	2
	Other	4	0	5
Total		\$ 585,797	\$ 37,868	\$ 623,665

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	\$ 20,182	\$ 10,445	\$ 6,147	\$ 164,855	\$ 201,629
081	Department of Education	35,136	53,598	21,759	50,661	161,154
025	Hacienda (entidad interna - fines de contabilidad)	21,047	6,017	538	18,232	45,834
271	Office of Information Technology and Communications	3,438	21,661	3,793	8,571	37,463
049	Department of Transportation and Public Works	6,202	8,306	4,897	8,402	27,807
045	Department of Public Security	2,376	2,709	2,362	7,396	14,841
050	Department of Natural and Environmental Resources	1,890	3,424	3,055	6,122	14,491
241	Administration for Integral Development of Childhood	795	1,615	1,152	6,731	10,293
123	Families and Children Administration	3,148	2,358	2,164	2,334	10,004
014	Environmental Quality Board	272	118	104	9,247	9,741
024	Department of the Treasury	4,555	2,637	499	1,268	8,959
127	Administration for Socioeconomic Development of the Family	2,682	1,430	1,646	2,255	8,014
067	Department of Labor and Human Resources	1,364	1,280	977	4,009	7,631
028	Commonwealth Election Commission	2,848	2,669	262	1,242	7,021
095	Mental Health and Addiction Services Administration	1,566	1,555	1,401	2,297	6,819
120	Veterans Advocate Office	899	632	8	4,477	6,015
122	Department of the Family	1,358	1,630	1,029	1,109	5,126
137	Department of Correction and Rehabilitation	954	1,256	867	1,308	4,385
126	Vocational Rehabilitation Administration	1,148	1,744	130	1,256	4,279
311	Gaming Commission	154	392	602	2,195	3,343
087	Department of Sports and Recreation	756	456	589	1,417	3,217
038	Department of Justice	1,123	1,308	708	53	3,192
016	Office of Management and Budget	1,108	672	287	490	2,558
055	Department of Agriculture	61	55	63	2,046	2,225
243	PNP Central Committee	2,052	-	-	-	2,052
043	Puerto Rico National Guard	696	662	297	255	1,909
078	Department of Housing	713	736	207	198	1,854
329	Socio-Economic Development Office	329	240	16	512	1,097
018	Planning Board	113	186	216	550	1,065
124	Child Support Administration	163	240	205	422	1,030
152	Elderly and Retired People Advocate Office	258	126	208	425	1,016
031	General Services Administration	236	392	49	249	925
242	PPD Central Committee	409	371	20	37	837
208	Contributions to Municipalities	-	-	-	810	810
026	Special Appropriations for the Central Government Retirement Sys	5	11	11	741	768
105	Industrial Commission	162	76	5	412	655
015	Office of the Governor	133	240	23	137	534
155	State Historic Preservation Office	108	172	65	121	467
143	Office of Protection and Advocacy of Persons with Disabilities	1	2	23	368	395
266	Office of Public Security Affairs	0	5	-	364	370
023	Department of State	110	121	78	24	334
030	Office of Administration and Transformation of HR in the Govt.	207	56	14	27	304

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
096	Women's Advocate Office	89	46	51	9	195
022	Office of the Commissioner of Insurance	12	146	13	8	179
298	Public Service Regulatory Board	72	27	26	45	170
291	Project Dignity	125	23	-	14	163
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	4	30	5	111	149
075	Office of the Financial Institutions Commissioner	16	81	1	2	100
391	Movimiento Victoria Ciudadana	48	35	12	2	97
279	Public Service Appeals Commission	31	5	4	0	40
231	Health Advocate Office	3	18	1	1	24
281	Office of the Electoral Comptroller	15	0	-	-	15
068	Labor Relations Board	15	-	-	-	15
069	Department of Consumer Affairs	8	4	1	-	12
244	PIP Central Committee	1	10	-	-	11
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
226	Joint Special Counsel on Legislative Donations	3	2	-	2	6
040	Puerto Rico Police	-	-	5	0	5
037	Civil Rights Commission	2	0	0	0	3
034	Investigation, Prosecution and Appeals Commission	-	0	1	1	2
	Other	2	0	-	2	5
Total		\$ 121,202	\$ 132,037	\$ 56,595	\$ 313,830	\$ 623,665

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...

Invoice	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	25 - Haciendas (entidad interna - fines de contabilidad)	271 - Office of Information Technology and Communications	49 - Department of Transportation and Public Works	50 - Department of Natural and Environmental Resources	241 - Administration for Integral Development of Childh...	123 - Families and Children Administration	24 - Department of the Treasury	127 - Administration for Socioeconomic Development of t...	67 - Department of Labor and Human Resources	28 - Commonwealth Election Commission	95 - Mental Health and Addiction Services Administration	120 - Veterans Advocate Office	122 - Department of the Family	137 - Department of Correction and Rehabilitation	126 - Vocational Rehabilitation Administration	311 - Gaming Commission	87 - Department of Sports and Recreation	38 - Department of Justice	16 - Office of Management and Budget	55 - Department of Agriculture	243 - PNP Central Committee	Other
	37,868	7,647	27,375	-	74	103	57	44	62	4	105	64	1	39	2	-	8	4	-	76	-	2	-	-	1,869
Public Buildings Authority	6,868	337	6,531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	4,478	61	4,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	4,083	295	3,693	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	76	-	2	-	-	9
Department of Health	3,227	3,207	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	2,500	181	2,319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	1,684	-	1,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,578	1,223	44	-	-	-	49	-	62	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	199
Municipio De Orocovis	1,315	-	1,315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	954	-	952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Municipio De Ciales	810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Municipio De Yauco	687	-	684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Toa Baja	657	-	657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	561	-	561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	531	-	531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	495	489	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	406	-	406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	301	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
Municipio De Caguas	300	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administration...	278	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	278
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	260	-	228	-	-	-	-	-	-	-	-	-	-	32	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	255	3	253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	223	221	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	215	-	215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	189	-	133	-	-	-	-	-	-	-	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	168	168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165
Municipio De Bayamon	162	-	162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	159	148	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	145	-	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	143	19	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
Municipio De Manati	143	-	143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	141	-	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	123	-	123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	121	113	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	121	-	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Humacao	114	-	114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	110	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	107	100	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	105	-	-	-	-	-	-	-	-	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayama	103	-	103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	97	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	94	-	94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	90	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	87	23	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Quebradillas	83	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	74	-	-	-	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	73	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,193	240	644	-	-	103	-	44	-	4	-	-	-	1	2	-	8	1	-	0	-	0	-	-	86

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
 (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.