

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2025 Cash Flow
For the month of June FY25 and Q4 FY25*

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund 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)

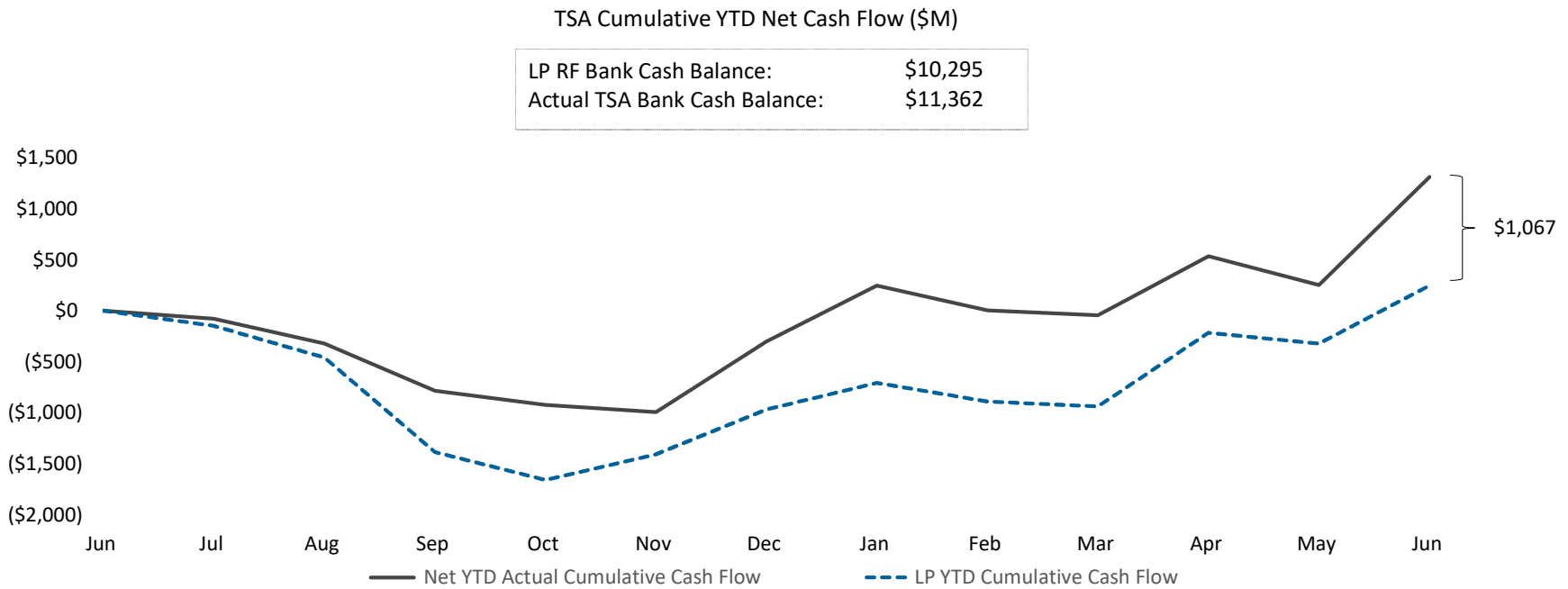
Bank Cash Position	June Cash Flow	Monthly Variance	Q4 Cash Flow	Q4 Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$11,362	\$1,063	\$493	\$1,356	\$170	\$1,313	\$1,067

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of June 30, 2025

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 6/30/25:	\$ 10,295	
1 State Collections	(283)	1. State collections are currently lower than projected. The variance is mainly driven by Special Revenue Fund collections of (\$289M), partially offset by General Fund Collections of \$5M.
2 Federal Fund Net Cash Flow	118	2.The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing monthly variances. The positive YTD variance is mainly driven by lower than projected Operating disbursements of \$264M and lower Payroll of \$163M. This partially offset by lower Medicaid net cash flows of (\$280M) and (\$385M) on All Other Federal Programs.
3 Tax Refunds & other tax credits	(61)	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences. On February 24, a federal fund reimbursement of \$296M related to the Earned Income Tax Credit (EITC) was transferred to the General Fund, and on March 12, another \$403M was received and transferred.
4 Payroll and Related Costs	216	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$164M and Other State Fund payroll of \$52M.
5 Operating Disbursements	(56)	5. Operating disbursements are currently higher than projected. The negative variance is driven by General Fund Disbursements of (\$204M), partially offset by Other State Funds of \$148M.
6 Custody Account Transfers	748	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	460	
Actual TSA Cash Balance	\$ 11,362	

Memo: Summary of Cash Balances	
TSA Operational Cash	\$ 8,803
TSA Reserves	2,559
Actual TSA Cash Balance	\$ 11,362

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

YTD net cash flow is \$1,313M and cash flow variance to the Liquidity Plan is \$1,067M, with various offsetting variances within.

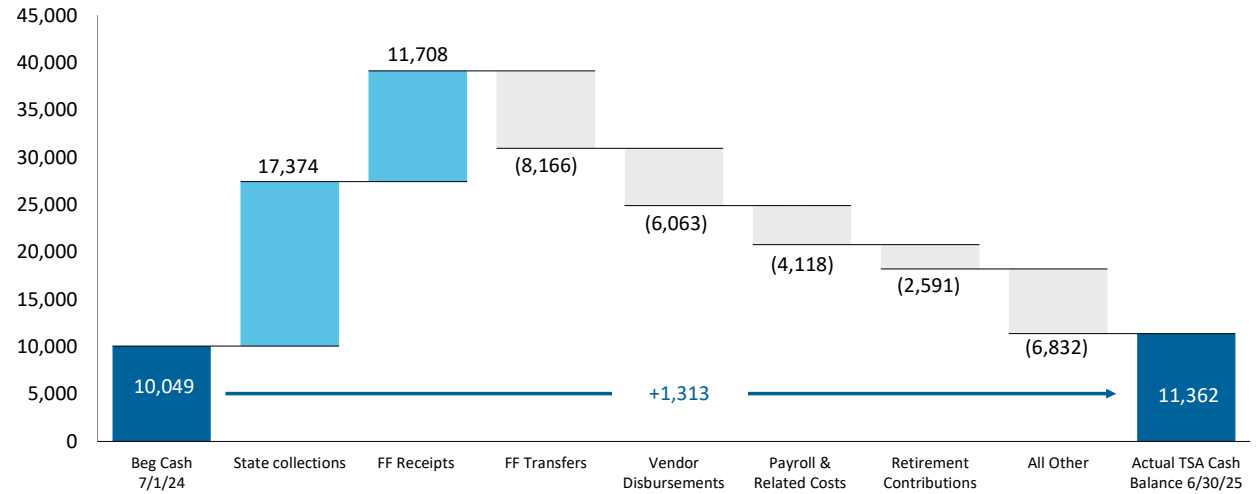
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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY25 is State Collections. Federal Fund inflows of \$11,708M represent 39% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$125M (Refer to page 13 for additional detail).

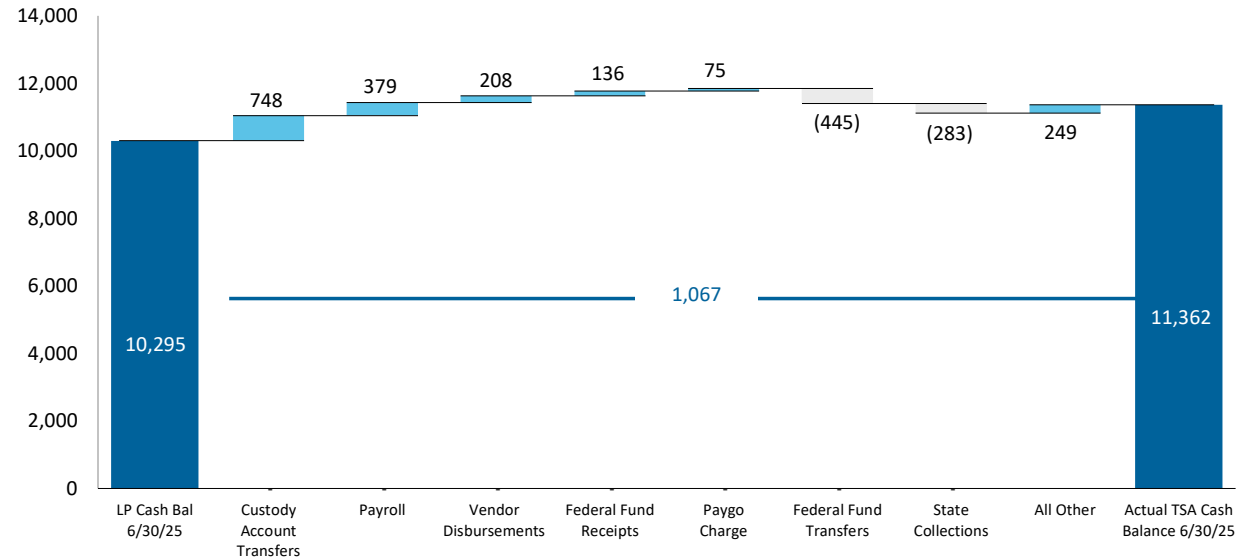
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

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

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results as of June 30, 2025

(figures in Millions)						
	FY25 Actual June	FY25 LP June	Variance June	FY25 Actual (a) YTD	FY25 LP YTD	Variance YTD vs LP
<u>State Collections</u>						
1 General fund collections (b)	\$1,772	\$1,722	\$49	\$15,036	\$15,030	\$5
2 Other fund revenues & Pass-throughs (c)	86	78	7	418	449	(31)
3 Special Revenue receipts	32	46	(14)	484	634	(150)
4 All Other state collections (d)	125	116	9	1,436	1,543	(107)
5 Sweep Account Transfers	—	—	—	—	—	—
6 Subtotal - State collections (b)	\$2,014	\$1,963	\$51	\$17,374	\$17,657	(\$283)
<u>Federal Fund Receipts</u>						
7 Medicaid	566	267	298	4,206	4,009	197
8 Nutrition Assistance Program	245	252	(7)	3,047	3,019	27
9 All Other Federal Programs	224	238	(14)	3,445	3,844	(399)
10 Other - CRF & CSFRF and EITC	0	461	(461)	1,010	700	310
11 Subtotal - Federal Fund Receipts	\$1,034	\$1,218	(\$184)	\$11,708	\$11,572	\$136
<u>Balance Sheet Related</u>						
12 Paygo charge	70	45	25	612	537	75
13 Other	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$70	\$45	\$25	\$612	\$537	\$75
<u>Plan of Adjustment Related</u>						
15 Intragovernmental Transfers (e)	—	0	(0)	141	149	(8)
16 Other	—	—	—	—	—	—
17 Subtotal - Plan Inflows	—	\$0	(\$0)	\$141	\$149	(\$8)
18 Total Inflows	\$3,119	\$3,226	(\$107)	\$29,835	\$29,915	(\$80)
<u>Payroll and Related Costs (f)</u>						
19 General fund	(264)	(260)	(5)	(3,010)	(3,174)	164
20 Federal fund	(78)	(88)	10	(957)	(1,120)	163
21 Other State fund	(13)	(16)	3	(150)	(203)	52
22 Subtotal - Payroll and Related Costs	(\$356)	(\$364)	\$8	(\$4,118)	(\$4,497)	\$379
<u>Operating Disbursements (g)</u>						
23 General fund	(292)	(197)	(95)	(2,275)	(2,071)	(204)
24 Federal fund	(175)	(150)	(25)	(2,460)	(2,724)	264
25 Other State fund	(144)	(153)	9	(1,327)	(1,475)	148
26 Subtotal - Vendor Disbursements	(\$610)	(\$499)	(\$111)	(\$6,063)	(\$6,271)	\$208
<u>State-funded Budgetary Transfers</u>						
27 General Fund	(183)	(219)	36	(2,399)	(2,377)	(22)
28 Other State Fund	—	(29)	29	(157)	(219)	62
29 Subtotal - Appropriations - All Funds	(\$183)	(\$248)	\$65	(\$2,556)	(\$2,596)	\$40
<u>Federal Fund Transfers</u>						
30 Medicaid	(297)	(267)	(30)	(4,210)	(4,002)	(209)
31 Nutrition Assistance Program	(244)	(252)	8	(2,990)	(3,019)	29
32 All other federal fund transfers	(6)	(461)	455	(965)	(700)	(265)
33 Subtotal - Federal Fund Transfers	(\$547)	(\$980)	\$433	(\$8,166)	(\$7,721)	(\$445)
<u>Other Disbursements - All Funds</u>						
34 Retirement Contributions	(212)	(221)	9	(2,591)	(2,649)	58
35 Tax Refunds & other tax credits (h)	(50)	(151)	101	(1,872)	(1,811)	(61)
36 PROMESA Mandates Costs	(9)	(18)	9	(113)	(192)	79
37 State Cost Share	—	—	—	—	—	—
38 Milestone Transfers	—	—	—	(53)	(302)	249
39 Custody Account Transfers	(11)	(56)	45	(717)	(1,466)	748
40 Other items paid from FY23 Surplus	—	—	—	—	—	—
41 Loans and Notes Transactions (i)	(25)	—	(25)	(175)	(100)	(75)
42 All Other	—	—	—	1	—	1
43 Subtotal - Other Disbursements - All Funds	(\$308)	(\$446)	\$138	(\$5,520)	(\$6,520)	\$1,000
<u>Plan of Adjustment Related</u>						
44 Disbursements to Paying Agent (j)	(52)	(118)	66	(2,100)	(2,065)	(35)
45 Direct Disbursements	—	—	—	—	—	—
46 Subtotal - Plan Disbursements	(\$52)	(\$118)	\$66	(\$2,100)	(\$2,065)	(\$35)
47 Total Outflows	(\$2,056)	(\$2,656)	\$600	(\$28,522)	(\$29,669)	\$1,147
48 Net Operating Cash Flow	\$1,063	\$570	\$493	\$1,313	\$246	\$1,067
49 Bank Cash Position, Beginning	10,299	9,725	574	10,049	10,049	0
50 Bank Cash Position, Ending	\$11,362	\$10,295	\$1,067	\$11,362	\$10,295	\$1,067
For Calculation Agent Agreement Purpose:						
Add Back Debt Service and CVI	\$50	\$52	(\$2)	\$1,013	\$975	\$38
Total Outflow - Adjusted	(\$2,006)	(\$2,604)	\$598	(\$27,509)	(\$28,694)	\$1,185
51 Actual Unrestricted Primary Surplus	\$1,113	\$622	\$491	\$2,326	\$1,222	\$1,105
<u>Memo: Summary of Accounts</u>						
Operational	\$8,803					
Reserves (k)	2,559					
Total Bank Cash Position	\$11,362					

Note: Refer to page 10 for footnote reference descriptions.

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TSA Cash Flow Actual Results as of June 30, 2025

<i>(figures in Millions)</i>															
	FY25 Actual	FY25 Actual	FY25 Actual	FY25 Actual	FY25 Actual	FY25 LP	FY25 LP	FY25 LP	FY25 LP	FY25 LP	Variance	Variance	Variance	Variance	Variance
	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD	Q1	Q2	Q3	Q4	YTD
State Collections															
1 General fund collections (b)	\$3,276	\$3,717	\$3,419	\$4,624	\$15,036	\$3,041	\$3,774	\$3,476	\$4,739	\$15,030	\$235	(\$58)	(\$58)	(\$115)	\$5
2 Other fund revenues & Pass-throughs (c)	53	103	100	162	418	42	125	112	170	449	11	(22)	(12)	(8)	(31)
3 Special Revenue receipts	105	118	103	158	484	145	178	136	176	634	(40)	(60)	(33)	(17)	(150)
4 All Other state collections (d)	326	468	330	312	1,436	277	636	339	291	1,543	49	(168)	(9)	21	(107)
5 Sweep Account Transfers	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
6 Subtotal - State collections (b)	\$3,759	\$4,406	\$3,952	\$5,257	\$17,374	\$3,504	\$4,713	\$4,064	\$5,376	\$17,657	\$255	(\$307)	(\$112)	(\$119)	(\$283)
Federal Fund Receipts															
7 Medicaid	1,005	1,503	933	764	4,206	892	1,008	623	1,485	4,009	113	495	310	(721)	197
8 Nutrition Assistance Program	829	764	734	720	3,047	755	755	755	755	3,019	75	9	(21)	(35)	27
9 All Other Federal Programs	922	948	815	760	3,445	969	941	1,051	883	3,844	(47)	7	(237)	(123)	(399)
10 Other	101	120	766	24	1,010	—	—	452	911	700	101	120	314	(887)	310
11 Subtotal - Federal Fund receipts	\$2,858	\$3,335	\$3,247	\$2,268	\$11,708	\$2,616	\$2,704	\$2,882	\$4,034	\$11,572	\$242	\$631	\$366	(\$1,766)	\$136
Balance Sheet Related															
12 Paygo charge	134	200	135	143	612	134	134	134	134	537	(0)	65	1	9	75
13 Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$134	\$200	\$135	\$143	\$612	\$134	\$134	\$134	\$134	\$537	(\$50)	\$65	\$1	\$9	\$75
Plan of Adjustment Related															
15 Intragovernmental Transfers (e)	26	53	20	42	141	26	27	56	39	149	(0)	25	(36)	3	(8)
16 Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
17 Subtotal - Plan Inflows	\$26	\$53	\$20	\$42	\$141	\$26	\$27	\$56	\$39	\$149	(\$50)	\$25	(\$36)	\$3	(\$8)
18 Total Inflows	\$6,777	\$7,993	\$7,355	\$7,710	\$29,835	\$6,280	\$7,579	\$7,136	\$9,583	\$29,915	\$497	\$414	\$219	(\$1,873)	(\$80)
Payroll and Related Costs (f)															
19 General fund	(724)	(815)	(736)	(735)	(3,010)	(788)	(884)	(798)	(704)	(3,174)	63	69	63	(31)	164
20 Federal fund	(252)	(240)	(229)	(236)	(957)	(269)	(298)	(274)	(278)	(1,120)	17	58	45	42	163
21 Other State fund	(33)	(44)	(36)	(38)	(150)	(49)	(54)	(50)	(50)	(203)	15	10	14	12	52
22 Subtotal - Payroll and Related Costs	(\$1,010)	(\$1,098)	(\$1,001)	(\$1,009)	(\$4,118)	(\$1,106)	(\$1,236)	(\$1,122)	(\$1,033)	(\$4,497)	\$96	\$138	\$121	\$24	\$379
Operating Disbursements (g)															
23 General fund	(489)	(486)	(585)	(716)	(2,275)	(501)	(294)	(581)	(694)	(2,071)	13	(192)	(3)	(21)	(204)
24 Federal fund	(721)	(632)	(619)	(489)	(2,460)	(700)	(643)	(777)	(605)	(2,724)	(21)	11	159	115	264
25 Other State fund	(299)	(320)	(381)	(327)	(1,327)	(312)	(309)	(404)	(450)	(1,475)	13	(12)	23	123	148
26 Subtotal - Vendor Disbursements	(\$1,508)	(\$1,438)	(\$1,584)	(\$1,532)	(\$6,063)	(\$1,513)	(\$1,245)	(\$1,762)	(\$1,749)	(\$6,271)	\$5	(\$193)	\$178	\$217	\$208
State-funded Budgetary Transfers															
27 General Fund	(655)	(541)	(569)	(634)	(2,399)	(613)	(587)	(554)	(623)	(2,377)	(42)	46	(15)	(11)	(22)
28 Other State Fund	(19)	(43)	(51)	(45)	(157)	(55)	(55)	(55)	(55)	(219)	36	12	4	10	62
29 Subtotal - Appropriations - All Funds	(\$674)	(\$583)	(\$619)	(\$679)	(\$2,556)	(\$668)	(\$642)	(\$609)	(\$677)	(\$2,596)	(\$6)	\$58	(\$11)	(\$2)	\$40
Federal Fund Transfers															
30 Medicaid	(1,030)	(1,799)	(621)	(760)	(4,210)	(885)	(1,008)	(623)	(1,485)	(4,002)	(145)	(791)	2	726	(209)
31 Nutrition Assistance Program	(815)	(750)	(710)	(715)	(2,990)	(755)	(755)	(755)	(755)	(3,019)	(61)	5	45	40	29
32 All other federal fund transfers	(121)	(104)	(724)	(17)	(965)	—	—	(452)	(911)	(700)	(121)	(104)	(272)	894	(265)
33 Subtotal - Federal Fund Transfers	(\$1,967)	(\$2,652)	(\$2,056)	(\$1,491)	(\$8,166)	(\$1,640)	(\$1,763)	(\$1,830)	(\$3,151)	(\$7,721)	(\$327)	(\$889)	(\$226)	\$1,660	(\$445)
Other Disbursements - All Funds															
34 Retirement Contributions	(650)	(663)	(640)	(638)	(2,591)	(662)	(662)	(662)	(662)	(2,649)	12	(1)	22	25	58
35 Tax Refunds & other tax credits (h)	(204)	(116)	(947)	(606)	(1,872)	(454)	(467)	(447)	(444)	(1,811)	250	350	(500)	(162)	(61)
36 Title III Costs	(22)	(33)	(28)	(29)	(113)	(28)	(54)	(54)	(56)	(192)	6	20	26	27	79
37 State Cost Share	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
38 Milestone Transfers	(43)	—	(4)	(6)	(53)	—	(22)	(48)	(232)	(302)	(43)	22	44	226	249
39 Custody Account Transfers	(368)	(224)	(58)	(67)	(717)	(474)	(410)	(413)	(168)	(1,466)	107	186	355	101	748
40 Other items paid from FY23 Surplus	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
41 Loans and Notes Transactions (i)	(50)	(50)	—	(75)	(175)	(50)	(50)	—	—	(100)	—	—	—	(75)	(75)
42 All Other	—	1	0	—	1	—	—	—	—	—	—	1	0	—	1
43 Subtotal - Other Disbursements - All Funds	(\$1,337)	(\$1,086)	(\$1,677)	(\$1,421)	(\$5,520)	(\$1,669)	(\$1,664)	(\$1,624)	(\$1,562)	(\$6,520)	\$332	\$579	(\$52)	\$141	\$1,000
Plan of Adjustment Related															
44 Disbursements to Paying Agent	(1,066)	(652)	(161)	(222)	(2,100)	(1,072)	(609)	(159)	(224)	(2,065)	6	(42)	(2)	3	(35)
45 Direct Disbursements	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
46 Subtotal - Plan Disbursements	(\$1,066)	(\$652)	(\$161)	(\$222)	(\$2,100)	(\$1,072)	(\$609)	(\$159)	(\$224)	(\$2,065)	\$6	(\$42)	(\$2)	\$3	(\$35)
47 Total Outflows	(\$7,561)	(\$7,510)	(\$7,097)	(\$6,353)	(\$28,522)	(\$7,668)	(\$7,160)	(\$7,107)	(\$8,397)	(\$29,669)	\$106	(\$350)	\$9	\$2,044	\$1,147
48 Net Operating Cash Flow	(\$784)	\$483	\$258	\$1,356	\$1,313	(\$1,388)	\$418	\$30	\$1,186	\$246	\$603	\$65	\$228	\$170	\$1,067
49 Bank Cash Position, Beginning	10,049	9,265	9,748	10,006	10,049	10,049	8,661	9,079	9,109	10,049	—	604	669	897	—
50 Bank Cash Position, Ending	\$9,265	\$9,748	\$10,006	\$11,362	\$11,362	\$8,661	\$9,079	\$9,109	\$10,295	\$10,295	\$604	\$669	\$897	\$1,067	\$1,067

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

Puerto Rico Department of Treasury | Hacienda*FY25 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2025 actual results through June 30, 2025.
- (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 \$388.4M 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 April 15, DTPR completed a disbursement to PREPA for the amount of \$25M as a loan from the Commonwealth to PREPA in order to fund the PREPA Employee Retirement System payment due in April 2025. On May 23, a second loan for \$25M was made and disbursed to fund the May 2025 payment. These loans were not projected, and as such, were not included in the Liquidity Plan.
- (j) On October 30, 2024, \$390M were disbursed relating to Contingent Value Instruments (CVIs) issued under the Commonwealth's Plan of Adjustment. This amount was higher than was projected in the LP, creating a permanent variance under this section. In addition, on May 11, \$61M was paid to the retirement plan for the Puerto Rico Police Department as part of the Plan of Adjustment. This payment was projected to occur in June, and will create a temporary variance.
- (k) 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

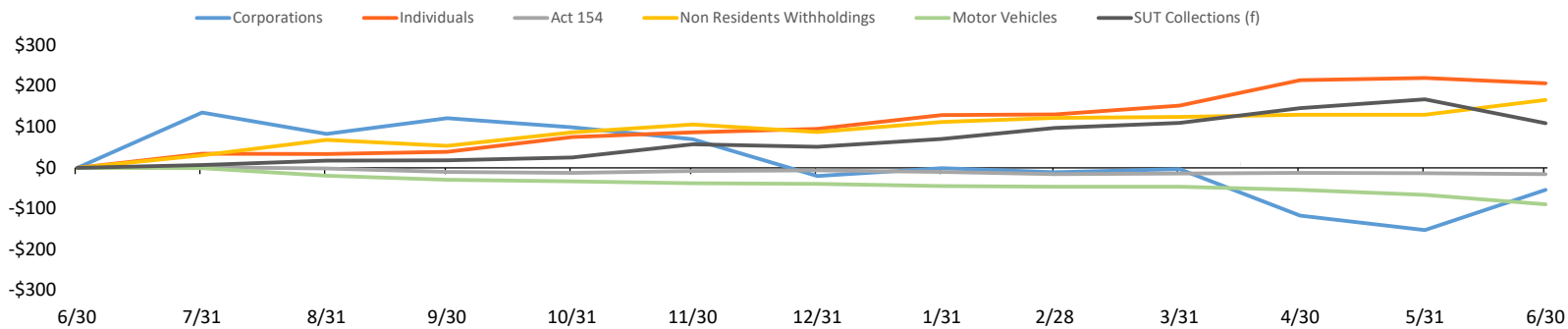
Key Takeaways / Notes

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) YTD FY25	LP YTD FY25	Var \$ YTD FY25	Var % YTD FY25
General Fund Collections				
Corporations	\$3,469	\$3,468	\$1	0%
Individuals	4,601	4,395	206	5%
Partnerships	387	398	(11)	-3%
Act 154	108	124	(15)	-12%
Non Residents Withholdings	1,056	899	157	17%
Current Year Collections	1,041	875	166	19%
Current Year NRW for FEDE (Act 73-2008) (b)	15	24	(9)	-37%
Motor Vehicles	668	758	(89)	-12%
Rum Tax (e)	227	205	21	10%
Alcoholic Beverages	284	299	(15)	-5%
Cigarettes (c)	116	136	(20)	-15%
Other General Fund	1,103	1,442	(338)	-23%
Total	\$12,020	\$12,123	(\$103)	-1%
SUT Collections (d)	3,016	2,907	109	4%
Total General Fund Collections	\$ 15,036	\$ 15,030	\$ 5	0%

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.
- (e) Rum Tax is higher than projected by \$24M.

Puerto Rico Department of Treasury | Hacienda

Other State Fund Collections Summary

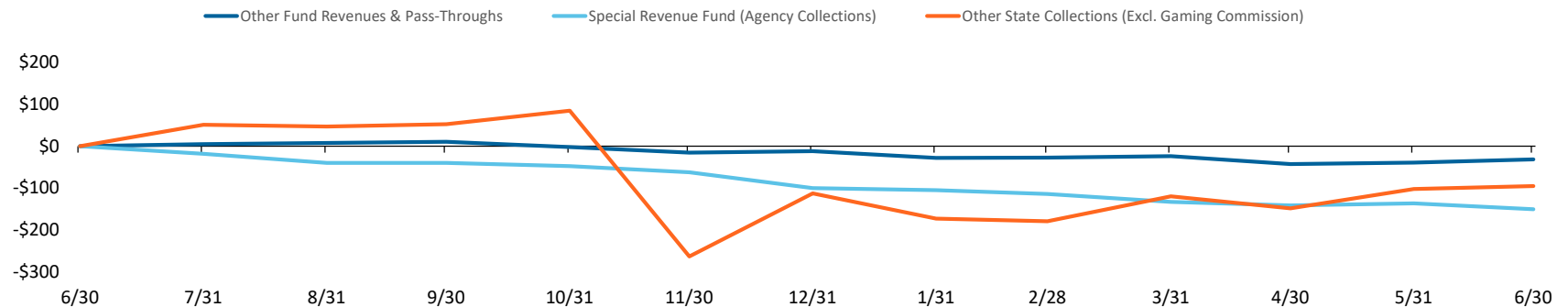
Key Takeaways / Notes

- Other State Fund Collections are lower than projected in the Liquidity Plan. The negative variance in Special Revenue Fund is mainly driven by timing differences. YTD All Other variance is mostly due to lower inflows of (\$120M) on Dept. of Transportation and Public Works and (\$55M) on Dept. Economic Development and Commerce. This, partially offset by \$14M on Adm. for Integral Development of Childhood and \$14M on Gambling Commission.
- Other State Collections variance is mainly driven by (\$197M) lower than projected Funds under the Custody of the Department of Treasury due to timing differences, partially offset by \$56M higher collections from the Office of the Commissioner of Insurance, \$26M higher collections from the Office of the Commissioner of Financial Institutions, and \$45M higher than projected Interest Income. All Other variance mostly related to lower inflows of (\$30M) on Tourism Company and (\$9M) on Dept. of Natural and Environmental Resources.

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	\$418	\$449	(\$31)	-7%
Electronic Lottery	215	245	(30)	-12%
ASC Pass Through	50	39	11	27%
ACCA Pass Through	86	85	1	1%
Other	68	81	(13)	-17%
Special Revenue Fund (Agency Collections)	484	634	(150)	-24%
Department of Education	0	3	(3)	-95%
Department of Health	7	2	5	194%
Department of State	1	5	(4)	-77%
All Other	476	623	(147)	-24%
Other State Collections	1,436	1,543	(107)	-7%
Interest Income	388	344	45	13%
Puerto Rico Gaming Commission	414	426	(12)	-3%
Department of Housing	25	31	(6)	-20%
Department of Health	136	116	20	17%
Office of the Commissioner of Insurance	63	7	56	785%
Funds under the Custody of the Department of Treasury	266	463	(197)	-43%
Office of the Commissioner of Financial Institutions	61	36	26	72%
All Other	83	121	(38)	-31%
Total	\$2,338	\$2,627	(\$289)	-11%

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

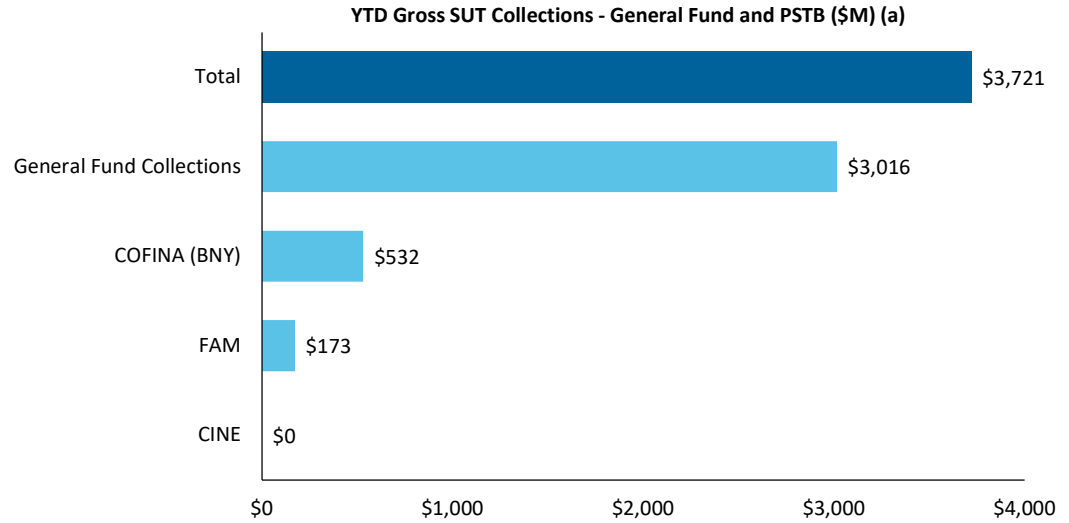


Puerto Rico Department of Treasury | Hacienda

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 June 30, 2025 there is \$30M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$311M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$266M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$45M.
- 3) The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by lower than projected operating disbursements of \$265M and payroll and related costs of \$163M, partially offset by lower than projected receipts from all other federal programs of (\$399M).
- 4) On February 24, a federal fund reimbursement of \$296M related to the Earned Income Tax Credit (EITC) was transferred to the General Fund. On March 12, a second reimbursement of \$403M was made, for a total of \$699M.

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.

Monthly FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / OpEx / Other Federal Programs, incl. COVID
Federally Reimbursable Tax Credits

Total (a)

FF Inflows	FF Outflows	Net Cash		LP Net Cash	
		Flow	Flow	Variance	
\$ 566	\$ (297)	\$ 269	\$ -	\$ 269	
245	(244)	1	-	1	
224	(259)	(35)	-	(35)	
-	(0)	(0)	-	(0)	
\$1,034	\$ (800)	\$ 235	\$ -	\$ 235	

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / OpEx / Other Federal Programs, incl. COVID
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>
Federally Reimbursable Tax Credits

Total (a)

FF Inflows	FF Outflows	Net Cash		LP Net Cash	
		Flow	Flow	Variance	
\$ 4,206	\$ (4,210)	\$ (4)	\$ 7	\$ (11)	
3,047	(2,990)	56	-	56	
3,756	(3,684)	73	-	73	
3,445	(3,417)	28	-	28	
311	(266)	45	-	45	
699	(699)	-	-	-	
\$ 11,708	\$ (11,583)	\$ 125	\$ 7	\$ 118	

YTD Federal Funds Net Cash Flows (\$M)

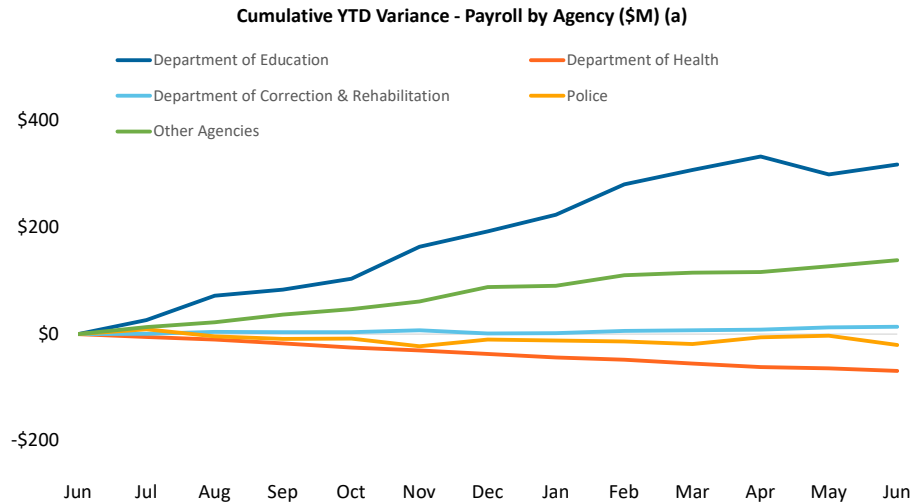


Puerto Rico Department of Treasury | Hacienda
Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- The \$451M 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, Police Department and Department of Correction and Rehabilitation.

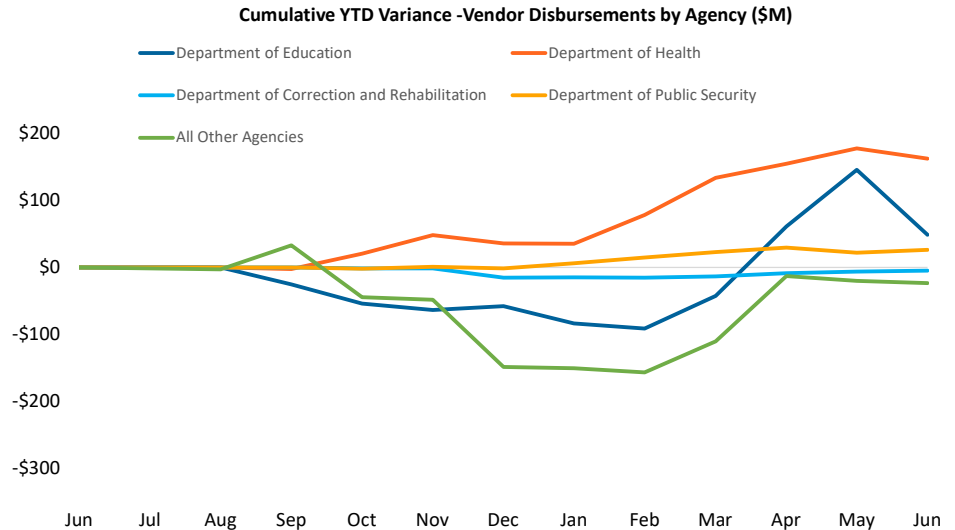
Gross Payroll (\$M) (a)		YTD
Agency		Variance
Department of Education	\$	318
Department of Health		(69)
Department of Correction & Rehabilitation		13
Police		(21)
All Other Agencies		138
Total YTD Variance	\$	379



Key Takeaways / Notes : Vendor Disbursements

- Positive variance is due to lower than projected disbursements across most agencies. The agencies mainly driving this variance are the Department of Health \$162M, and Department of Public Security of \$26M. This is partially offset by higher than expected operating disbursements on All Other Agencies of (\$86M) and Department of Education of (\$55M).

Vendor Disbursements (\$M)		YTD
Agency		Variance
Department of Education	\$	48
Department of Health		162
Department of Correction and Rehabilitation		(5)
Department of Public Security		26
All Other Agencies (b)		(23)
Total YTD Variance	\$	208



Footnotes

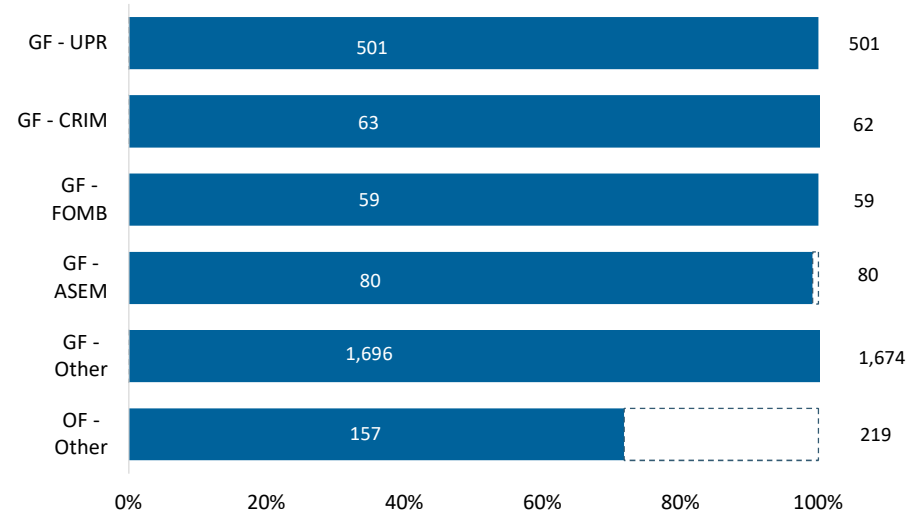
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- (b) All Other Agencies variance, mostly related to (\$125M) higher disbursements on Gaming Commission, (\$76M) higher on Admin. Of Families and Children and (\$6M) higher on Office of the Veteran's Affairs. This, partially offset by lower disbursements of \$121M on Department of Treasury.

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.
- 2) The year-end variation on OF - Other is largely due to projected SRF appropriations that were not part of the TSA.

YTD FY2025 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 501	\$ 501	\$ (0)
GF - CRIM	63	62	(1)
GF - FOMB	59	59	0
GF - ASEM	80	80	1
GF - Other	1,696	1,674	(21)
OF - Other	157	219	62
Total	\$ 2,556	\$ 2,596	\$ 40

YTD Appropriation Variance (\$M)

Entity Name	Actual YTD		LP YTD		Variance
GF - UPR	\$ 501	\$ 501	\$ 501	\$ 501	(0)
GF - CRIM	63	62	62	62	(1)
GF - FOMB	59	59	59	59	0
GF - ASEM	80	80	80	80	1
GF - Other	1,696	1,674	1,674	1,674	(21)
OF - Other	157	219	219	219	62
Total	\$ 2,556	\$ 2,596	\$ 2,596	\$ 2,596	40

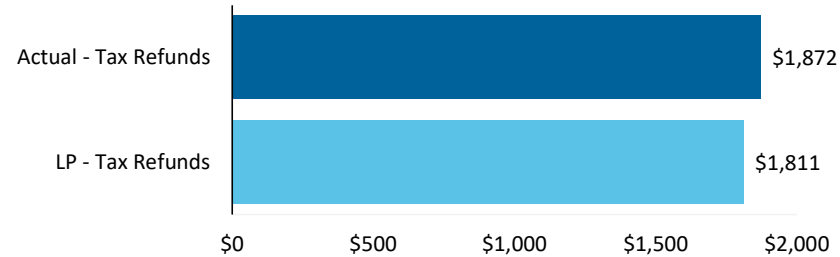
Puerto Rico Department of Treasury | Hacienda

Tax Refunds / PayGo and Pensions Summary

Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are -\$61M lower than projected. On February 24, a federal fund reimbursement of \$296M related to the Earned Income Tax Credit (EITC) was transferred to the General Fund. On March 12, a second reimbursement of \$403M was made, for a total of \$699M.

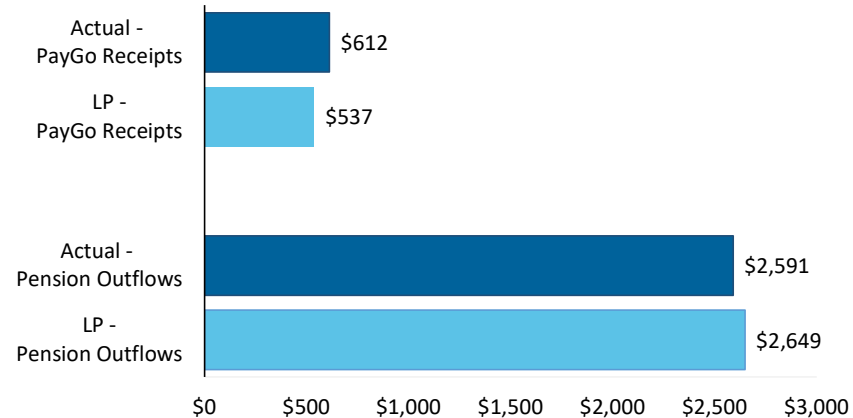
YTD Tax Refunds Disbursed (\$M)



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)



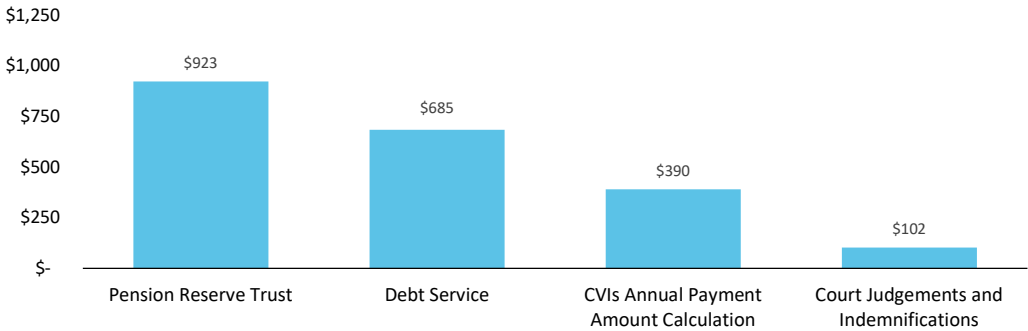
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$2,100M has been transferred out of the TSA for POA related payments during FY25.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 923
<i>Monthly Act 80 Contributions</i>	17
<i>Annual Contribution</i>	906
Debt Service	685
CVIs Annual Payment Amount Calculation	390
Court Judgements and Indemnifications	102
<i>GUC Reserve</i>	100
<i>Eminent Domain Claims</i>	2
<i>AFSCME Fee (\$21K Payments)</i>	0
Total	\$ 2,100

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	\$ 179,597	\$ 8,359	\$ 187,956
081	Department of Education	114,060	18,600	132,660
025	Hacienda (entidad interna - fines de contabilidad)	63,797	1	63,798
049	Department of Transportation and Public Works	38,922	38	38,960
045	Department of Public Security	21,489	17	21,506
050	Department of Natural and Environmental Resources	21,140	57	21,197
067	Department of Labor and Human Resources	19,443	33	19,476
137	Department of Correction and Rehabilitation	13,515	0	13,515
123	Families and Children Administration	10,283	107	10,390
271	Office of Information Technology and Communications	9,967	92	10,059
014	Environmental Quality Board	9,209	331	9,540
122	Department of the Family	8,735	-	8,735
087	Department of Sports and Recreation	7,824	126	7,950
329	Socio-Economic Development Office	6,546	338	6,884
127	Administration for Socioeconomic Development of the Family	6,023	392	6,415
095	Mental Health and Addiction Services Administration	6,108	41	6,149
126	Vocational Rehabilitation Administration	5,388	5	5,393
028	Commonwealth Election Commission	3,918	1	3,919
120	Veterans Advocate Office	3,688	-	3,688
241	Administration for Integral Development of Childhood	3,238	-	3,238
124	Child Support Administration	3,193	-	3,193
055	Department of Agriculture	2,798	-	2,798
024	Department of the Treasury	2,034	730	2,765
018	Planning Board	2,373	-	2,373
038	Department of Justice	2,037	24	2,061
311	Gaming Commission	1,854	76	1,929
243	PNP Central Committee	1,828	-	1,828
152	Elderly and Retired People Advocate Office	1,768	44	1,812
043	Puerto Rico National Guard	1,765	2	1,767
016	Office of Management and Budget	1,643	2	1,646
155	State Historic Preservation Office	1,544	4	1,548
242	PPD Central Committee	1,388	-	1,388
031	General Services Administration	1,331	-	1,331
078	Department of Housing	681	434	1,115
105	Industrial Commission	892	1	893
208	Contributions to Municipalities	-	810	810
096	Women's Advocate Office	616	-	616
023	Department of State	570	-	570
143	Office of Protection and Advocacy of Persons with Disabilities	401	131	531
015	Office of the Governor	308	0	308
298	Public Service Regulatory Board	234	-	234

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	105	-	105
291	Project Dignity	90	-	90
391	Movimiento Victoria Ciudadana	78	-	78
060	Citizen's Advocate Office (Ombudsman)	75	0	75
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	39	7	47
226	Joint Special Counsel on Legislative Donations	44	-	44
281	Office of the Electoral Comptroller	37	-	37
069	Department of Consumer Affairs	33	-	33
037	Civil Rights Commission	29	-	29
030	Office of Administration and Transformation of HR in the Govt.	27	-	27
075	Office of the Financial Institutions Commissioner	22	-	22
139	Parole Board	14	-	14
231	Health Advocate Office	7	-	7
266	Office of Public Security Affairs	0	6	6
034	Investigation, Prosecution and Appeals Commission	5	0	5
026	Special Appropriations for the Central Government Retirement System	4	-	4
279	Public Service Appeals Commission	3	-	3
068	Labor Relations Board	2	-	2
062	Cooperative Development Commission	1	-	1
	Other	1	-	1
Total		\$ 582,763	\$ 30,809	\$ 613,572

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	14,066	12,906	4,976	156,009	187,956
081	Department of Education	44,686	20,812	8,174	58,988	132,660
025	Hacienda (entidad interna - fines de contabilidad)	24,347	7,145	287	32,020	63,798
049	Department of Transportation and Public Works	8,536	8,756	5,756	15,913	38,960
045	Department of Public Security	5,780	2,420	7,663	5,643	21,506
050	Department of Natural and Environmental Resources	2,904	2,233	1,192	14,869	21,197
067	Department of Labor and Human Resources	3,520	3,196	3,153	9,606	19,476
137	Department of Correction and Rehabilitation	5,120	4,681	1,470	2,245	13,515
123	Families and Children Administration	1,862	557	456	7,515	10,390
271	Office of Information Technology and Communications	515	3,231	9	6,304	10,059
014	Environmental Quality Board	177	114	283	8,966	9,540
122	Department of the Family	708	2,261	1,511	4,254	8,735
087	Department of Sports and Recreation	475	712	180	6,584	7,950
329	Socio-Economic Development Office	6,419	13	371	81	6,884
127	Administration for Socioeconomic Development of the Family	2,488	786	491	2,651	6,415
095	Mental Health and Addiction Services Administration	1,973	1,482	635	2,059	6,149
126	Vocational Rehabilitation Administration	490	1,012	609	3,281	5,393
028	Commonwealth Election Commission	1,036	166	134	2,583	3,919
120	Veterans Advocate Office	208	398	3	3,078	3,688
241	Administration for Integral Development of Childhood	500	524	687	1,527	3,238
124	Child Support Administration	594	427	514	1,657	3,193
055	Department of Agriculture	265	230	175	2,128	2,798
024	Department of the Treasury	665	1,209	309	582	2,765
018	Planning Board	200	325	108	1,740	2,373
038	Department of Justice	1,096	487	172	306	2,061
311	Gaming Commission	235	1,548	61	85	1,929
243	PNP Central Committee	-	-	-	1,828	1,828
152	Elderly and Retired People Advocate Office	1,552	23	59	178	1,812
043	Puerto Rico National Guard	698	853	214	2	1,767
016	Office of Management and Budget	456	307	327	556	1,646
155	State Historic Preservation Office	343	203	94	909	1,548
242	PPD Central Committee	-	-	-	1,388	1,388
031	General Services Administration	317	325	245	443	1,331
078	Department of Housing	572	366	97	81	1,115
105	Industrial Commission	139	130	23	601	893
208	Contributions to Municipalities	-	-	-	810	810
096	Women's Advocate Office	207	253	33	123	616
023	Department of State	327	133	82	27	570
143	Office of Protection and Advocacy of Persons with Disabilities	5	4	2	521	531
015	Office of the Governor	185	57	18	48	308
298	Public Service Regulatory Board	180	37	16	0	234
022	Office of the Commissioner of Insurance	97	5	1	3	105
291	Project Dignity	-	-	-	90	90
391	Movimiento Victoria Ciudadana	-	-	-	78	78
060	Citizen's Advocate Office (Ombudsman)	64	4	-	8	75
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	27	9	1	9	47
226	Joint Special Counsel on Legislative Donations	33	6	4	1	44
281	Office of the Electoral Comptroller	11	24	-	2	37
069	Department of Consumer Affairs	6	8	3	16	33
037	Civil Rights Commission	25	4	-	0	29
030	Office of Administration and Transformation of HR in the Govt.	13	-	-	14	27
075	Office of the Financial Institutions Commissioner	21	1	-	-	22

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
139	Parole Board	7	4	3	0	14
231	Health Advocate Office	5	2	-	-	7
266	Office of Public Security Affairs	0	-	-	6	6
034	Investigation, Prosecution and Appeals Commission	-	4	0	1	5
026	Special Appropriations for the Central Government Retirement Sys	2	-	2	0	4
279	Public Service Appeals Commission	0	-	-	3	3
068	Labor Relations Board	2	-	-	0	2
062	Cooperative Development Commission	1	-	-	-	1
	Other	-	-	0	1	1
Total		\$ 134,159	\$ 80,391	\$ 40,600	\$ 358,422	\$ 613,572

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.*

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Schedule C: Central Government - Live Web Portal
AP

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

[illegible]

(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.