

DEPARTMENT OF THE

# TREASURY

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GOVERNMENT OF PUERTO RICO



## **Requirement 1 (A)**

*Treasury Single Account ("TSA") FY 2025 Cash Flow  
For the month of March FY25 and Q3 FY25*

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## Glossary

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

## Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD 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	March Cash Flow	Monthly Variance	Q3 Cash Flow	Q3 Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$10,006	(\$46)	\$2	\$258	\$228	(\$43)	\$899

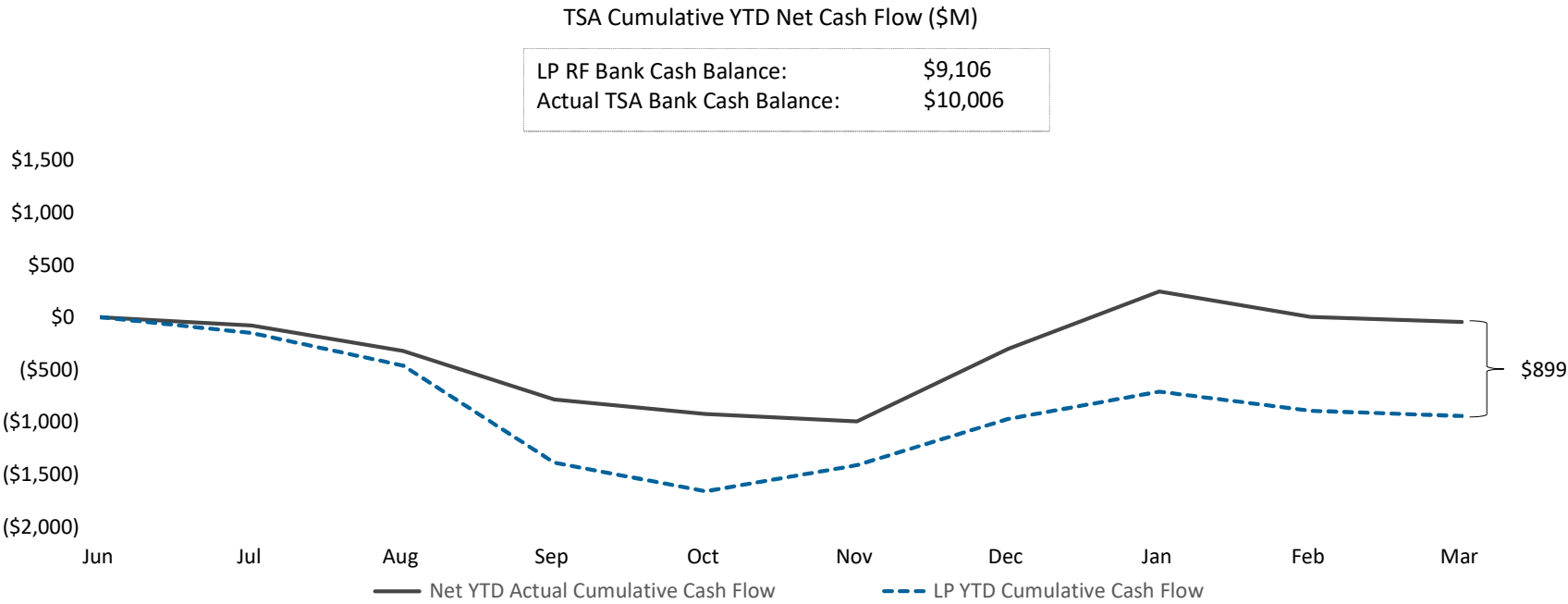
**Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of March 31, 2025**

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 3/31/25:	\$ 9,106	1. State collections are currently lower than projected. The variance is mainly driven by Special Revenue Fund collections of (\$284M) due to timing differences, partially offset by General Fund Collections of \$120M.
1 State Collections	(164)	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 \$148M, lower payroll by \$112M and higher NAP inflows of \$52M, partially offset by higher All Other Federal Programs of (\$276M).
2 Federal Fund Net Cash Flow	57	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 6, another of \$403M was received and transferred.
3 Tax Refunds & other tax credits	101	4. Payroll and related costs are currently lower than projected. The positive variance YTD is driven by General Fund payroll of \$179M and Other State Fund payroll of \$37M.
4 Payroll and Related Costs	215	5. Operating disbursements are currently higher than projected. The negative variance is driven by General Fund Disbursements of (\$182M) and Other State Funds of (\$45M).
5 Operating Disbursements	(228)	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.
6 Custody Account Transfers	663	
All Other	254	
<b>Actual TSA Cash Balance</b>	<b>\$ 10,006</b>	

**Memo: Summary of Cash Balances**

TSA Operational Cash	\$ 8,108
TSA Reserves	1,898
<b>Actual TSA Cash Balance</b>	<b>\$ 10,006</b>

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YTD TSA Cash Flow Summary - Actual vs LP



**YTD Actuals vs. Liquidity Plan**

YTD net cash flow is -\$43M and cash flow variance to the Liquidity Plan is \$899M, with various offsetting variances within.

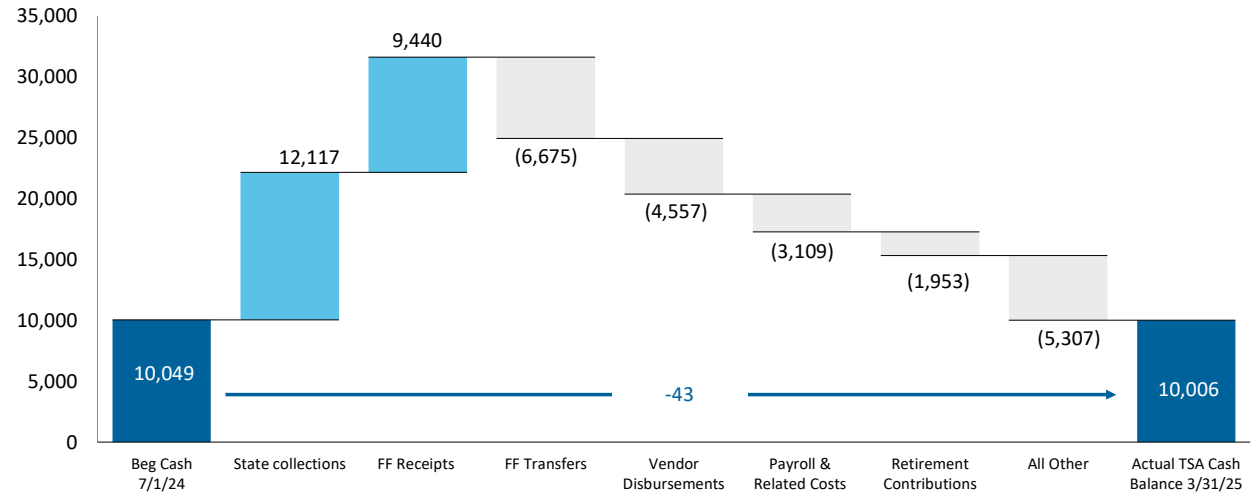
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**YTD Cash Flow Summary - TSA Cash Flow Actual Results**

**Net Cash Flow - YTD Actuals**

- 1.) The primary cash driver of FY25 is State Collections. Federal Fund inflows of \$9,440M represent 43% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$64M (Refer to page 13 for additional detail).

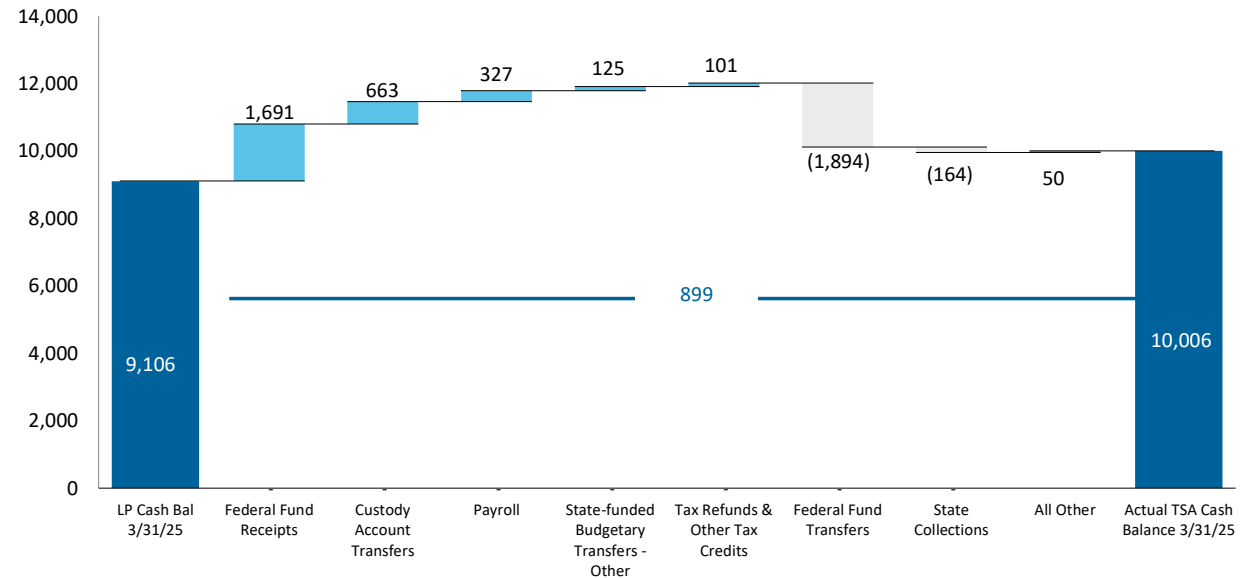
**TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)**



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

- 1.) Federal Fund Receipts, Custody Account Transfers, Payroll, State-funded Budgetary Transfers-Other, and Tax Refunds and Other Tax Credits, 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 March 31, 2025**

(figures in Millions)		FY25 Actual March	FY25 LP March	Variance March	FY25 Actual (a) YTD	FY25 LP YTD	Variance YTD vs LP
<b>State Collections</b>							
1	General fund collections (b)	\$1,183	\$1,177	\$6	\$10,412	\$10,291	\$120
2	Other fund revenues & Pass-throughs (c)	17	13	3	256	279	(24)
3	Special Revenue receipts	43	62	(19)	326	458	(133)
4	All Other state collections (d)	162	100	62	1,124	1,252	(128)
5	Sweep Account Transfers	—	—	—	—	—	—
6	Subtotal - State collections (b)	\$1,405	\$1,352	\$53	\$12,117	\$12,281	(\$164)
<b>Federal Fund Receipts</b>							
7	Medicaid	281	392	(111)	3,441	2,524	918
8	Nutrition Assistance Program	261	252	9	2,327	2,264	62
9	All Other Federal Programs	157	381	(224)	2,685	2,961	(276)
10	Other - CRF & CSFRF and EITC	418	211	207	987	—	987
11	Subtotal - Federal Fund Receipts	\$1,116	\$1,236	(\$120)	\$9,440	\$7,749	\$1,691
<b>Balance Sheet Related</b>							
12	Paygo charge	31	45	(14)	469	403	66
13	Other	—	—	—	—	—	—
14	Subtotal - Other Inflows	\$31	\$45	(\$14)	\$469	\$403	\$66
<b>Plan of Adjustment Related</b>							
15	Intragovernmental Transfers (e)	—	11	(11)	99	110	(11)
16	Other	—	—	—	—	—	—
17	Subtotal - Plan Inflows	—	\$11	(\$11)	\$99	\$110	(\$11)
18	<b>Total Inflows</b>	<b>\$2,552</b>	<b>\$2,643</b>	<b>(\$91)</b>	<b>\$22,125</b>	<b>\$20,543</b>	<b>\$1,582</b>
<b>Payroll and Related Costs (f)</b>							
19	General fund	(245)	(256)	10	(2,264)	(2,442)	179
20	Federal fund	(82)	(87)	6	(730)	(842)	112
21	Other State fund	(12)	(16)	4	(115)	(152)	37
22	Subtotal - Payroll and Related Costs	(\$339)	(\$359)	\$20	(\$3,109)	(\$3,436)	\$327
<b>Operating Disbursements (g)</b>							
23	General fund	(198)	(197)	(1)	(1,559)	(1,377)	(182)
24	Federal fund	(164)	(294)	130	(1,971)	(2,120)	148
25	Other State fund	(160)	(160)	0	(1,026)	(981)	(45)
26	Subtotal - Vendor Disbursements	(\$522)	(\$651)	\$129	(\$4,557)	(\$4,478)	(\$79)
<b>State-funded Budgetary Transfers</b>							
27	General Fund	(179)	(181)	2	(1,769)	(1,766)	(3)
28	Other State Fund	(5)	(34)	29	(86)	(211)	125
29	Subtotal - Appropriations - All Funds	(\$184)	(\$215)	\$31	(\$1,855)	(\$1,977)	\$122
<b>Federal Fund Transfers</b>							
30	Medicaid	(290)	(392)	102	(3,451)	(2,517)	(934)
31	Nutrition Assistance Program	(243)	(252)	9	(2,275)	(2,264)	(11)
32	All other federal fund transfers	(405)	(211)	(194)	(949)	—	(949)
33	Subtotal - Federal Fund Transfers	(\$938)	(\$855)	(\$83)	(\$6,675)	(\$4,781)	(\$1,894)
<b>Other Disbursements - All Funds</b>							
34	Retirement Contributions	(215)	(221)	6	(1,953)	(1,986)	33
35	Tax Refunds & other tax credits (h)	(324)	(142)	(182)	(1,266)	(1,368)	101
36	PROMESA Mandates Costs	(19)	(18)	(1)	(84)	(136)	52
37	Milestone Transfers	—	(48)	48	(43)	(70)	27
38	Custody Account Transfers	(4)	(130)	127	(650)	(1,313)	663
39	Other items paid from FY23 Surplus	—	—	—	—	—	—
40	Loans and Notes Transactions (i)	—	—	—	(100)	(100)	—
41	All Other	—	—	—	1	—	1
42	Subtotal - Other Disbursements - All Funds	(\$561)	(\$559)	(\$2)	(\$4,095)	(\$4,973)	\$878
<b>Plan of Adjustment Related</b>							
43	Disbursements to Paying Agent	(54)	(53)	(1)	(1,878)	(1,840)	(38)
44	Direct Disbursements	—	—	—	—	—	—
45	Subtotal - Plan Disbursements	(\$54)	(\$53)	(\$1)	(\$1,878)	(\$1,840)	(\$38)
46	<b>Total Outflows</b>	<b>(\$2,598)</b>	<b>(\$2,692)</b>	<b>\$94</b>	<b>(\$22,169)</b>	<b>(\$21,486)</b>	<b>(\$683)</b>
47	<b>Net Operating Cash Flow</b>	<b>(\$46)</b>	<b>(\$48)</b>	<b>\$2</b>	<b>(\$43)</b>	<b>(\$943)</b>	<b>\$899</b>
48	Bank Cash Position, Beginning	10,052	9,154	898	10,049	10,049	0
49	<b>Bank Cash Position, Ending</b>	<b>\$10,006</b>	<b>\$9,106</b>	<b>\$900</b>	<b>\$10,006</b>	<b>\$9,106</b>	<b>\$900</b>
<b>Memo: Summary of Accounts</b>							
Operational		\$8,108					
Reserves (j)		1,898					
<b>Total Bank Cash Position</b>		<b>\$10,006</b>					

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

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**TSA Cash Flow Actual Results as of March 31, 2025**

(figures in Millions)												
	FY25 Actual Q1	FY25 Actual Q2	FY25 Actual Q3	FY25 Actual YTD	FY25 LP Q1	FY25 LP Q2	FY25 LP Q3	FY25 LP YTD	Variance Q1	Variance Q2	Variance Q3	Variance YTD
<b>State Collections</b>												
1 General fund collections (b)	\$3,276	\$3,717	\$3,419	<b>\$10,412</b>	\$3,041	\$3,774	\$3,476	<b>\$10,291</b>	\$235	(\$58)	(\$58)	<b>\$120</b>
2 Other fund revenues & Pass-throughs (c)	53	103	100	<b>256</b>	42	125	112	<b>279</b>	11	(22)	(12)	<b>(24)</b>
3 Special Revenue receipts	105	118	103	<b>326</b>	145	178	136	<b>458</b>	(40)	(60)	(33)	<b>(133)</b>
4 All Other state collections (d)	326	468	330	<b>1,124</b>	277	636	339	<b>1,252</b>	49	(168)	(9)	<b>(128)</b>
5 Sweep Account Transfers	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
6 Subtotal - State collections (b)	<b>\$3,759</b>	<b>\$4,406</b>	<b>\$3,952</b>	<b>\$12,117</b>	<b>\$3,504</b>	<b>\$4,713</b>	<b>\$4,064</b>	<b>\$12,281</b>	<b>\$255</b>	<b>(\$307)</b>	<b>(\$112)</b>	<b>(\$164)</b>
<b>Federal Fund Receipts</b>												
7 Medicaid	1,005	1,503	933	<b>3,441</b>	892	1,008	623	<b>2,524</b>	113	495	310	<b>918</b>
8 Nutrition Assistance Program	829	764	734	<b>2,327</b>	755	755	755	<b>2,264</b>	75	9	(21)	<b>62</b>
9 All Other Federal Programs	922	948	815	<b>2,685</b>	969	941	1,051	<b>2,961</b>	(47)	7	(236)	<b>(276)</b>
10 Other	101	120	766	<b>987</b>	—	—	452	<b>—</b>	101	120	314	<b>987</b>
11 Subtotal - Federal Fund receipts	<b>\$2,858</b>	<b>\$3,335</b>	<b>\$3,247</b>	<b>\$9,440</b>	<b>\$2,616</b>	<b>\$2,704</b>	<b>\$2,882</b>	<b>\$7,749</b>	<b>\$242</b>	<b>\$631</b>	<b>\$366</b>	<b>\$1,691</b>
<b>Balance Sheet Related</b>												
12 Paygo charge	134	200	135	<b>469</b>	134	134	134	<b>403</b>	(0)	65	1	<b>66</b>
13 Other	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
14 Subtotal - Other Inflows	<b>\$134</b>	<b>\$200</b>	<b>\$135</b>	<b>\$469</b>	<b>\$134</b>	<b>\$134</b>	<b>\$134</b>	<b>\$403</b>	<b>(\$50)</b>	<b>\$65</b>	<b>\$1</b>	<b>\$66</b>
<b>Plan of Adjustment Related</b>												
15 Intragovernmental Transfers (e)	26	53	20	<b>99</b>	26	27	56	<b>110</b>	(0)	25	(36)	<b>(11)</b>
16 Other	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
17 Subtotal - Plan Inflows	<b>\$26</b>	<b>\$53</b>	<b>\$20</b>	<b>\$99</b>	<b>\$26</b>	<b>\$27</b>	<b>\$56</b>	<b>\$110</b>	<b>(\$50)</b>	<b>\$25</b>	<b>(\$36)</b>	<b>(\$11)</b>
18 <b>Total Inflows</b>	<b>\$6,777</b>	<b>\$7,993</b>	<b>\$7,355</b>	<b>\$22,125</b>	<b>\$6,280</b>	<b>\$7,579</b>	<b>\$7,136</b>	<b>\$20,543</b>	<b>\$497</b>	<b>\$414</b>	<b>\$219</b>	<b>\$1,582</b>
<b>Payroll and Related Costs (f)</b>												
19 General fund	(724)	(813)	(727)	<b>(2,264)</b>	(784)	(864)	(794)	<b>(2,442)</b>	60	51	67	<b>179</b>
20 Federal fund	(252)	(241)	(237)	<b>(730)</b>	(269)	(298)	(274)	<b>(842)</b>	18	57	38	<b>112</b>
21 Other State fund	(34)	(44)	(37)	<b>(115)</b>	(49)	(54)	(50)	<b>(152)</b>	14	10	13	<b>37</b>
22 Subtotal - Payroll and Related Costs	<b>(\$1,010)</b>	<b>(\$1,098)</b>	<b>(\$1,001)</b>	<b>(\$3,109)</b>	<b>(\$1,102)</b>	<b>(\$1,216)</b>	<b>(\$1,118)</b>	<b>(\$3,436)</b>	<b>\$92</b>	<b>\$118</b>	<b>\$118</b>	<b>\$327</b>
<b>Operating Disbursements (g)</b>												
23 General fund	(489)	(486)	(585)	<b>(1,559)</b>	(501)	(294)	(581)	<b>(1,377)</b>	13	(192)	(3)	<b>(182)</b>
24 Federal fund	(721)	(632)	(619)	<b>(1,971)</b>	(700)	(643)	(777)	<b>(2,120)</b>	(21)	11	159	<b>148</b>
25 Other State fund	(299)	(320)	(407)	<b>(1,026)</b>	(298)	(295)	(388)	<b>(981)</b>	(1)	(25)	(19)	<b>(45)</b>
26 Subtotal - Vendor Disbursements	<b>(\$1,508)</b>	<b>(\$1,438)</b>	<b>(\$1,610)</b>	<b>(\$4,557)</b>	<b>(\$1,499)</b>	<b>(\$1,232)</b>	<b>(\$1,747)</b>	<b>(\$4,478)</b>	<b>(\$9)</b>	<b>(\$206)</b>	<b>\$137</b>	<b>(\$79)</b>
<b>State-funded Budgetary Transfers</b>												
27 General Fund	(655)	(541)	(573)	<b>(1,769)</b>	(617)	(591)	(558)	<b>(1,766)</b>	(38)	50	(15)	<b>(3)</b>
28 Other State Fund	(19)	(43)	(24)	<b>(86)</b>	(70)	(70)	(70)	<b>(211)</b>	51	28	46	<b>125</b>
29 Subtotal - Appropriations - All Funds	<b>(\$674)</b>	<b>(\$583)</b>	<b>(\$597)</b>	<b>(\$1,855)</b>	<b>(\$688)</b>	<b>(\$661)</b>	<b>(\$628)</b>	<b>(\$1,977)</b>	<b>\$13</b>	<b>\$78</b>	<b>\$31</b>	<b>\$122</b>
<b>Federal Fund Transfers</b>												
30 Medicaid	(1,030)	(1,799)	(621)	<b>(3,451)</b>	(885)	(1,008)	(623)	<b>(2,517)</b>	(145)	(791)	2	<b>(934)</b>
31 Nutrition Assistance Program	(815)	(750)	(710)	<b>(2,275)</b>	(755)	(755)	(755)	<b>(2,264)</b>	(61)	5	45	<b>(11)</b>
32 All other federal fund transfers	(121)	(104)	(724)	<b>(949)</b>	—	—	(452)	<b>—</b>	(121)	(104)	(272)	<b>(949)</b>
33 Subtotal - Federal Fund Transfers	<b>(\$1,967)</b>	<b>(\$2,652)</b>	<b>(\$2,056)</b>	<b>(\$6,675)</b>	<b>(\$1,640)</b>	<b>(\$1,763)</b>	<b>(\$1,830)</b>	<b>(\$4,781)</b>	<b>(\$327)</b>	<b>(\$889)</b>	<b>(\$226)</b>	<b>(\$1,894)</b>
<b>Other Disbursements - All Funds</b>												
34 Retirement Contributions	(650)	(663)	(640)	<b>(1,953)</b>	(662)	(662)	(662)	<b>(1,986)</b>	12	(1)	22	<b>33</b>
35 Tax Refunds & other tax credits (h)	(204)	(116)	(947)	<b>(1,266)</b>	(454)	(467)	(447)	<b>(1,368)</b>	250	350	(500)	<b>101</b>
36 Title III Costs	(22)	(33)	(28)	<b>(84)</b>	(28)	(54)	(54)	<b>(136)</b>	6	20	26	<b>52</b>
37 State Cost Share	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
38 Milestone Transfers	(43)	—	—	<b>(43)</b>	—	(22)	(48)	<b>(70)</b>	(43)	22	48	<b>27</b>
39 Custody Account Transfers	(368)	(224)	(58)	<b>(650)</b>	(474)	(426)	(413)	<b>(1,313)</b>	107	201	355	<b>663</b>
40 Other items paid from FY23 Surplus	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
41 Loans and Notes Transactions (i)	(50)	(50)	—	<b>(100)</b>	(50)	(50)	—	<b>(100)</b>	—	—	—	<b>—</b>
42 All Other	—	1	0	<b>1</b>	—	—	—	<b>—</b>	—	1	0	<b>1</b>
43 Subtotal - Other Disbursements - All Funds	<b>(\$1,337)</b>	<b>(\$1,086)</b>	<b>(\$1,672)</b>	<b>(\$4,095)</b>	<b>(\$1,669)</b>	<b>(\$1,680)</b>	<b>(\$1,624)</b>	<b>(\$4,973)</b>	<b>\$332</b>	<b>\$594</b>	<b>(\$48)</b>	<b>\$878</b>
<b>Plan of Adjustment Related</b>												
44 Disbursements to Paying Agent	(1,066)	(652)	(161)	<b>(1,878)</b>	(1,072)	(609)	(159)	<b>(1,840)</b>	6	(42)	(2)	<b>(38)</b>
45 Direct Disbursements	—	—	—	<b>—</b>	—	—	—	<b>—</b>	—	—	—	<b>—</b>
46 Subtotal - Plan Disbursements	<b>(\$1,066)</b>	<b>(\$652)</b>	<b>(\$161)</b>	<b>(\$1,878)</b>	<b>(\$1,072)</b>	<b>(\$609)</b>	<b>(\$159)</b>	<b>(\$1,840)</b>	<b>\$6</b>	<b>(\$42)</b>	<b>(\$2)</b>	<b>(\$38)</b>
47 <b>Total Outflows</b>	<b>(\$7,561)</b>	<b>(\$7,510)</b>	<b>(\$7,097)</b>	<b>(\$22,169)</b>	<b>(\$7,669)</b>	<b>(\$7,162)</b>	<b>(\$7,107)</b>	<b>(\$21,486)</b>	<b>\$108</b>	<b>(\$348)</b>	<b>\$9</b>	<b>(\$683)</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$784)</b>	<b>\$483</b>	<b>\$258</b>	<b>(\$43)</b>	<b>(\$1,389)</b>	<b>\$417</b>	<b>\$29</b>	<b>(\$943)</b>	<b>\$604</b>	<b>\$67</b>	<b>\$228</b>	<b>\$899</b>
49 Bank Cash Position, Beginning	10,049	9,265	9,748	<b>10,049</b>	10,049	8,660	9,076	<b>10,049</b>	—	605	672	<b>—</b>
50 <b>Bank Cash Position, Ending</b>	<b>\$9,265</b>	<b>\$9,748</b>	<b>\$10,006</b>	<b>\$10,006</b>	<b>\$8,660</b>	<b>\$9,076</b>	<b>\$9,106</b>	<b>\$9,106</b>	<b>\$605</b>	<b>\$672</b>	<b>\$900</b>	<b>\$899</b>

**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 March 31, 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 \$270.5M 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 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.
- (j) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

Puerto Rico Department of Treasury | Hacienda

General Fund Collections Summary

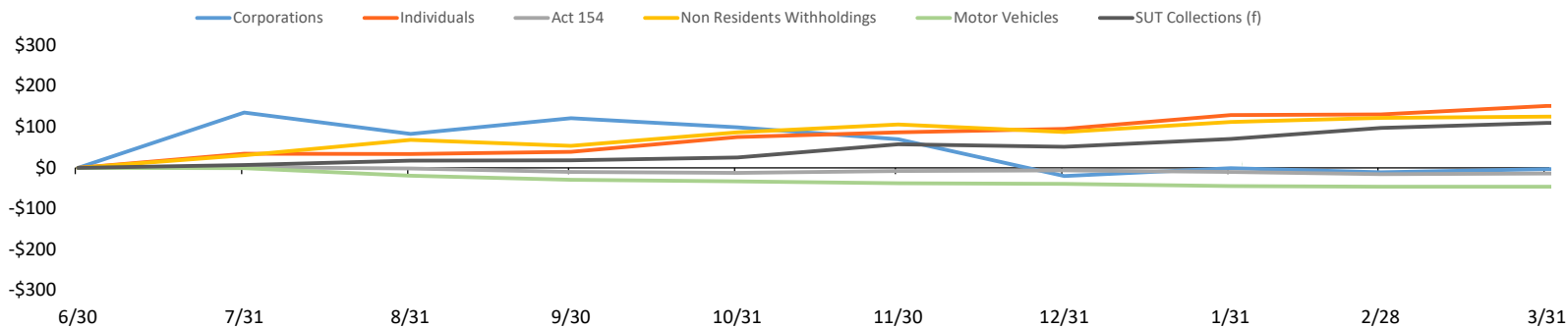
Key Takeaways / Notes

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
<b>General Fund Collections</b>				
Corporations	\$2,150	\$2,101	\$49	2%
Individuals	3,221	3,069	151	5%
Partnerships	239	245	(6)	-3%
Act 154	78	93	(14)	-16%
Non Residents Withholdings	810	692	118	17%
Current Year Collections	798	673	125	19%
Current Year NRW for FEDE (Act 73-2008) (b)	12	19	(6)	-34%
Motor Vehicles	509	556	(47)	-8%
Rum Tax	180	158	22	14%
Alcoholic Beverages	211	222	(11)	-5%
Cigarettes (c)	90	103	(13)	-13%
Other General Fund	807	1,046	(239)	-23%
<b>Total</b>	<b>\$8,295</b>	<b>\$8,284</b>	<b>\$11</b>	<b>0%</b>
SUT Collections (d)	2,117	2,007	110	5%
<b>Total General Fund Collections</b>	<b>\$ 10,412</b>	<b>\$ 10,291</b>	<b>\$ 120</b>	<b>1%</b>

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.

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

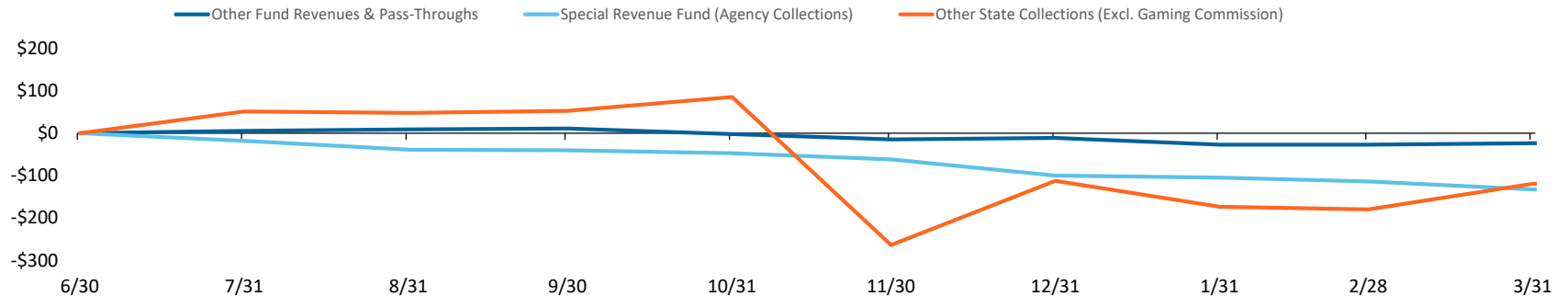
**Key Takeaways / Notes**

- 1) 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.
- 2) Other State Collections variance is mainly driven by (\$218M) lower than projected Funds under the Custody of the Department of Treasury due to timing differences, partially offset by \$44M higher collections from the Office of the Commissioner of Insurance, \$27M higher collections from the Office of the Commissioner of Financial Institutions, and \$26M higher than projected Interest Income.

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

	Actual YTD FY25	LP YTD FY25	Var \$ YTD FY25	Var % YTD FY25
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$256	\$279	(\$24)	-9%
Electronic Lottery	107	130	(23)	-18%
ASC Pass Through	36	18	18	95%
ACCA Pass Through	64	67	(3)	-5%
Other	49	64	(15)	-24%
Special Revenue Fund (Agency Collections)	326	458	(133)	-29%
Department of Education	0	3	(2)	-93%
Department of Health	7	2	5	299%
Department of State	1	2	(1)	-44%
All Other	318	452	(135)	-30%
Other State Collections	1,124	1,252	(128)	-10%
Interest Income	299	273	26	9%
Puerto Rico Gaming Commission	307	315	(8)	-3%
Department of Housing	20	26	(5)	-21%
Department of Health	98	86	12	14%
Office of the Commissioner of Insurance	50	7	44	647%
Funds under the Custody of the Department of Treasury	231	449	(218)	-49%
Office of the Commissioner of Financial Institutions	57	30	27	90%
All Other	63	67	(5)	-7%
<b>Total</b>	<b>\$1,705</b>	<b>\$1,990</b>	<b>(\$284)</b>	<b>-14%</b>

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

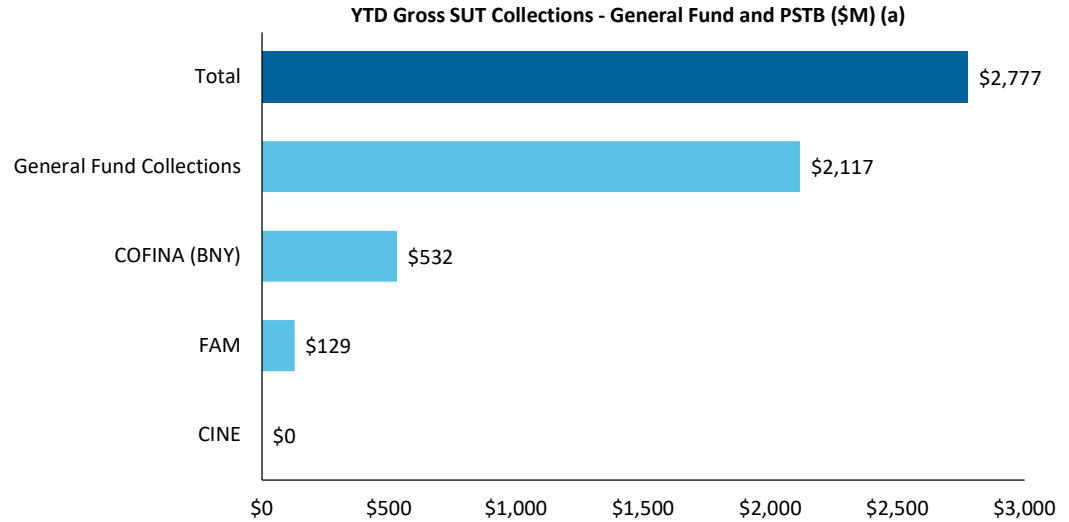


**Puerto Rico Department of Treasury | Hacienda**

*Sales and Use Tax Collections Summary*

**Key Takeaways / Notes**

- 1) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of March 31, 2025 there is \$31M 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, \$288M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$250M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$191M.
- 3) The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by lower than projected operating disbursements of \$148M, lower payroll by \$112M and higher NAP inflows of \$52M, partially offset by higher All Other Federal Programs of (\$276M).
- 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.

**Monthly FF Net Surplus (Deficit)**

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

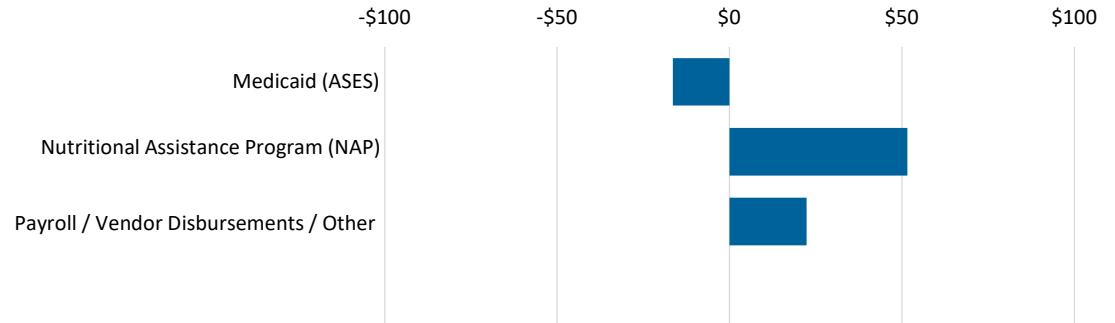
FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 281	\$ (290)	\$ (9)	\$ -	\$ (9)
261	(243)	18	-	18
172	(248)	(76)	-	(76)
403	(403)	-	-	-
<b>\$1,116</b>	<b>\$ (1,184)</b>	<b>\$ (68)</b>	<b>\$ -</b>	<b>\$ (68)</b>

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

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

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 3,441	\$ (3,451)	\$ (9)	\$ 7	\$ (16)
2,327	(2,275)	52	-	52
2,973	(2,951)	22	-	22
2,685	(2,701)	(15)	-	(15)
288	(250)	38	-	38
699	(699)	-	-	-
<b>\$ 9,440</b>	<b>\$ (9,376)</b>	<b>\$ 64</b>	<b>\$ 7</b>	<b>\$ 57</b>

**YTD Federal Funds Net Cash Flows (\$M)**



**Footnotes**

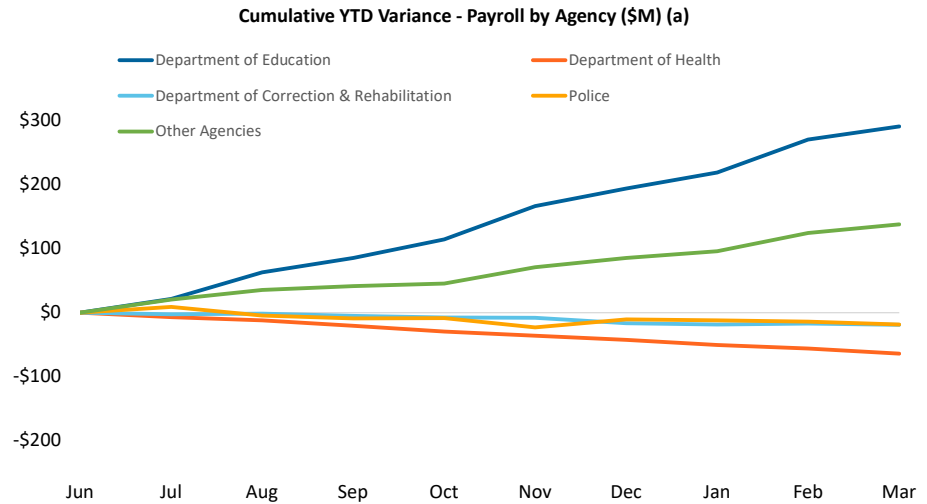
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

**Key Takeaways / Notes : Gross Payroll**

- The \$327M 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, Department of Correction and Rehabilitation, and Police Department.

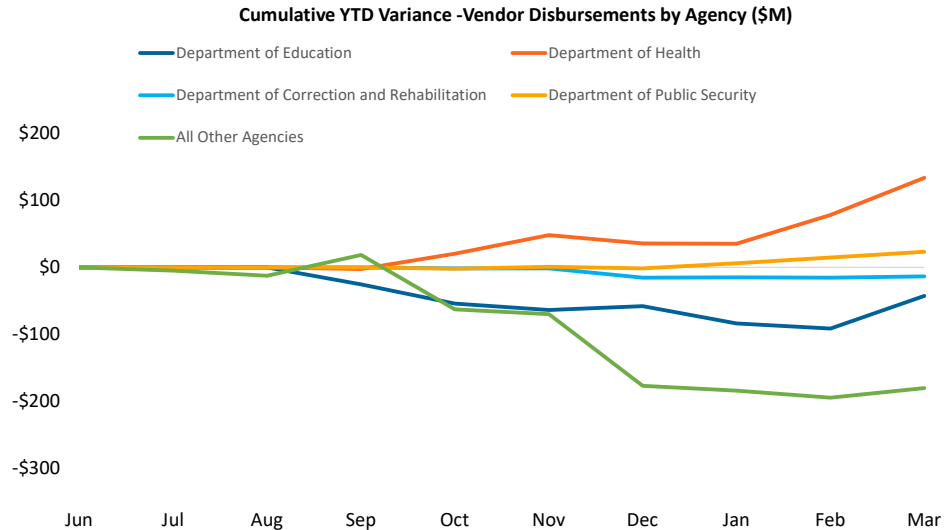
Gross Payroll (\$M) (a)		YTD
Agency		Variance
Department of Education	\$	291
Department of Health		(64)
Department of Correction & Rehabilitation		(19)
Police		(19)
All Other Agencies		138
<b>Total YTD Variance</b>	<b>\$</b>	<b>327</b>



**Key Takeaways / Notes : Vendor Disbursements**

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

Vendor Disbursements (\$M)		YTD
Agency		Variance
Department of Education	\$	(42)
Department of Health		134
Department of Correction and Rehabilitation		(13)
Department of Public Security		23
All Other Agencies (b)		(180)
<b>Total YTD Variance</b>	<b>\$</b>	<b>(79)</b>



**Footnotes**

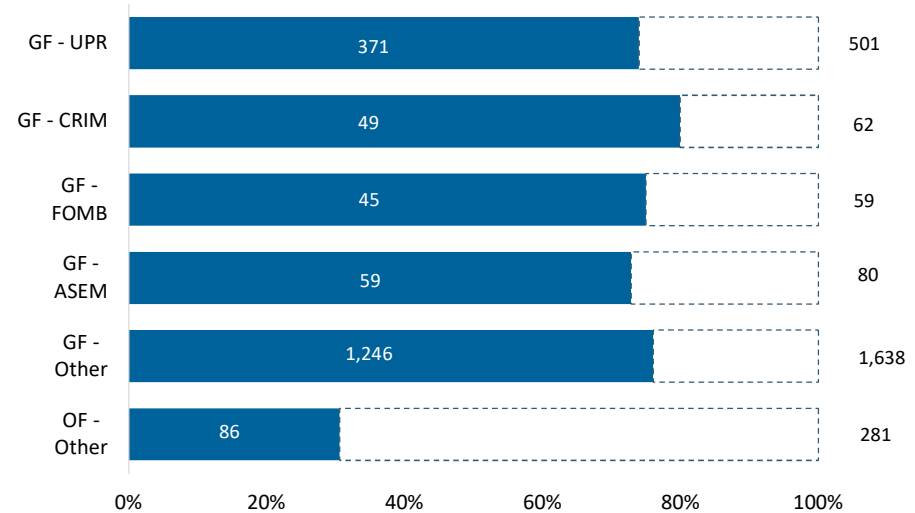
- Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- The negative variance for All Other Agencies can be mainly attributed to the Puerto Rico Gaming Commission (\$113M), the Administration of Families and Children (\$46M), the Department of Transportation and Public Works (\$30M), the Correctional Health Services Corporation (\$29M), and the Office of Management and Budget (\$25M). This is partially offset by a positive variance on the Department of the Treasury of \$65M and the Department of Public Safety of \$27M.

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

**Key Takeaways / Notes**

- General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for 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 FY2025 Budgeted Appropriations Executed (\$M)**



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

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 371	\$ 501	\$ 130
GF - CRIM	49	62	12
GF - FOMB	45	59	15
GF - ASEM	59	80	22
GF - Other	1,246	1,638	392
OF - Other	86	281	195
<b>Total</b>	<b>\$ 1,855</b>	<b>\$ 2,621</b>	<b>\$ 766</b>

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

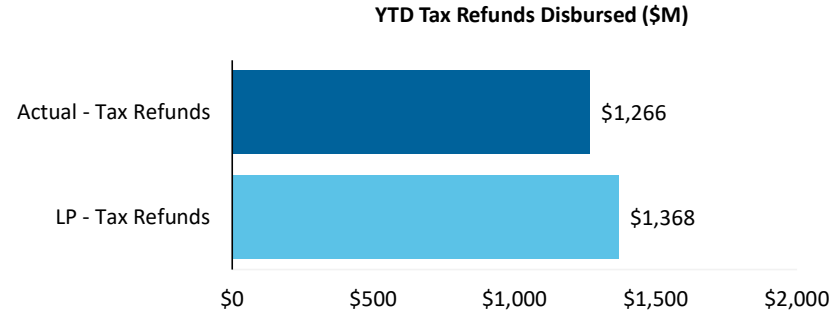
Entity Name	Actual YTD	LP YTD	Variance
GF - UPR	\$ 371	\$ 366	\$ (4)
GF - CRIM	49	45	(4)
GF - FOMB	45	43	(1)
GF - ASEM	59	59	0
GF - Other	1,246	1,253	7
OF - Other	86	211	125
<b>Total</b>	<b>\$ 1,855</b>	<b>\$ 1,977</b>	<b>\$ 122</b>

## Puerto Rico Department of Treasury | Hacienda

### Tax Refunds / PayGo and Pensions Summary

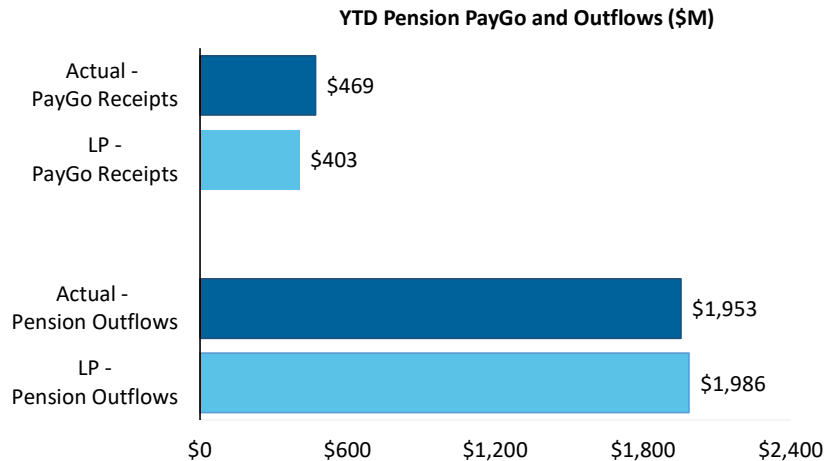
#### Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$102M 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.



#### 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.



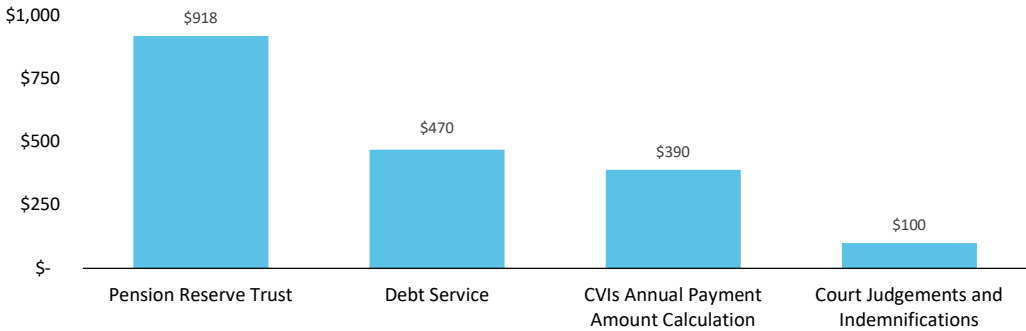
Puerto Rico Department of Treasury | Hacienda  
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,878M has been transferred out of the TSA for POA related payments during FY25.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 918
<i>Monthly Act 80 Contributions</i>	12
<i>Annual Contribution</i>	906
Debt Service	470
CVIs Annual Payment Amount Calculation	390
Court Judgements and Indemnifications	100
<i>GUC Reserve</i>	100
<i>Eminent Domain Claims</i>	0
<b>Total</b>	<b>\$ 1,878</b>

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	\$ 201,767	\$ 7,809	\$ 209,576
081	Department of Education	109,427	21,887	131,314
049	Department of Transportation and Public Works	37,344	904	38,248
025	Hacienda (entidad interna - fines de contabilidad)	35,301	0	35,302
045	Department of Public Security	20,177	9,153	29,330
137	Department of Correction and Rehabilitation	14,230	13,036	27,266
050	Department of Natural and Environmental Resources	20,763	2,209	22,972
024	Department of the Treasury	16,231	-	16,231
067	Department of Labor and Human Resources	14,624	329	14,953
123	Families and Children Administration	11,546	113	11,659
122	Department of the Family	7,227	3,575	10,802
014	Environmental Quality Board	10,298	331	10,629
087	Department of Sports and Recreation	7,950	76	8,026
120	Veterans Advocate Office	7,866	2	7,868
271	Office of Information Technology and Communications	7,734	91	7,825
126	Vocational Rehabilitation Administration	7,315	94	7,408
095	Mental Health and Addiction Services Administration	5,568	7	5,575
127	Administration for Socioeconomic Development of the Family	5,230	200	5,430
028	Commonwealth Election Commission	4,635	653	5,288
016	Office of Management and Budget	4,992	58	5,050
124	Child Support Administration	3,973	70	4,043
329	Socio-Economic Development Office	1,095	2,905	4,000
038	Department of Justice	2,267	1,693	3,960
241	Administration for Integral Development of Childhood	3,815	19	3,834
031	General Services Administration	3,565	-	3,565
055	Department of Agriculture	3,240	226	3,466
018	Planning Board	2,661	500	3,161
155	State Historic Preservation Office	2,441	143	2,585
043	Puerto Rico National Guard	1,967	86	2,054
078	Department of Housing	1,892	129	2,022
243	PNP Central Committee	1,977	-	1,977
311	Gaming Commission	1,666	80	1,746
242	PPD Central Committee	1,388	-	1,388
152	Elderly and Retired People Advocate Office	1,157	1	1,158
015	Office of the Governor	774	143	917
105	Industrial Commission	873	1	875
208	Contributions to Municipalities	-	810	810
298	Public Service Regulatory Board	657	-	657
030	Office of Administration and Transformation of HR in the Govt.	643	0	643
023	Department of State	368	90	459
143	Office of Protection and Advocacy of Persons with Disabilities	453	-	453

## 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
069	Department of Consumer Affairs	44	365	409
096	Women's Advocate Office	204	-	204
022	Office of the Commissioner of Insurance	112	0	112
291	Project Dignity	91	-	91
060	Citizen's Advocate Office (Ombudsman)	56	25	81
391	Movimiento Victoria Ciudadana	78	-	78
266	Office of Public Security Affairs	68	-	68
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	26	40	66
075	Office of the Financial Institutions Commissioner	37	13	51
037	Civil Rights Commission	49	-	49
062	Cooperative Development Commission	0	21	22
068	Labor Relations Board	21	-	21
281	Office of the Electoral Comptroller	20	-	20
226	Joint Special Counsel on Legislative Donations	14	-	14
279	Public Service Appeals Commission	12	-	12
034	Investigation, Prosecution and Appeals Commission	8	1	9
231	Health Advocate Office	8	-	8
220	Correctional Health	3	-	3
139	Parole Board	2	-	2
	Other	2	-	2
<b>Total</b>		<b>\$ 587,953</b>	<b>\$ 67,891</b>	<b>\$ 655,844</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

## Puerto Rico Department of Treasury | Hacienda

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	20,814	14,818	4,962	168,982	209,576
081	Department of Education	39,435	32,339	5,988	53,552	131,314
049	Department of Transportation and Public Works	6,129	13,328	6,335	12,456	38,248
025	Hacienda (entidad interna - fines de contabilidad)	6,479	701	3,043	25,078	35,302
045	Department of Public Security	2,849	1,581	14,527	10,372	29,330
137	Department of Correction and Rehabilitation	1,325	3,284	21,112	1,545	27,266
050	Department of Natural and Environmental Resources	3,271	2,249	4,004	13,448	22,972
024	Department of the Treasury	2,656	10,437	280	2,858	16,231
067	Department of Labor and Human Resources	3,559	3,380	2,842	5,172	14,953
123	Families and Children Administration	3,855	1,289	1,061	5,454	11,659
122	Department of the Family	1,198	2,163	5,881	1,561	10,802
014	Environmental Quality Board	456	365	94	9,714	10,629
087	Department of Sports and Recreation	862	1,060	3,279	2,825	8,026
120	Veterans Advocate Office	726	3	627	6,512	7,868
271	Office of Information Technology and Communications	1,223	653	102	5,847	7,825
126	Vocational Rehabilitation Administration	3,418	905	542	2,544	7,408
095	Mental Health and Addiction Services Administration	1,028	1,908	843	1,796	5,575
127	Administration for Socioeconomic Development of the Family	1,831	889	484	2,226	5,430
028	Commonwealth Election Commission	165	303	1,729	3,090	5,288
016	Office of Management and Budget	306	698	1,584	2,463	5,050
124	Child Support Administration	782	1,117	653	1,491	4,043
329	Socio-Economic Development Office	2,772	132	109	988	4,000
038	Department of Justice	801	342	2,641	177	3,960
241	Administration for Integral Development of Childhood	1,089	383	543	1,819	3,834
031	General Services Administration	2,264	830	292	178	3,565
055	Department of Agriculture	77	287	323	2,779	3,466
018	Planning Board	245	676	1,335	905	3,161
155	State Historic Preservation Office	385	197	1,201	802	2,585
043	Puerto Rico National Guard	533	608	818	94	2,054
078	Department of Housing	390	467	693	472	2,022
243	PNP Central Committee	-	-	241	1,736	1,977
311	Gaming Commission	850	406	61	429	1,746
242	PPD Central Committee	-	-	-	1,388	1,388
152	Elderly and Retired People Advocate Office	339	19	6	793	1,158
015	Office of the Governor	42	152	672	51	917
105	Industrial Commission	229	75	25	546	875
208	Contributions to Municipalities	-	-	-	810	810
298	Public Service Regulatory Board	636	17	-	4	657
030	Office of Administration and Transformation of HR in the Govt.	10	171	9	452	643
023	Department of State	209	23	216	10	459
143	Office of Protection and Advocacy of Persons with Disabilities	39	6	9	399	453
069	Department of Consumer Affairs	13	9	383	4	409
096	Women's Advocate Office	154	18	30	1	204
022	Office of the Commissioner of Insurance	105	2	1	4	112
291	Project Dignity	1	-	-	90	91
060	Citizen's Advocate Office (Ombudsman)	34	15	29	3	81
391	Movimiento Victoria Ciudadana	-	10	-	69	78
266	Office of Public Security Affairs	6	62	-	1	68
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	3	3	40	20	66
075	Office of the Financial Institutions Commissioner	51	-	-	-	51
037	Civil Rights Commission	3	46	-	0	49
062	Cooperative Development Commission	0	-	21	-	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
068	Labor Relations Board	-	6	15	-	21
281	Office of the Electoral Comptroller	20	-	-	-	20
226	Joint Special Counsel on Legislative Donations	7	6	1	0	14
279	Public Service Appeals Commission	4	4	1	3	12
034	Investigation, Prosecution and Appeals Commission	1	-	7	1	9
231	Health Advocate Office	-	4	2	1	8
220	Correctional Health	1	-	2	-	3
139	Parole Board	1	1	-	0	2
	Other	-	0	0	2	2
<b>Total</b>		<b>\$ 113,682</b>	<b>\$ 98,443</b>	<b>\$ 89,704</b>	<b>\$ 354,015</b>	<b>\$ 655,844</b>

Footnotes:

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.

(b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

**Puerto Rico Department of Treasury | Hacienda**  
**Schedule C: Central Government - Live Web Portal**  
**AP**  
**Intragovernmental Only (a) (b)**

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

Invoicer	67,891	7,809	21,887	904	0	9,153	13,036	2,209	-	329	113	3,575	331	76	2	91	94	7	200	653	58	70	2,905	#####	-	2,676
Public Buildings Authority	23,409	627	6,533	749	-	7,326	1,668	52	-	37	20	3,146	-	-	-	-	60	-	-	590	-	12	46	#####	-	1,211
PRASA	17,983	-	1,154	125	-	1,820	11,362	2,109	-	98	31	195	-	76	-	1	29	-	18	62	58	-	2	315	-	510
Governmental Agencies	5,196	-	5,196	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	4,625	-	4,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,220	3,207	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	2,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,813	1,463	4	-	-	-	-	49	-	-	62	234	-	-	-	-	-	-	-	1	-	-	2,858	-	-	-
Municipio De Ciales	1,100	-	290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Municipio De San Juan	748	-	748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	695	695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	550	-	550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	436	129	307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	309	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-
Department of the Treasury	295	293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	264	-	264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	235	-	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	227	-	227	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	182	-	-	-	-	-	-	-
Municipio De Comerio	172	165	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	149	113	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	132	75	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90	-	-	-	-	-	-	-	-	-	38
Public Broadcasting Corporation	125	-	-	-	-	-	-	-	-	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	124	110	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Municipio De Ponce	112	-	44	-	-	-	-	-	-	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	111	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	100	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	99	54	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	98	-	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	97	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	89	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
Municipio De Juncos	88	83	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	82	-	53	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	82	-	79	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	81	-	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	79	-	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	78	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Quebradillas	75	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	74	-	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	73	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	69	19	1	-	0	-	-	-	-	-	-	-	50	-	-	-	(0)	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	62	53	-	0	-	6	-	-	-	-	-	-	-	-	-	-	1	-	-	-	0	-	0	1	-	1
US Postal Service	60	6	-	-	-	-	-	-	-	2	-	-	-	-	2	-	-	-	-	-	-	50	-	-	-	0
Municipio De Manati	56	-	56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naranjito	52	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	50	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
General Court of Justice	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	-	-	-
Other	550	56	444	-	-	0	6	-	-	-	-	0	8	-	-	-	1	2	-	-	-	8	-	-	-	25

(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.

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