



## Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2022 Cash Flow*

*For the month of June FY22 and Q4 FY22*

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## Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
Deferred General Fund Receipt	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Plan of Adjustment ("Plan")	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	- This is the software system that DTPR uses for payroll.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	- Sistema Unificada de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
Sweep Account Transfers	- Transfers of Fiscal Year 2020 collections in the SURI sweep account to the TSA during Fiscal Year 2021. The closing balance of the sweep account on June 30, 2020, was \$1,024 million.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2022 actual results compared to the FY2022 Liquidity Plan Reforecast ("RF").
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificada de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

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

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

\$7,999	\$1,022	\$1,581	\$2,257	\$1,853	(\$3,672)	\$2,955
Bank Cash	June	Monthly	Q4	Q4	YTD Net	YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Variance	Cash Flow	Flow Variance

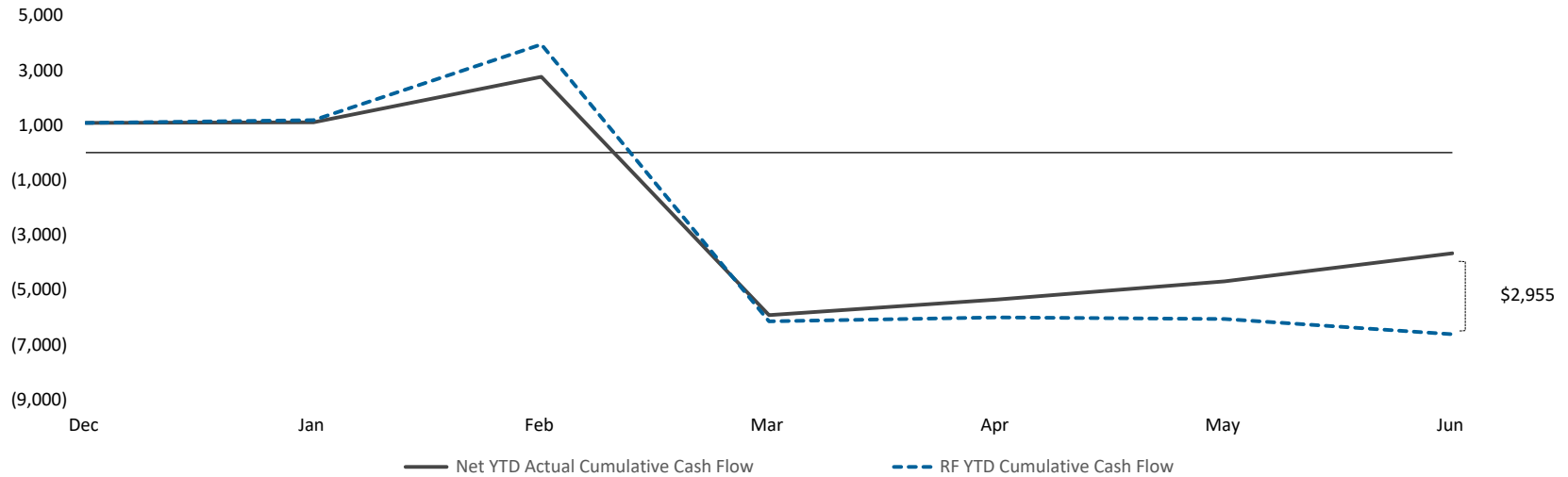
**Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of June 30, 2022**

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 6/30/22:	\$ 5,044	<p>1. State collections ended the year ahead of plan. General fund collections drive \$1,150M of the positive variance. The remaining \$256M of outperformance pertains to SRF receipts, which are largely pledged to specific uses and expected to be cash flow neutral over the long term.</p> <p>2. The Liquidity Plan and TSA Reforecast projected funds for other programs, including \$400M for Broadband Infrastructure funding and \$50M for the 21st Century Technical Business Education fund, would be disbursed from the TSA at the end of April 2022. In addition on June 2022 the LP projected \$50M for Municipal Development fund contribution. These transfers have not yet occurred, though the funds remain available and are expected to be used in the future. Similarly, certain transfers to fund capex have not been disbursed, including \$87M for the Abriendo Caminos program, \$41M for HTA, and \$27M for the Cano Martin Pena Enlace Project.</p> <p>3. GF Operating disbursements are \$287M lower than projected YTD. A portion of the unspent balance from the FY22 GF budget at year-end may be carried over and used early next fiscal year.</p> <p>4. The RF projected various custody account and other transfers from the TSA through the date of this report, several of which have not been made, including new parametric insurance, UHC Increase per union agreement, a portion of funds for PREPA Mobility Plan payroll, and others.</p> <p>5. The RF anticipated an additional \$263M of net Plan-related TSA activity during FY22. The disbursement may occur in early FY23.</p> <p>6. ASES returned \$161M of GF revenue to the TSA in accordance with the FY22 ASES GF budget, which was reduced as a result of increased federal Medicaid funding. No further GF transfers to ASES have been made since this return.</p> <p>7. Negative YTD variance is primarily driven by the advance disbursement of Federal COVID-19 relief tax credit and incentive programs including expanded Earned Income Tax Credit ("EITC"). Puerto Rico Treasury has requested just over \$1.1bn in reimbursements from the Federal Government and over half of that is scheduled to be received this fiscal year. As receipts are received and reconciled to disbursements, YTD disbursements will be reclassified into federal versus state funded. On June 22 the TSA received \$600M of federal fund related to EITC.</p>
1 State Collections	1,406	
2 Other Programs	499	
3 GF Operating Disbursements	287	
4 Custody Account Transfers	263	
5 Plan Related Activity	380	
6 ASES Return to GF	161	
7 Tax Credits & Refunds	(268)	
All Other	228	
<b>Actual TSA Cash Balance</b>	<b><u>\$ 7,999</u></b>	
<b>Memo: Summary of Cash Balances</b>		
TSA Operational Cash	\$ 3,932	
TSA Reserves	4,067	

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*YTD TSA Cash Flow Summary - Actual vs LP*

TSA Cumulative YTD Net Cash Flow (\$M)

RF Bank Cash Balance:	\$5,044
Actual TSA Bank Cash Balance:	\$7,999



**YTD Actuals vs. Liquidity Plan**

YTD net cash flow is -\$3,672M and cash flow variance to the Reforecast is \$2,955M, with various offsetting variances within.

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

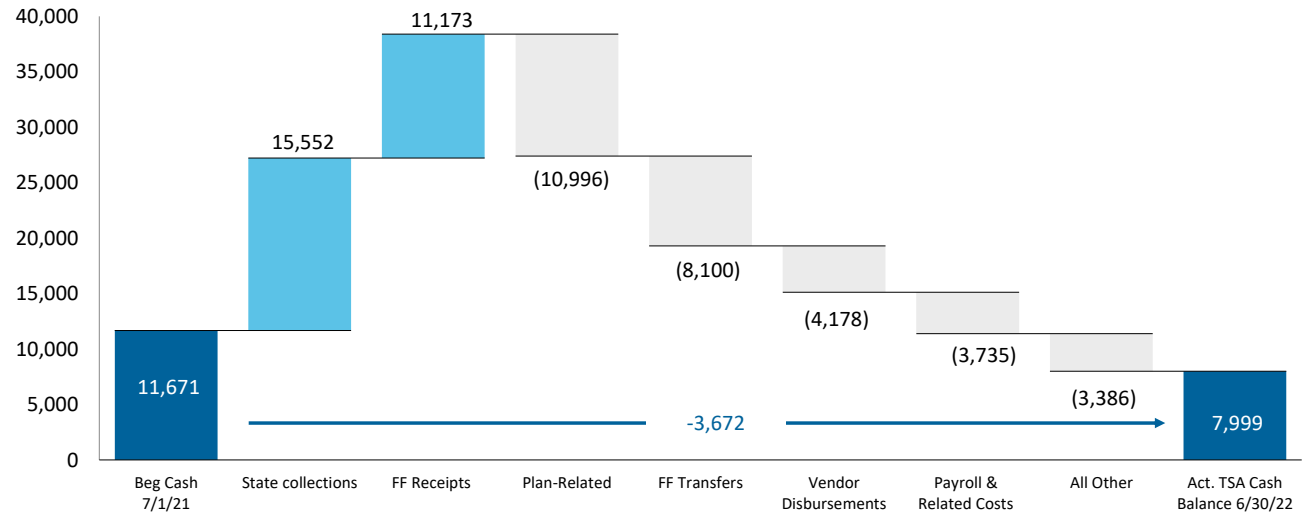
**Net Cash Flow - YTD Actuals**

1.) The primary cash driver of FY22 is strong state collections. This is partially offset by \$10.8B of Plan-related disbursements. Federal Fund inflows of \$11,173M represent 38% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$287M (Refer to page 13 for additional detail).

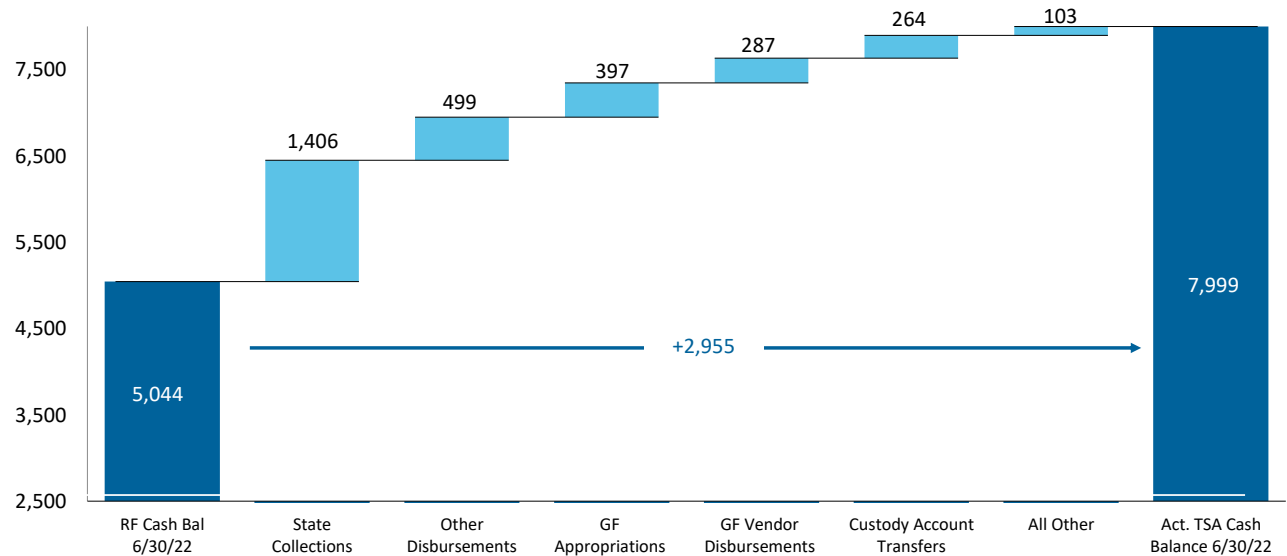
**Net Cash Flow YTD Variance - LP vs. Actual**

1.) Continued strong collections drive YTD cash flow variance. This is offset by greater than projected tax refunds and credits, as well as negative timing variances related to Plan disbursements. A significant portion of incremental tax refunds and credits relates to federal programs and will be reimbursed to the TSA.

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



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



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TSA Cash Flow Actual Results as of June 30, 2022

	FY22 Actual June	FY22 RF June	Variance June	FY22 Actual YTD	FY22 RF YTD	Variance YTD vs RF	FY22 LP YTD	FY21 Actual YTD (a)	
<i>(figures in Millions)</i>									
<b>State Collections</b>									
1	General fund collections (b)	\$1,410	\$1,303	\$107	\$14,216	\$13,045	\$1,171	\$10,817	\$12,953
2	Other fund revenues & Pass-throughs (c)	20	4	16	229	125	103	143	272
3	Special Revenue receipts	21	22	(1)	471	364	107	333	430
4	All Other state collections (d)	40	49	(9)	636	612	24	540	634
5	Sweep Account Transfers	-	-	-	-	-	-	-	1,024
6	Subtotal - State collections (e)	\$1,491	\$1,378	\$113	\$15,552	\$14,146	\$1,406	\$11,832	\$15,313
<b>Federal Fund Receipts</b>									
7	Medicaid	250	253	(3)	3,089	3,006	83	769	2,881
8	Nutrition Assistance Program	285	186	99	3,731	3,514	217	3,302	3,167
9	All Other Federal Programs	934	402	531	3,289	3,186	104	2,882	2,077
10	Other	41	17	23	1,063	746	317	157	1,684
11	Subtotal - Federal Fund receipts	\$1,510	\$859	\$651	\$11,173	\$10,451	\$721	\$7,110	\$9,808
<b>Balance Sheet Related</b>									
12	Paygo charge	37	51	(14)	513	547	(34)	386	538
13	Other	-	-	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$37	\$51	(\$14)	\$513	\$547	(\$34)	\$386	\$538
<b>Plan of Adjustment Related</b>									
15	Intragovernmental Transfers (f)	-	-	-	2,176	2,536	(360)	-	-
16	Other	-	-	-	243	-	243	-	-
17	Subtotal - Plan Inflows	-	-	-	\$2,419	\$2,536	(\$117)	-	-
18	<b>Total Inflows</b>	<b>\$3,038</b>	<b>\$2,288</b>	<b>\$750</b>	<b>\$29,656</b>	<b>\$27,681</b>	<b>\$1,975</b>	<b>\$19,328</b>	<b>\$25,659</b>
<b>Payroll and Related Costs (g)</b>									
19	General fund (j)	(171)	(249)	78	(2,639)	(2,688)	49	(2,486)	(2,651)
20	Federal fund	(55)	(137)	82	(917)	(1,315)	398	(1,033)	(466)
21	Other State fund	(9)	(9)	0	(180)	(148)	(31)	(134)	(157)
22	Subtotal - Payroll and Related Costs	(\$234)	(\$394)	\$160	(\$3,735)	(\$4,152)	\$416	(\$3,653)	(\$3,274)
<b>Operating Disbursements (h)</b>									
23	General fund (j)	(157)	(173)	17	(1,503)	(1,789)	287	(1,612)	(1,736)
24	Federal fund	(151)	(257)	106	(1,869)	(2,261)	392	(1,849)	(1,935)
25	Other State fund	(129)	(61)	(68)	(807)	(682)	(125)	(632)	(702)
26	Subtotal - Vendor Disbursements	(\$436)	(\$492)	\$55	(\$4,178)	(\$4,732)	\$553	(\$4,092)	(\$4,372)
<b>State-funded Budgetary Transfers</b>									
27	General Fund (j)	(75)	(378)	304	(1,988)	(2,385)	397	(2,715)	(1,973)
28	Other State Fund	(32)	(13)	(18)	(204)	(128)	(76)	(120)	(266)
29	Subtotal - Appropriations - All Funds	(\$106)	(\$392)	\$285	(\$2,192)	(\$2,513)	\$321	(\$2,836)	(\$2,240)
<b>Federal Fund Transfers</b>									
30	Medicaid	(246)	(253)	7	(3,082)	(3,004)	(78)	(769)	(2,881)
31	Nutrition Assistance Program	(274)	(188)	(86)	(3,694)	(3,514)	(180)	(3,302)	(3,105)
32	All other federal fund transfers	(689)	-	(689)	(1,324)	(358)	(966)	(90)	(1,427)
33	Subtotal - Federal Fund Transfers	(\$1,209)	(\$441)	(\$768)	(\$8,100)	(\$6,876)	(\$1,224)	(\$4,161)	(\$7,412)
<b>Other Disbursements - All Funds</b>									
34	Retirement Contributions	(216)	(213)	(2)	(2,563)	(2,580)	18	(2,366)	(2,542)
35	Tax Refunds & other tax credits (i) (j)	536	(121)	657	(1,276)	(1,008)	(268)	(886)	(773)
36	Title III Costs	(3)	(15)	12	(198)	(209)	10	(184)	(158)
37	State Cost Share	-	(11)	11	-	(11)	11	-	(40)
38	Milestone Transfers	-	-	-	-	-	-	(33)	(2)
39	Custody Account Transfers	(5)	(132)	127	(88)	(352)	263	(365)	(56)
40	Cash Reserve	-	-	-	-	-	-	-	-
41	All Other	-	(50)	50	(0)	(500)	499	(500)	(820)
42	Subtotal - Other Disbursements - All Funds	\$312	(\$542)	\$853	(\$4,126)	(\$4,659)	\$533	(\$4,333)	(\$4,391)
<b>Plan of Adjustment Related</b>									
43	Disbursements to Paying Agent	(342)	(117)	(226)	(10,823)	(9,482)	(1,341)	-	-
44	Direct Disbursements	-	(470)	470	-	(1,199)	1,199	-	-
45	Other items paid from FY22 Surplus	-	-	-	(173)	(695)	522	-	-
46	Subtotal - Plan Disbursements	(\$342)	(\$587)	\$245	(\$10,996)	(\$11,377)	\$380	-	-
47	<b>Total Outflows</b>	<b>(\$2,016)</b>	<b>(\$2,847)</b>	<b>\$831</b>	<b>(\$33,328)</b>	<b>(\$34,308)</b>	<b>\$980</b>	<b>(\$19,075)</b>	<b>(\$21,689)</b>
48	<b>Net Operating Cash Flow</b>	<b>\$1,022</b>	<b>(\$559)</b>	<b>\$1,581</b>	<b>(\$3,672)</b>	<b>(\$6,627)</b>	<b>\$2,955</b>	<b>\$253</b>	<b>\$3,970</b>
49	Bank Cash Position, Beginning	6,977	5,603	1,374	11,671	11,671	-	11,671	7,701
50	<b>Bank Cash Position, Ending</b>	<b>\$7,999</b>	<b>\$5,044</b>	<b>\$2,955</b>	<b>\$7,999</b>	<b>\$5,044</b>	<b>\$2,955</b>	<b>\$11,924</b>	<b>\$11,671</b>
<b>Memo: Summary of Accounts</b>									
	Operational	\$3,932							
	Reserves (k)	4,067							
	<b>Total Bank Cash Position</b>	<b>\$7,999</b>							

Note: Refer to page 10 for footnote reference descriptions.



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TSA Cash Flow Actual Results as of June 30, 2022

		FY22 Actual	FY22 Actual	FY22 Actual	FY22 Actual	FY22 Actual	FY22 LP	FY22 RF	Variance	Variance YTD
		Q1	Q2	Q3	Q4	YTD	Q4	YTD	Q4	FY22 vs RF
<i>(figures in Millions)</i>										
<b>State Collections</b>										
1	General fund collections (b)	\$2,866	\$3,188	\$3,459	\$4,703	\$14,216	\$4,026	\$13,045	\$677	\$1,171
2	Other fund revenues & Pass-throughs (c)	40	60	65	63	229	10	125	53	103
3	Special Revenue receipts	105	130	124	113	471	78	364	35	107
4	All Other state collections (d)	160	164	160	152	636	129	612	23	24
5	Sweep Account Transfers	-	-	-	-	-	-	-	-	-
6	Subtotal - State collections (e)	\$3,171	\$3,541	\$3,809	\$5,031	\$15,552	\$4,244	\$14,146	\$788	\$1,406
<b>Federal Fund Receipts</b>										
7	Medicaid	713	480	873	1,023	3,089	763	3,006	260	83
8	Nutrition Assistance Program	1,042	950	862	877	3,731	720	3,514	156	217
9	All Other Federal Programs	479	549	878	1,384	3,289	1,113	3,186	271	104
10	Other	234	345	301	183	1,063	52	746	131	317
11	Subtotal - Federal Fund receipts	\$2,468	\$2,324	\$2,914	\$3,466	\$11,173	\$2,649	\$10,451	\$817	\$721
<b>Balance Sheet Related</b>										
12	Paygo charge	127	113	141	131	513	153	547	(22)	(34)
13	Other	-	-	-	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$127	\$113	\$141	\$131	\$513	\$153	\$547	(\$22)	(\$34)
<b>Plan of Adjustment Related</b>										
15	Intragovernmental Transfers (f)	-	-	2,176	-	2,176	-	2,536	-	(360)
16	Other	-	-	243	-	243	-	-	-	243
17	Subtotal - Plan Inflows	-	-	\$2,419	-	\$2,419	-	\$2,536	-	(\$117)
18	<b>Total Inflows</b>	<b>\$5,766</b>	<b>\$5,978</b>	<b>\$9,283</b>	<b>\$8,629</b>	<b>\$29,656</b>	<b>\$7,046</b>	<b>\$27,681</b>	<b>\$1,583</b>	<b>\$1,975</b>
<b>Payroll and Related Costs (g)</b>										
19	General fund (j)	(629)	(716)	(641)	(652)	(2,639)	(708)	(2,688)	55	49
20	Federal fund	(221)	(284)	(139)	(273)	(917)	(417)	(1,315)	144	398
21	Other State fund	(27)	(59)	(51)	(43)	(180)	(28)	(148)	(15)	(31)
22	Subtotal - Payroll and Related Costs	(\$877)	(\$1,058)	(\$832)	(\$968)	(\$3,735)	(\$1,152)	(\$4,152)	\$184	\$416
<b>Operating Disbursements (h)</b>										
23	General fund (j)	(421)	(335)	(347)	(400)	(1,503)	(527)	(1,789)	127	287
24	Federal fund	(432)	(497)	(478)	(462)	(1,869)	(671)	(2,261)	209	392
25	Other State fund	(192)	(163)	(179)	(273)	(807)	(169)	(682)	(104)	(125)
26	Subtotal - Vendor Disbursements	(\$1,045)	(\$994)	(\$1,004)	(\$1,135)	(\$4,178)	(\$1,367)	(\$4,732)	\$232	\$553
<b>State-funded Budgetary Transfers</b>										
27	General Fund (j)	(762)	(599)	(404)	(223)	(1,988)	(645)	(2,385)	422	397
28	Other State Fund	(32)	(47)	(66)	(59)	(204)	(25)	(128)	(33)	(76)
29	Subtotal - Appropriations - All Funds	(\$794)	(\$645)	(\$471)	(\$282)	(\$2,192)	(\$670)	(\$2,513)	\$388	\$321
<b>Federal Fund Transfers</b>										
30	Medicaid	(710)	(481)	(873)	(1,018)	(3,082)	(763)	(3,004)	(255)	(78)
31	Nutrition Assistance Program	(1,059)	(923)	(859)	(854)	(3,694)	(726)	(3,514)	(128)	(180)
32	All other federal fund transfers	(162)	(196)	(124)	(842)	(1,324)	-	(358)	(842)	(966)
33	Subtotal - Federal Fund Transfers	(\$1,930)	(\$1,600)	(\$1,856)	(\$2,713)	(\$8,100)	(\$1,489)	(\$6,876)	(\$1,224)	(\$1,224)
<b>Other Disbursements - All Funds</b>										
34	Retirement Contributions	(642)	(659)	(627)	(635)	(2,563)	(640)	(2,580)	4	18
35	Tax Refunds & other tax credits (i) (j)	(202)	(55)	(962)	(57)	(1,276)	(602)	(1,008)	545	(268)
36	Title III Costs	(61)	(53)	(59)	(26)	(198)	(50)	(209)	24	10
37	State Cost Share	-	-	-	-	-	(11)	(11)	11	11
38	Milestone Transfers	-	-	-	-	-	-	-	-	-
39	Custody Account Transfers	(27)	(15)	(35)	(11)	(88)	(162)	(352)	150	263
40	Cash Reserve	-	-	-	-	-	-	-	-	-
41	All Other	-	-	(0)	(0)	(0)	(500)	(500)	500	499
42	Subtotal - Other Disbursements - All Funds	(\$932)	(\$781)	(\$1,682)	(\$730)	(\$4,126)	(\$1,964)	(\$4,659)	\$1,234	\$533
<b>Plan of Adjustment Related</b>										
43	Disbursements to Paying Agent	-	-	(10,278)	(545)	(10,823)	-	(9,482)	(545)	(1,341)
44	Direct Disbursements	-	-	-	-	-	-	(1,199)	-	1,199
45	Other items paid from FY22 Surplus	-	-	(173)	-	(173)	-	(695)	-	522
46	Subtotal - Plan Disbursements	-	-	(\$10,451)	(\$545)	(\$10,996)	-	(\$11,377)	(\$545)	\$380
47	<b>Total Outflows</b>	<b>(\$5,579)</b>	<b>(\$5,080)</b>	<b>(\$16,296)</b>	<b>(\$6,373)</b>	<b>(\$33,328)</b>	<b>(\$6,642)</b>	<b>(\$34,308)</b>	<b>\$270</b>	<b>\$980</b>
48	<b>Net Operating Cash Flow</b>	<b>\$187</b>	<b>\$899</b>	<b>(\$7,014)</b>	<b>\$2,257</b>	<b>(\$3,672)</b>	<b>\$403</b>	<b>(\$6,627)</b>	<b>\$1,853</b>	<b>\$2,955</b>
49	Bank Cash Position, Beginning (j)	11,671	11,857	12,756	5,742	11,671	6,207	11,671	(465)	-
50	<b>Bank Cash Position, Ending (j)</b>	<b>\$11,857</b>	<b>\$12,756</b>	<b>\$5,742</b>	<b>\$7,999</b>	<b>\$7,999</b>	<b>\$6,611</b>	<b>\$5,044</b>	<b>\$1,388</b>	<b>\$2,955</b>

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

## Puerto Rico Department of Treasury | Hacienda

### FY22 TSA Cash Flow Actual Results - Footnotes

#### Footnotes:

- (a) Represents FY2021 actual results through June 30, 2021.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, this line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to each revenue concept as appropriate once this information becomes available.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$7M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of June 30, 2022, there are \$255M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Transfer of Government cash balances previously held outside of the TSA into a segregated TSA Plan account. These funds are being accumulated pursuant to the Plan for disbursement on, or after, the Plan effective date.
- (g) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (i) Includes Federally Funded Employee Retention Credits.
- (j) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$534M as of March 31, 2022. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$562k in FY2022.
- (k) Funds held in segregated accounts and unavailable for ordinary-course Commonwealth operations. These funds include the "rainy day" reserve, funds for Plan-related payments, and the revolving Disaster Relief Fund ("DRF").

**Puerto Rico Department of Treasury | Hacienda**  
*General Fund Collections Summary*

**Key Takeaways / Notes**

- 1.) Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. As of the date of this report, there were \$255M in collections in the SURI sweep account pending transfer to the TSA. Typically, the Other General Fund revenue line in the table to the right includes cash receipts that have not yet been allocated to specific concepts. As of the date of this report, the total of unallocated collections included therein was approximately -\$130M. 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 6/30	RF YTD 6/30	Var \$ YTD 6/30	Var % YTD 6/30	LP YTD 6/30
<b>General Fund Collections</b>					
Corporations	\$2,673	\$2,291	\$383	17%	\$1,877
FY20 Deferrals/Extensions	-	-	-	NA	48
Individuals	3,580	3,055	525	17%	2,733
FY20 Deferrals/Extensions	-	-	-	NA	89
Partnerships	465	431	33	8%	84
Act 154	1,579	1,631	(52)	-3%	1,439
Non Residents Withholdings	507	457	50	11%	333
Current Year Collections	493	440	53	12%	323
Current Year NRW for FEDE (Act 73-2008) (b)	14	17	(3)	-18%	11
Motor Vehicles	650	626	24	4%	489
Rum Tax (c)	289	262	27	10%	193
Alcoholic Beverages	283	278	5	2%	237
Cigarettes (d)	159	174	(16)	-9%	123
HTA	450	536	(87)	-16%	494
Gasoline Taxes	134	145	(12)	-8%	126
Gas Oil and Diesel Taxes	9	18	(9)	-49%	16
Vehicle License Fees (\$15 portion)	25	32	(7)	-22%	28
Vehicle License Fees (\$25 portion)	60	109	(49)	-45%	95
Petroleum Tax	220	197	23	12%	197
Other	3	36	(33)	-92%	33
CRUDITA	159	168	(10)	-6%	177
Other General Fund	737	684	53	8%	574
<b>Total</b>	<b>\$11,530</b>	<b>\$10,593</b>	<b>\$937</b>	<b>9%</b>	<b>\$8,754</b>
SUT Collections (e)	2,686	2,452	234	10%	2,063
<b>Total General Fund Collections</b>	<b>\$ 14,216</b>	<b>\$ 13,045</b>	<b>\$ 1,171</b>	<b>9%</b>	<b>\$ 10,817</b>
Less Recognized Revenue in Sweep Account	(130)	-	(130)	NA	-
<b>Total TSA Cash General Fund Collections</b>	<b>\$ 14,085</b>	<b>\$ 13,045</b>	<b>\$ 1,040</b>	<b>8%</b>	<b>\$ 10,817</b>

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

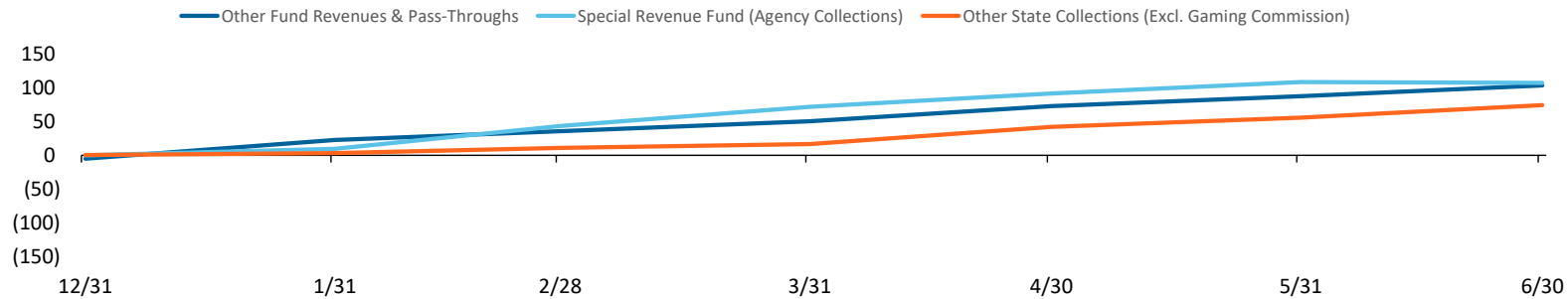
**Key Takeaways / Notes**

- 1.) Other state fund collections are ahead of the Liquidity Plan Reforecast. Most variance is mostly assumed to be temporary due to timing, as special revenues and other collections may be received with irregular cadence.

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

	Actual (a)	RF	Var \$	Var %
	YTD 6/30	YTD 6/30	YTD 6/30	YTD 6/30
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$229	\$125	\$103	83%
Electronic Lottery	56	49	8	15%
Cigarettes (PRITA)	-	-	-	NA
ASC Pass Through	21	18	3	14%
ACCA Pass Through	85	80	5	7%
Other	66	(21)	88	-409%
Special Revenue Fund (Agency Collections)	471	364	107	29%
Department of Education	1	25	(23)	-95%
Department of Health	66	49	17	35%
Department of State	25	18	7	39%
All Other	378	272	106	39%
Other State Collections	661	612	49	8%
Bayamón University Hospital	3	4	(1)	-17%
Adults University Hospital (UDH)	48	47	1	3%
Pediatric University Hospital	19	17	2	11%
Commissioner of the Financial Institution	82	76	7	9%
Department of Housing	23	22	1	5%
Gaming Commission	210	235	(25)	-11%
All Other	276	211	64	30%
<b>Total</b>	<b>\$1,361</b>	<b>\$1,101</b>	<b>\$260</b>	<b>24%</b>

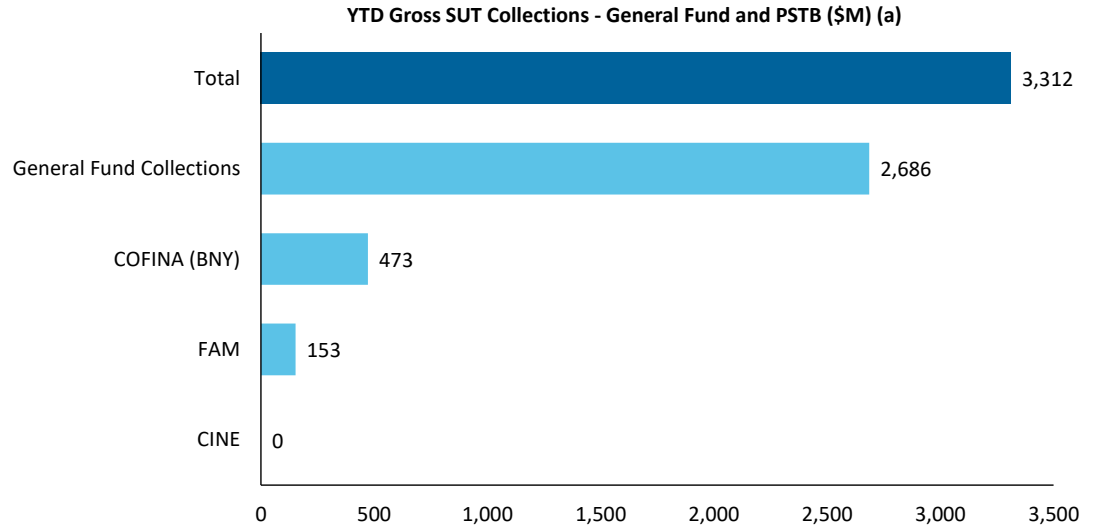
**YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**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. The PSTBA cap for FY22 is \$473 million.



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, 2022 there is \$29M 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. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act and \$2.5 billion of federal Coronavirus State & Local Fiscal Recovery funds (CSFRF). 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. On December 15, 2021, the TSA returned \$70M related to federal Economic Incentive Payments to an external bank account. Then on May 3, 2022, the TSA received an additional \$40M in federal transfers for Economic Incentive Payments (EIP). Analysis is ongoing to determine the total amount of federal dollars the TSA will receive in FY22 for disbursements related to EIP and to which period those disbursements correspond. On June 22 the TSA received \$600M of federal fund related to Earned Income Tax Credit (EITC) that was transferred to the General Fund.

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)**

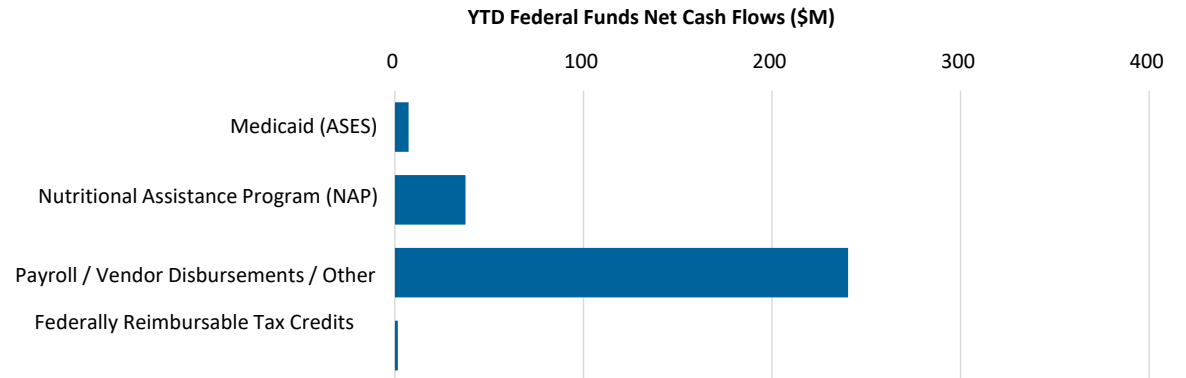
Medicaid (ASES)					
Nutritional Assistance Program (NAP)					
Payroll / OpEx / Other Federal Programs, incl. COVID					
Federally Reimbursable Tax Credits					
<b>Total (a)</b>					

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	Flow	
\$ 250	\$ (246)	\$ 4	\$ -	\$ 4
285	(274)	11	(2)	13
375	(295)	80	26	54
600	(600)	-	-	-
<b>\$ 1,510</b>	<b>\$ (1,414)</b>	<b>\$ 96</b>	<b>\$ 24</b>	<b>\$ 71</b>

**YTD Cumulative 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		Variance
		Flow	Flow	
\$ 3,089	\$ (3,082)	\$ 7	\$ 2	\$ 5
3,731	(3,694)	37	-	37
3,751	(3,510)	240	(28)	268
602	(600)	2	25	(24)
<b>\$ 11,173</b>	<b>\$ (10,886)</b>	<b>\$ 287</b>	<b>\$ (0)</b>	<b>\$ 287</b>



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

**Key Takeaways / Notes : Gross Payroll**

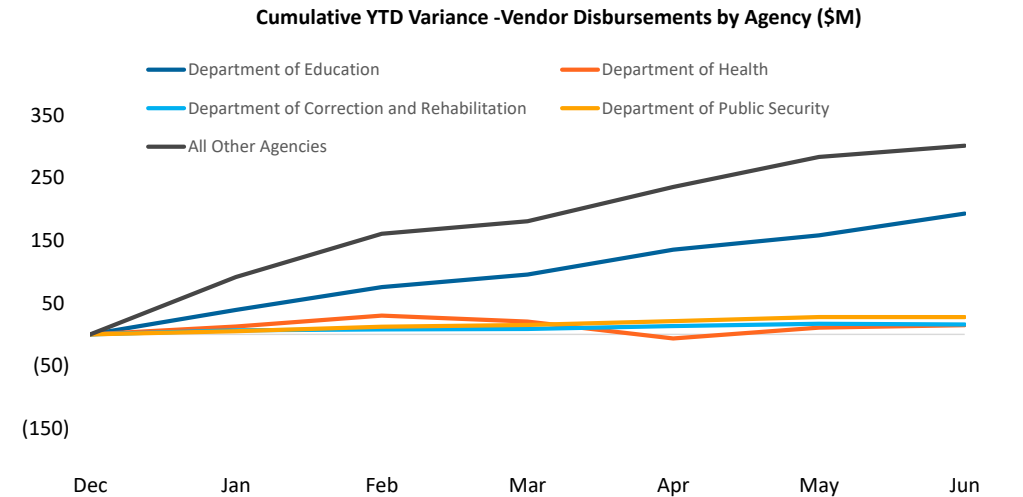
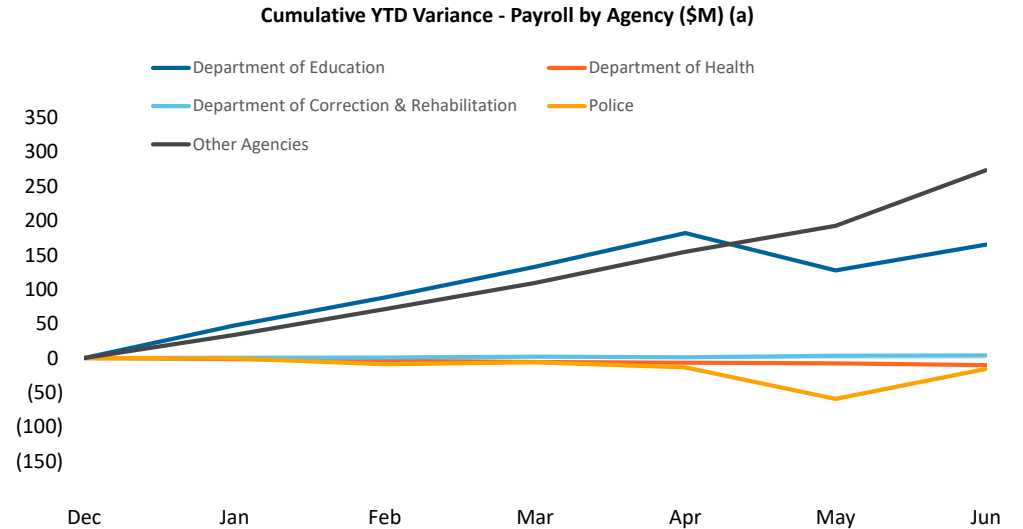
- 1.) Positive YTD payroll variance is primarily driven by lower than projected federal fund disbursements for Department of Education payroll. The decrease in DOE payroll variance during May is due to \$101M of Premium Pay COVID-19 incentives. Negative Police variance is primarily timing related, as the Departments requested and was transferred funds for June payroll at the end of May.

Gross Payroll (\$M) (a) (b)	YTD Variance
Agency	
Department of Education	165
Department of Health	(10)
Department of Correction & Rehabilitation	4
Police	(16)
All Other Agencies (c)	273
<b>Total YTD Variance</b>	<b>\$ 416</b>

**Key Takeaways / Notes : Vendor Disbursements**

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

Vendor Disbursements (\$M)	YTD Variance
Agency	
Department of Education	193
Department of Health	15
Department of Correction and Rehabilitation	16
Department of Public Security	28
All Other Agencies (c)	303
<b>Total YTD Variance</b>	<b>\$ 553</b>



Footnotes

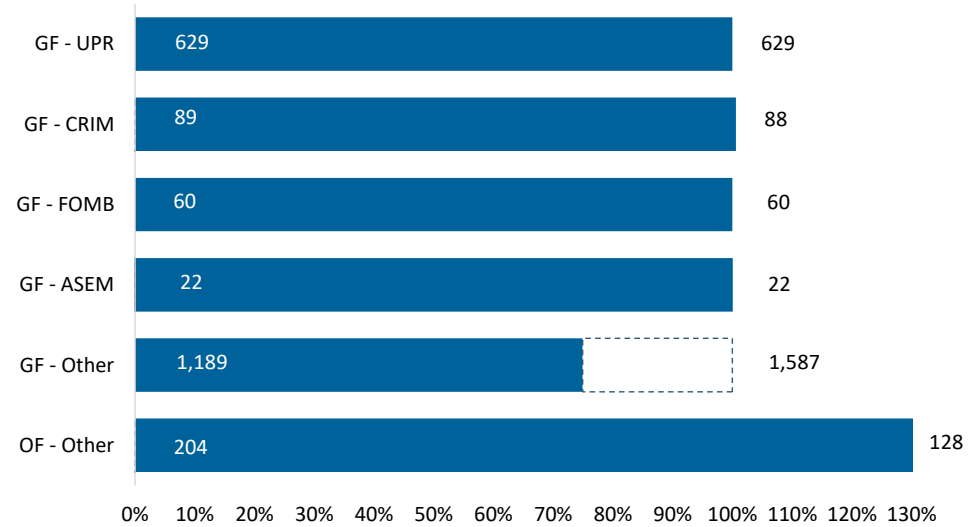
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- (b) Central government Christmas Bonus was funded on 12/3/2021 and it is included in payroll for the week ended 12/3. Funds for the Police bonus were transferred on 11/23.
- (c) Includes the positive variance from budgeted amounts not disbursed in H1. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

**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 FY22 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity. In December, the ASES GF budget was reduced by \$786M after additional Federal Funds became available for healthcare costs. Note the \$786M have been reapportioned to an unallocated GF capex budgetary account under the custody of OMB. On March 15, 2022, newly enacted federal legislation increased the amount of federal funding available to the Commonwealth for Medicaid, and the FY22 GF ASES budget was further reduced, driving \$102M of permanent positive variance within the "Other" GF category.

**YTD FY2022 Budgeted Appropriations Executed (\$M)**



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

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 629	\$ 629	\$ -
GF - CRIM	89	88	(1)
GF - FOMB	60	60	-
GF - ASEM	22	22	(0)
GF - Other	1,189	1,587	397
OF - Other	204	128	(76)
<b>Total</b>	<b>\$ 2,192</b>	<b>\$ 2,513</b>	<b>\$ 321</b>

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

Entity Name	Liquidity Plan		
	Actual YTD	RF YTD	Variance
GF - UPR	\$ 629	\$ 629	\$ -
GF - CRIM	89	88	(1)
GF - FOMB	60	60	-
GF - ASEM	22	22	(0)
GF - Other	1,189	1,587	397
OF - Other	204	128	(76)
<b>Total</b>	<b>\$ 2,192</b>	<b>\$ 2,513</b>	<b>\$ 321</b>



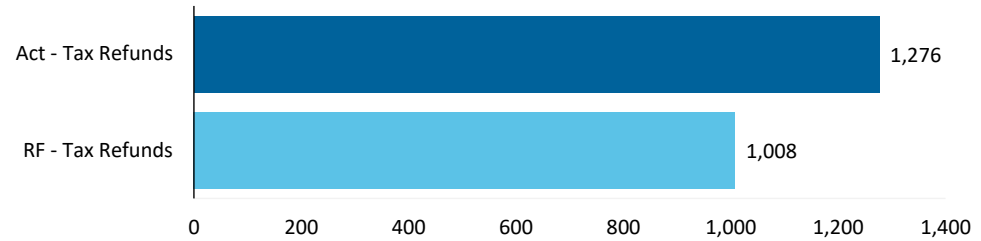
**Puerto Rico Department of Treasury | Hacienda**

*Tax Refunds / PayGo and Pensions Summary*

**Key Takeaways / Notes : Tax Refunds**

- 1.) Tax refunds includes EITC distributions, refunds to individuals and seniors as well other tax credits. Tax Refunds are \$266M ahead of projection YTD. Negative YTD variance is driven by: (i) temporary timing variances that will unwind by year-end; and (ii) federally-funded work credits not contemplated in the initial FY2022 Certified Budget. Disbursements related to these credits will be reimbursed with federal dollars and are expected to be net cash flow neutral over time.

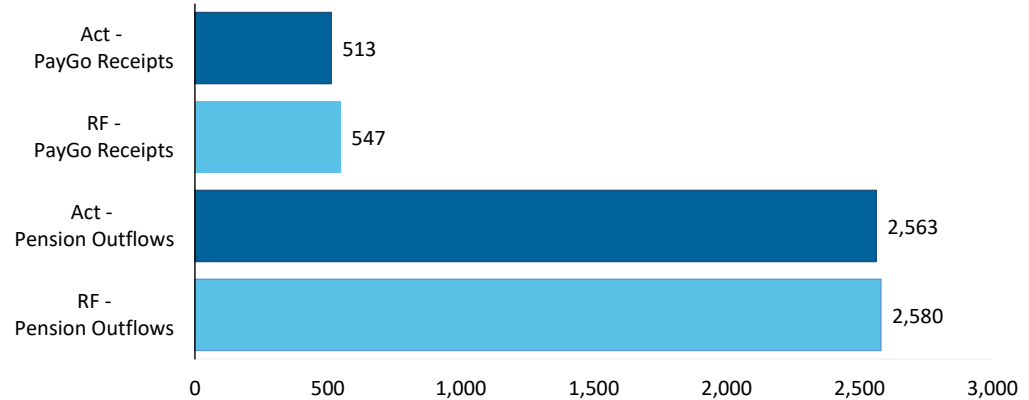
**YTD Tax Refunds Disbursed (\$M)**



**Key Takeaways / Notes : Pension PayGo**

- 1.) YTD PayGo Receipts are mainly in line with forecast. Further details on the status of PayGo can be found in the monthly PayGo Report on AAFAF's website.

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





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

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) In order to make distributions pursuant to the Commonwealth Plan of Adjustment and to achieve certain conditions precedent for Plan effectiveness, the Commonwealth is aggregating cash from certain agencies outside of the TSA consistent with the Oversight Board cash restriction analysis. Below reflects the funds that have been transferred into the TSA to date for this purpose.

**Plan-Related Intragovernmental Transfers (\$M)**

Transferring Entity Name	Actual YTD
Department of Treasury (Hacienda)	\$ 1,335
Employee Retirement System	244
Public Building Authority	62
Judiciary & Teacher Retire. Systems	52
Department of Labor	186
Office of the Court Admin.	60
DDEC	159
Other CW Entities	78
U.S. Department of Justice	243
<b>Total</b>	<b>\$ 2,419</b>

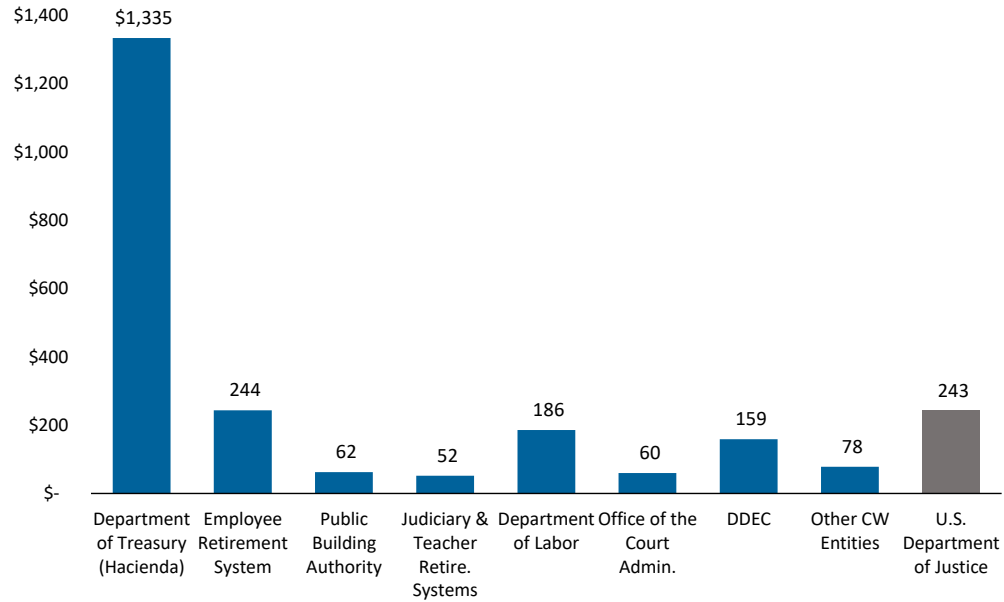
**Key Takeaways / Notes: Plan Disbursements**

- 1.) A total of \$10.4B has been transferred out of the TSA for Plan-related payments.

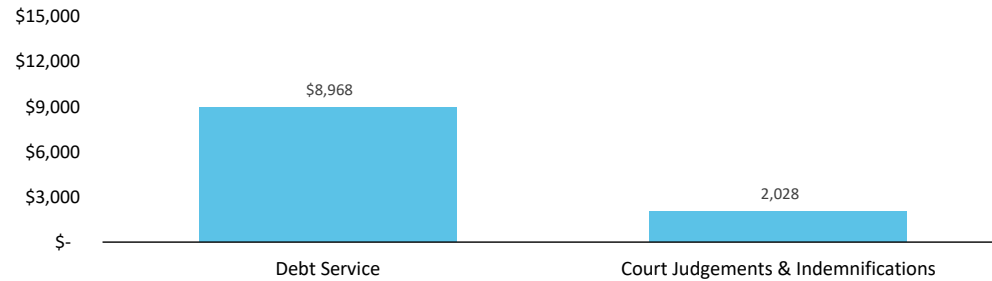
**Plan-Related TSA Disbursements (\$M)**

	Actual YTD
Debt Service	\$ 8,968
Court Judgements & Indemnifications	2,028
<b>Total</b>	<b>\$ 10,996</b>

**Plan-Related Introgovernmental Transfers (\$M)**



**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	\$ 174,495	\$ 66,239	\$ 240,734
081	Department of Education	137,556	5,319	142,875
271	Office of Information Technology and Communications	47,288	-	47,288
123	Families and Children Administration	40,984	200	41,184
045	Department of Public Security	37,675	31	37,707
025	Hacienda (entidad interna - fines de contabilidad)	31,358	1,766	33,124
050	Department of Natural and Environmental Resources	31,081	61	31,142
049	Department of Transportation and Public Works	27,627	325	27,952
122	Department of the Family	25,937	89	26,026
127	Administration for Socioeconomic Development of the Family	15,217	229	15,446
038	Department of Justice	14,669	170	14,840
078	Department of Housing	14,162	1	14,164
043	Puerto Rico National Guard	12,971	53	13,024
329	Socio-Economic Development Office	5,931	6,723	12,654
067	Department of Labor and Human Resources	10,623	0	10,623
095	Mental Health and Addiction Services Administration	10,304	25	10,329
137	Department of Correction and Rehabilitation	10,305	2	10,307
031	General Services Administration	8,814	59	8,873
087	Department of Sports and Recreation	8,692	162	8,854
126	Vocational Rehabilitation Administration	7,543	8	7,551
024	Department of the Treasury	6,954	-	6,954
014	Environmental Quality Board	5,367	329	5,697
124	Child Support Administration	5,348	93	5,441
241	Administration for Integral Development of Childhood	4,104	921	5,024
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
120	Veterans Advocate Office	3,916	2	3,919
010	General Court of Justice	3,428	1	3,429
015	Office of the Governor	2,167	26	2,193
028	Commonwealth Election Commission	2,184	-	2,184
055	Department of Agriculture	2,159	0	2,160
022	Office of the Commissioner of Insurance	2,120	-	2,120
133	Natural Resources Administration	1,879	149	2,028
018	Planning Board	1,609	1	1,610
290	State Energy Office of Public Policy	1,450	-	1,450
105	Industrial Commission	1,071	191	1,262
152	Elderly and Retired People Advocate Office	982	108	1,089
311	Gaming Commission	1,078	2	1,080
040	Puerto Rico Police	1,039	13	1,051

## 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
189	Institute of Forensic Sciences	1,045	-	1,045
298	Public Service Regulatory Board	911	0	911
023	Department of State	906	-	906
273	Permit Management Office	886	-	886
096	Women's Advocate Office	594	153	748
220	Correctional Health	660	-	660
266	Office of Public Security Affairs	585	5	590
016	Office of Management and Budget	584	4	588
026	Special Appropriations for the Central Government Retireme	568	-	568
035	Industrial Tax Exemption Office	564	-	564
272	Office of the Inspector General of the Government of Puerto	507	-	507
075	Office of the Financial Institutions Commissioner	478	-	478
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	312	0	313
155	State Historic Preservation Office	283	4	286
089	Horse Racing Industry and Sport Administration	233	-	233
208	Contributions to Municipalities	-	176	176
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
030	Office of Administration and Transformation of HR in the Gov	123	-	123
243	PNP Central Committee	121	-	121
153	Advocacy for Persons with Disabilities of the Commonwealth	113	-	113
226	Joint Special Counsel on Legislative Donations	107	-	107
069	Department of Consumer Affairs	83	2	85
060	Citizen's Advocate Office (Ombudsman)	65	0	65
	Other	319	-	319
<b>Total</b>		<b>\$ 735,763</b>	<b>\$ 83,707</b>	<b>\$ 819,470</b>

Footnotes:

- (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.

**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	\$ 19,236	\$ 18,632	\$ 10,638	\$ 192,228	\$ 240,734
081	Department of Education	50,015	37,376	15,462	40,023	142,875
271	Office of Information Technology and Communications	571	12,199	1,198	33,320	47,288
123	Families and Children Administration	2,083	812	730	37,559	41,184
045	Department of Public Security	4,355	1,354	1,334	30,663	37,707
025	Hacienda (entidad interna - fines de contabilidad)	5,758	896	500	25,969	33,124
050	Department of Natural and Environmental Resources	10,858	2,744	438	17,101	31,142
049	Department of Transportation and Public Works	2,309	875	642	24,125	27,952
122	Department of the Family	1,785	954	210	23,077	26,026
127	Administration for Socioeconomic Development of the Family	1,655	595	278	12,918	15,446
038	Department of Justice	760	579	405	13,097	14,840
078	Department of Housing	222	451	354	13,136	14,164
043	Puerto Rico National Guard	1,167	466	229	11,162	13,024
329	Socio-Economic Development Office	2,884	126	33	9,611	12,654
067	Department of Labor and Human Resources	975	1,120	561	7,967	10,623
095	Mental Health and Addiction Services Administration	3,792	1,298	1,134	4,106	10,329
137	Department of Correction and Rehabilitation	2,851	571	693	6,193	10,307
031	General Services Administration	486	655	236	7,497	8,873
087	Department of Sports and Recreation	1,583	376	120	6,774	8,854
126	Vocational Rehabilitation Administration	1,553	482	300	5,215	7,551
024	Department of the Treasury	1,414	1,452	902	3,187	6,954
014	Environmental Quality Board	305	224	273	4,895	5,697
124	Child Support Administration	609	561	713	3,558	5,441
241	Administration for Integral Development of Childhood	802	512	668	3,042	5,024
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	29	28	34	3,828	3,919
010	General Court of Justice	10	90	24	3,306	3,429
015	Office of the Governor	73	77	59	1,985	2,193
028	Commonwealth Election Commission	238	92	27	1,826	2,184
055	Department of Agriculture	383	19	32	1,725	2,160
022	Office of the Commissioner of Insurance	71	4	91	1,954	2,120
133	Natural Resources Administration	-	-	-	2,028	2,028
018	Planning Board	559	627	162	262	1,610
290	State Energy Office of Public Policy	68	58	115	1,210	1,450
105	Industrial Commission	68	53	32	1,109	1,262
152	Elderly and Retired People Advocate Office	420	121	24	525	1,089
311	Gaming Commission	202	314	288	277	1,080
040	Puerto Rico Police	-	-	-	1,051	1,051
189	Institute of Forensic Sciences	190	52	9	794	1,045
298	Public Service Regulatory Board	63	51	51	747	911
023	Department of State	121	38	45	701	906
273	Permit Management Office	3	135	27	721	886

**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...*

<b>ID</b>	<b>Agency Name</b>	<b>0 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>Over 90 days</b>	<b>Total</b>
096	Women's Advocate Office	274	0	31	441	748
220	Correctional Health	16	0	0	643	660
266	Office of Public Security Affairs	56	2	2	531	590
016	Office of Management and Budget	252	190	128	19	588
026	Special Appropriations for the Central Government Retireme	-	4	21	543	568
035	Industrial Tax Exemption Office	-	0	0	564	564
272	Office of the Inspector General of the Government of Puerto	7	27	16	458	507
075	Office of the Financial Institutions Commissioner	3	39	1	433	478
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	3	3	306	313
155	State Historic Preservation Office	29	1	1	256	286
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
208	Contributions to Municipalities	176	-	-	-	176
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
030	Office of Administration and Transformation of HR in the Gov	84	6	9	24	123
243	PNP Central Committee	-	-	-	121	121
153	Advocacy for Persons with Disabilities of the Commonwealth	8	5	3	97	113
226	Joint Special Counsel on Legislative Donations	-	0	-	107	107
069	Department of Consumer Affairs	6	4	-	75	85
060	Citizen's Advocate Office (Ombudsman)	3	1	-	61	65
	Other	71	18	4	225	319
<b>Total</b>		<b>\$ 121,507</b>	<b>\$ 87,371</b>	<b>\$ 39,290</b>	<b>\$ 571,302</b>	<b>\$ 819,470</b>

Footnotes:

- (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.*

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

(figures in \$000s)

Invoicer	ID - Central Government Agency																				Other												
	83,707	71 - Department of Health	81 - Department of Education	271 - Office of Information Technology and Communications	123 - Families and Children Administration	45 - Department of Public Security	25 - Hacienda (entidad interna - fines de contabilidad)	50 - Department of Natural and Environmental Resources	49 - Department of Transportation and Public Works	122 - Department of the Family	127 - Administration for Socioeconomic Development of...	38 - Department of Justice	78 - Department of Housing	43 - Puerto Rico National Guard	329 - Socio-Economic Development Office	67 - Department of Labor and Human Resources	95 - Mental Health and Addiction Services Administration	137 - Department of Correction and Rehabilitation	31 - General Services Administration	87 - Department of Sports and Recreation		126 - Vocational Rehabilitation Administration	24 - Department of the Treasury	14 - Environmental Quality Board	124 - Child Support Administration	241 - Administration for Integral Development of Child...	21 - Emergency Management and Disaster Administration A...						
Medical Services Administration	49,147	49,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	9,138	8,197	9	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	8	921	-	-	-	-	-	2	
Instituto Socio Economico Comu	6,693	-	-	-	-	-	-	-	-	-	-	-	-	-	6,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Health	3,209	3,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PREPA	2,244	1,410	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
University of Puerto Rico	1,587	1,318	34	-	-	-	48	-	-	-	4	-	-	-	-	0	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	177	
Infrastructure Financing Authority	1,073	637	-	-	-	-	436	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fine Arts Center Corporation	700	-	-	-	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health Insurance Administration	617	-	-	-	-	617	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Maunabo	512	448	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Orocovis	484	-	477	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	
Municipio De Yauco	427	-	427	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Comerio	397	141	256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Lorenzo	393	-	391	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Bayamon	336	-	336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Labor and Human Resources	309	-	273	10	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Canovanas	277	275	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Trujillo Alto	273	204	-	-	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	
Municipio De Coamo	257	-	166	-	-	-	-	-	-	-	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	
Municipio De Luquillo	247	178	-	-	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Carolina	231	161	26	40	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Retirement System	220	181	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State Insurance Fund Corporation	210	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198	
General Services Administration	206	92	58	1	-	-	-	-	-	-	-	3	-	-	-	-	(0)	-	1	-	-	-	50	1	-	-	-	-	-	-	-	1	
Municipio De Caguas	188	-	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Caguas	184	-	-	40	-	-	-	-	-	-	85	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo Aguadilla	184	-	184	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Juan	183	7	42	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	121	
PRASA	174	13	-	-	-	-	8	-	-	-	-	22	2	-	-	-	-	-	44	76	-	-	-	-	-	-	-	-	-	-	-	10	
Municipio De Vega Baja	161	-	94	-	-	13	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Las Piedras	140	133	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Salinas	136	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Institute of Forensic Sciences	133	123	-	-	4	-	0	0	-	-	-	1	1	1	-	0	-	-	0	-	0	-	-	-	-	-	-	-	-	-	-	3	
Land Administration	127	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	125	
Municipio De Rio Grande	122	-	122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Guanica	118	83	-	-	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Guaynabo	109	26	15	-	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Juncos	106	35	40	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Barranquitas	95	-	95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
US Postal Service	91	-	-	0	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	4	
Municipio De Aguada	91	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	
Municipio De Isabela	91	52	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Governmental Agencies	85	-	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Puerto Rico Police	81	0	2	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	
Municipio De Cabo Rojo	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	
Municipio De Yabucoa	73	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Anasco	68	-	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cardiovascular Center Corporation of Puerto Rico...	67	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	967	110	275	-	95	-	-	5	32	82	77	10	-	50	-	-	17	-	15	40	2	-	9	10	-	65	-	-	-	-	72		

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