



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

Treasury Single Account ("TSA") FY 2023 Cash Flow

For the month of July FY23

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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 FY2023 actual results compared to the FY2023 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)

\$8,167	\$168	\$168
Bank Cash	July	YTD Net
Position	Cash Flow	Cash Flow

Fiscal Year 2023 began on July 1, 2022. The FY23 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly and weekly TSA cash flow reports will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published with a comparison to the same period from FY22 to help contextualize results. Please note that on July 31, 2022, Hacienda published the 1(A) report for June 30, 2022 that shows TSA cash flow results relative to the FY22 Liquidity Plan for June FY22, Q4 FY22, and the full year FY22.

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TSA Cash Flow Actual Results as of July 31, 2022

	FY23 Actual July	FY23 Actual YTD	FY22 Actual YTD (a)	Variance YTD FY23 vs FY22
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (b)	\$840	\$840	\$944	(\$104)
2 Other fund revenues & Pass-throughs (c)	33	33	17	16
3 Special Revenue receipts	31	31	30	1
4 All Other state collections (d)	44	44	53	(9)
5 Sweep Account Transfers	-	-	-	-
6 Subtotal - State collections (e)	\$947	\$947	\$1,043	(\$96)
Federal Fund Receipts				
7 Medicaid	1	1	207	(206)
8 Nutrition Assistance Program	245	245	375	(130)
9 All Other Federal Programs	452	452	101	351
10 Other	-	-	52	(52)
11 Subtotal - Federal Fund receipts	\$698	\$698	\$736	(\$38)
Balance Sheet Related				
12 Paygo charge	34	34	35	(1)
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$34	\$34	\$35	(\$1)
Plan of Adjustment Related				
15 Intragovernmental Transfers (f)	-	-	-	-
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	-	-	-
18 Total Inflows	\$1,680	\$1,680	\$1,814	(\$135)
Payroll and Related Costs (g)				
19 General fund (j)	(242)	(242)	(198)	(44)
20 Federal fund	(58)	(58)	(47)	(11)
21 Other State fund	(0)	(0)	(7)	7
22 Subtotal - Payroll and Related Costs	(\$300)	(\$300)	(\$252)	(\$48)
Operating Disbursements (h)				
23 General fund (j)	(140)	(140)	(185)	45
24 Federal fund	(126)	(126)	(105)	(21)
25 Other State fund	(83)	(83)	(67)	(16)
26 Subtotal - Vendor Disbursements	(\$350)	(\$350)	(\$357)	\$8
State-funded Budgetary Transfers				
27 General Fund (j)	(222)	(222)	(281)	59
28 Other State Fund	(4)	(4)	(8)	4
29 Subtotal - Appropriations - All Funds	(\$226)	(\$226)	(\$289)	\$63
Federal Fund Transfers				
30 Medicaid	(1)	(1)	-	(1)
31 Nutrition Assistance Program	(231)	(231)	(383)	151
32 All other federal fund transfers	-	-	(98)	98
33 Subtotal - Federal Fund Transfers	(\$232)	(\$232)	(\$481)	\$249
Other Disbursements - All Funds				
34 Retirement Contributions	(227)	(227)	(222)	(4)
35 Tax Refunds & other tax credits (i) (j)	(105)	(105)	(94)	(11)
36 Title III Costs	(8)	(8)	(14)	6
37 State Cost Share	-	-	-	-
38 Milestone Transfers	-	-	-	-
39 Custody Account Transfers	-	-	(5)	5
40 Other items paid from FY22 Surplus	-	-	-	-
41 Cash Reserve	-	-	-	-
42 All Other	-	-	-	-
43 Subtotal - Other Disbursements - All Funds	(\$339)	(\$339)	(\$335)	(\$4)
Plan of Adjustment Related				
44 Disbursements to Paying Agent	(64)	(64)	-	(64)
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	(\$64)	(\$64)	-	(\$64)
47 Total Outflows	(\$1,512)	(\$1,512)	(\$1,715)	\$203
48 Net Operating Cash Flow	\$168	\$168	\$99	\$69
49 Bank Cash Position, Beginning	7,999	7,999	11,671	(\$3,672)
50 Bank Cash Position, Ending	\$8,167	\$8,167	\$11,770	(\$3,603)
Memo: Summary of Accounts				
Operational	\$4,104			
Reserves (k)	4,063			
Total Bank Cash Position	\$8,167			

Note: Refer to page 10 for footnote reference descriptions.

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- (a) Represents FY2022 actual results through July 31, 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 \$0.35M in interest income in FY23 from earnings on the TSA cash balance.
- (e) As of July 31, 2022, there are \$18M 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").

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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 \$18M 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 \$18M. 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 FY23	Actual YTD FY22	Var \$ YTD FY23	Var % YTD FY23
General Fund Collections				
Corporations	\$171	\$132	\$39	30%
FY20 Deferrals/Extensions	-	-	-	NA
Individuals	\$217	224	(7)	-3%
FY20 Deferrals/Extensions	-	-	-	NA
Partnerships	7	5	1	24%
Act 154	97	189	(93)	-49%
Non Residents Withholdings	32	42	(10)	-24%
Current Year Collections	31	41	(10)	-24%
Current Year NRW for FEDE (Act 73-2008) (b)	1	1	(1)	-45%
Motor Vehicles	43	52	(9)	-18%
Rum Tax (c)	29.1	57	(28)	-49%
Alcoholic Beverages	11	25	(15)	-58%
Cigarettes (d)	23	13	10	78%
HTA	37	42	(5)	-11%
Gasoline Taxes	11	9	2	19%
Gas Oil and Diesel Taxes	0	1	(1)	-54%
Vehicle License Fees (\$15 portion)	2	3	(1)	-40%
Vehicle License Fees (\$25 portion)	4	7	(3)	-41%
Petroleum Tax	17	16	1	3%
Other	3	5	(3)	-48%
CRUDITA	11	10	2	16%
Other General Fund	45	28	17	60%
Total	\$722	\$820	(\$98)	-12%
SUT Collections (e)	118	123	(6)	-5%
Total General Fund Collections	\$ 840	\$ 944	\$ (104)	-11%

Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Positive variance of +\$31M relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

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Other State Fund Collections Summary

Key Takeaways / Notes

- 1.) Other state fund collections are 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.

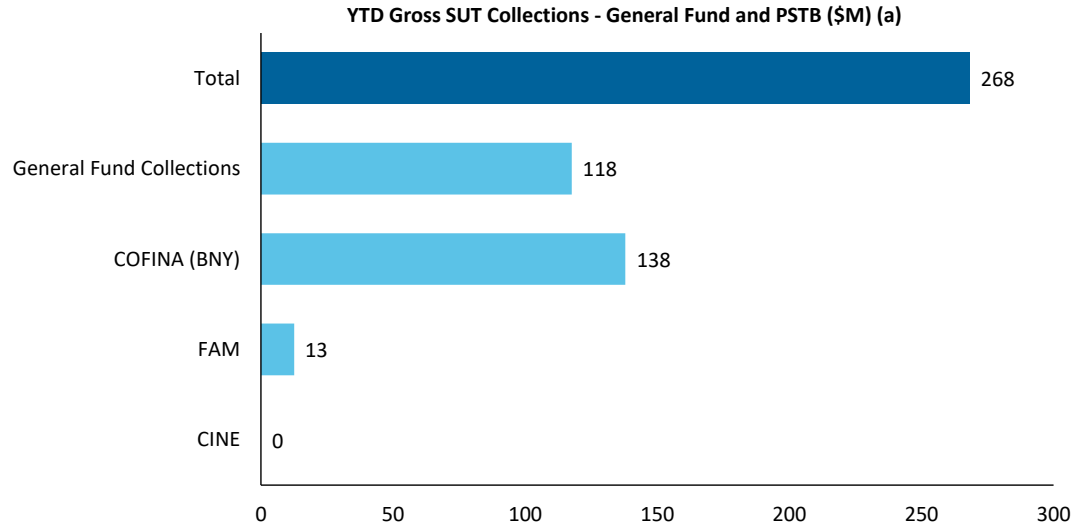
Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual YTD FY23	Actual YTD FY22	Var \$ YTD FY23	Var % YTD FY23
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$33	\$17	\$16	93%
ASC Pass Through	\$1	2	(1)	-43%
Special Revenue Fund (Agency Collections)	31	30	1	2%
Department of Education	1	1	(0)	-12%
Department of Health	8	4	4	90%
Department of State	1	1	0	3%
All Other	21	24	(3)	-12%
Other State Collections	44	53	(9)	-16%
Bayamón University Hospital	0	0	0	145%
Adults University Hospital (UDH)	5	3	2	67%
Pediatric University Hospital	3	2	1	55%
Commissioner of the Financial Institution	1	1	0	11%
Department of Housing	0	1	(1)	-100%
Gaming Commission	18	19	(1)	-6%
All Other	16	26	(10)	-39%
Total	\$108	\$100	\$8	8%

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 31, 2022 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.

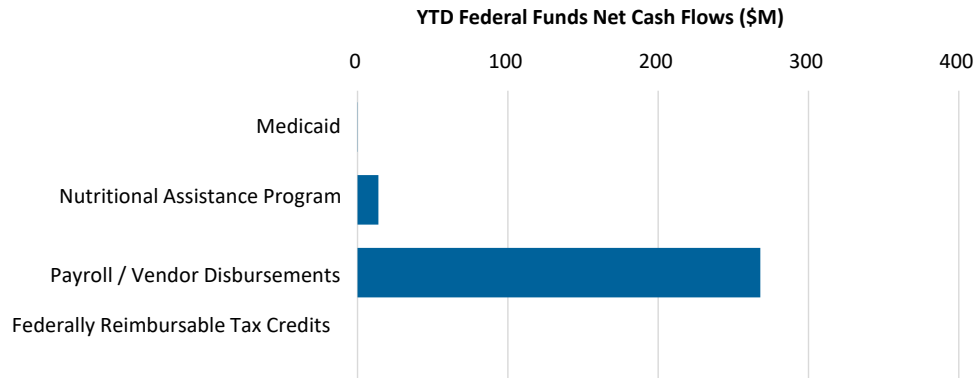
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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.

Monthly FF Net Surplus (Deficit)	FF Inflows		FF Outflows		Net Cash
					Flow
Medicaid (ASES)	\$	1	\$	(1)	\$ 0
Nutritional Assistance Program (NAP)		\$245		(231)	14
Payroll / OpEx / Other Federal Programs, incl. COVID		\$452		(184)	268
Federally Reimbursable Tax Credits		-		-	-
Total (a)		\$698		\$ (417)	\$ 282

YTD Cumulative FF Net Surplus (Deficit)	FF Inflows		FF Outflows		Net Cash
					Flow
Medicaid (ASES)	\$	1	\$	(1)	\$ 0
Nutritional Assistance Program (NAP)		245		(231)	14
Payroll / OpEx / Other Federal Programs, incl. COVID		452		(184)	268
Federally Reimbursable Tax Credits		-		-	-
Total (a)		\$ 698		\$ (417)	\$ 282



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.

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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)	\$ -
Employee Retirement System	-
Public Building Authority	-
Judiciary & Teacher Retire. Systems	-
Department of Labor	-
Office of the Court Admin.	-
DDEC	-
Other CW Entities	-
U.S. Department of Justice	-
Total	\$ -

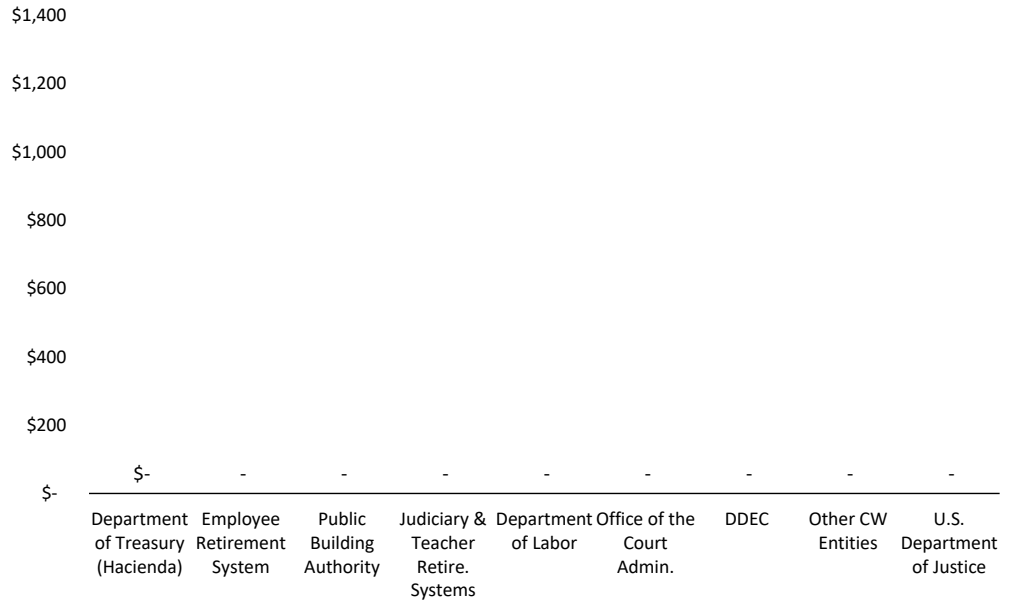
Key Takeaways / Notes: Plan Disbursements

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

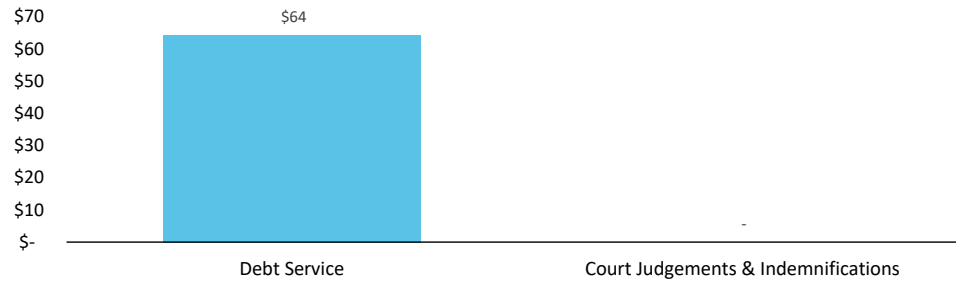
Plan-Related TSA Disbursements (\$M)

	Actual YTD
Debt Service	\$ 64
Court Judgements & Indemnifications	-
Total	\$ 64

Plan-Related Introgovernmental Transfers (\$M)



Plan-Related Disbursements (\$M)



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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	\$ 185,514	\$ 45,891	\$ 231,405
081	Department of Education	139,653	5,103	144,755
271	Office of Information Technology and Communications	47,502	-	47,502
123	Families and Children Administration	41,926	159	42,086
045	Department of Public Security	35,184	12	35,196
049	Department of Transportation and Public Works	31,391	149	31,540
050	Department of Natural and Environmental Resources	31,072	61	31,133
025	Hacienda (entidad interna - fines de contabilidad)	30,639	432	31,072
122	Department of the Family	25,610	110	25,720
329	Socio-Economic Development Office	11,983	6,726	18,709
038	Department of Justice	17,061	293	17,354
127	Administration for Socioeconomic Development of the Family	15,669	229	15,897
078	Department of Housing	14,523	53	14,576
043	Puerto Rico National Guard	13,450	53	13,503
095	Mental Health and Addiction Services Administration	10,692	240	10,932
067	Department of Labor and Human Resources	10,677	8	10,685
137	Department of Correction and Rehabilitation	9,849	11	9,860
031	General Services Administration	8,864	58	8,922
126	Vocational Rehabilitation Administration	7,532	1	7,532
087	Department of Sports and Recreation	6,878	162	7,040
024	Department of the Treasury	6,166	19	6,185
014	Environmental Quality Board	5,782	329	6,111
241	Administration for Integral Development of Childhood	4,779	921	5,699
124	Child Support Administration	4,937	89	5,026
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
010	General Court of Justice	4,328	2	4,330
120	Veterans Advocate Office	3,906	2	3,908
015	Office of the Governor	2,375	39	2,414
028	Commonwealth Election Commission	2,199	-	2,199
022	Office of the Commissioner of Insurance	2,172	-	2,172
055	Department of Agriculture	2,171	0	2,171
018	Planning Board	2,117	1	2,118
133	Natural Resources Administration	1,879	149	2,028
311	Gaming Commission	1,999	0	1,999
037	Civil Rights Commission	1,544	-	1,544
290	State Energy Office of Public Policy	1,519	-	1,519
105	Industrial Commission	1,253	191	1,444
189	Institute of Forensic Sciences	1,109	-	1,109

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
040	Puerto Rico Police	1,039	13	1,051
298	Public Service Regulatory Board	1,021	0	1,021
273	Permit Management Office	1,021	-	1,021
152	Elderly and Retired People Advocate Office	922	0	922
096	Women's Advocate Office	730	153	883
023	Department of State	877	-	877
220	Correctional Health	672	-	672
016	Office of Management and Budget	637	6	643
026	Special Appropriations for the Central Government Retireme	570	-	570
075	Office of the Financial Institutions Commissioner	568	-	568
035	Industrial Tax Exemption Office	564	-	564
266	Office of Public Security Affairs	546	-	546
272	Office of the Inspector General of the Government of Puerto	527	-	527
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	309	0	309
155	State Historic Preservation Office	305	4	309
089	Horse Racing Industry and Sport Administration	233	-	233
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
243	PNP Central Committee	121	-	121
069	Department of Consumer Affairs	110	2	112
060	Citizen's Advocate Office (Ombudsman)	112	0	112
226	Joint Special Counsel on Legislative Donations	108	-	108
153	Advocacy for Persons with Disabilities of the Commonwealth	106	-	106
042	Firefighters Corps	64	-	64
	Other	350	3	354
Total		\$ 763,045	\$ 61,739	\$ 824,784

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	\$ 22,075	\$ 25,703	\$ 11,204	\$ 172,423	\$ 231,405
081	Department of Education	30,084	48,250	22,696	43,726	144,755
271	Office of Information Technology and Communications	163	8,419	4,382	34,538	47,502
123	Families and Children Administration	2,064	1,508	589	37,924	42,086
045	Department of Public Security	7,858	1,096	481	25,761	35,196
049	Department of Transportation and Public Works	3,035	3,350	568	24,587	31,540
050	Department of Natural and Environmental Resources	596	11,350	2,515	16,672	31,133
025	Hacienda (entidad interna - fines de contabilidad)	2,182	1,743	735	26,412	31,072
122	Department of the Family	369	1,733	639	22,979	25,720
329	Socio-Economic Development Office	6,202	2,849	27	9,631	18,709
038	Department of Justice	2,926	749	341	13,338	17,354
127	Administration for Socioeconomic Development of the Family	1,398	1,476	202	12,822	15,897
078	Department of Housing	292	458	371	13,455	14,576
043	Puerto Rico National Guard	1,038	683	556	11,226	13,503
095	Mental Health and Addiction Services Administration	2,174	3,003	854	4,900	10,932
067	Department of Labor and Human Resources	945	1,188	550	8,003	10,685
137	Department of Correction and Rehabilitation	1,580	1,333	294	6,653	9,860
031	General Services Administration	592	506	505	7,319	8,922
126	Vocational Rehabilitation Administration	690	1,178	218	5,446	7,532
087	Department of Sports and Recreation	96	211	38	6,696	7,040
024	Department of the Treasury	4,214	1,463	258	251	6,185
014	Environmental Quality Board	395	359	215	5,142	6,111
241	Administration for Integral Development of Childhood	1,824	612	325	2,939	5,699
124	Child Support Administration	587	741	194	3,504	5,026
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
010	General Court of Justice	876	32	92	3,330	4,330
120	Veterans Advocate Office	9	18	55	3,827	3,908
015	Office of the Governor	255	106	11	2,042	2,414
028	Commonwealth Election Commission	138	221	64	1,776	2,199
022	Office of the Commissioner of Insurance	65	63	46	1,999	2,172
055	Department of Agriculture	40	396	4	1,731	2,171
018	Planning Board	549	651	506	413	2,118
133	Natural Resources Administration	-	-	-	2,028	2,028
311	Gaming Commission	68	1,652	21	257	1,999
037	Civil Rights Commission	1,503	4	4	34	1,544
290	State Energy Office of Public Policy	66	83	95	1,275	1,519
105	Industrial Commission	137	104	50	1,153	1,444
189	Institute of Forensic Sciences	88	186	26	809	1,109
040	Puerto Rico Police	-	-	-	1,051	1,051
298	Public Service Regulatory Board	118	83	43	777	1,021
273	Permit Management Office	4	134	143	740	1,021
152	Elderly and Retired People Advocate Office	118	161	104	539	922

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
096	Women's Advocate Office	125	285	0	473	883
023	Department of State	54	77	15	732	877
220	Correctional Health	12	16	0	644	672
016	Office of Management and Budget	206	295	5	137	643
026	Special Appropriations for the Central Government Retireme	-	2	6	562	570
075	Office of the Financial Institutions Commissioner	81	37	14	435	568
035	Industrial Tax Exemption Office	0	0	-	564	564
266	Office of Public Security Affairs	2	15	2	527	546
272	Office of the Inspector General of the Government of Puerto	16	10	27	473	527
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	-	3	306	309
155	State Historic Preservation Office	13	38	1	256	309
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
243	PNP Central Committee	-	-	-	121	121
069	Department of Consumer Affairs	10	25	4	75	112
060	Citizen's Advocate Office (Ombudsman)	38	7	6	61	112
226	Joint Special Counsel on Legislative Donations	0	1	-	107	108
153	Advocacy for Persons with Disabilities of the Commonwealth	5	12	1	88	106
042	Firefighters Corps	-	-	-	64	64
	Other	128	65	3	158	354
Total		\$ 98,104	\$ 124,740	\$ 50,108	\$ 551,832	\$ 824,784

Footnotes:

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- (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	Agency																										
		71 - Department of Health	81 - Department of Education	45 - Department of Public Security	123 - Families and Children Administration	271 - Office of IT and Communications	49 - Department of Transportation and Public Works	25 - Hacienda (entidad interna - fines de contabilidad)	122 - Department of the Family	137 - Department of Correction and Rehabilitation	50 - Dept. of Natural and Environmental Resources	38 - Department of Justice	10 - General Court of Justice	127 - ADSEF	78 - Department of Housing	43 - Puerto Rico National Guard	329 - Socio-Economic Development Office	67 - Department of Labor and Human Resources	31 - General Services Administration	87 - Department of Sports and Recreation	95 - ASSMCA	126 - Vocational Rehabilitation Administration	14 - Environmental Quality Board	241 - ACUDEN	124 - Child Support Administration	21 - Emergency Mgmt and Disaster Administration	Other	
61,731	61,731	45,891	5,103	-	159	12	149	61	432	110	6,726	293	229	53	53	240	8	11	58	1	162	19	329	921	89	65	559	
Medical Services Administration	29,634	29,628	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	0	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	9,132	8,197	9	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	921	4	-	-	-
Instituto Socio Economico Comu	6,693	-	-	-	-	-	-	-	-	-	6,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,209	3,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-
PREPA	1,998	1,164	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,689	1,380	79	-	-	-	-	\$48	-	-	-	-	4	-	-	-	0	-	0	-	-	-	-	-	-	-	-	177
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fine Arts Center Corporation	573	13	176	-	-	-	-	\$8	-	-	-	22	-	2	216	7	-	44	-	76	-	-	-	-	-	-	-	10
Health Insurance Administration	424	42	383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	420	-	-	-	-	-	-	-	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	382	-	380	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	321	160	26	-	40	-	-	-	-	5	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	284	141	144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	277	-	268	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-
Department of Labor and Human Resources	265	-	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	237	-	234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Municipio De Trujillo Alto	235	-	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	226	-	226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	220	-	12	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205
Municipio De Luquillo	205	-	138	-	-	-	-	-	-	-	-	5	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	197	-	197	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Insurance Fund Corporation	196	192	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	195	181	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	190	178	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	166	94	-	1	-	-	-	-	-	-	-	3	-	-	0	-	-	-	-	1	15	50	-	-	1	-	1	
Municipio Autonomo Aguadilla	163	-	118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	-	-	-	-	-	-	-
Municipio De San Juan	149	129	-	-	-	12	0	0	-	-	-	1	1	1	-	0	0	0	0	0	-	-	-	-	-	-	-	4
PRASA	144	-	-	-	-	-	-	-	-	-	-	59	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	140	133	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	139	-	139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Salinas	127	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	125
Institute of Forensic Sciences	119	-	105	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	118	-	51	-	-	-	-	-	13	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	108	-	104	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guanica	90	-	-	-	-	-	12	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	75	-	2
Municipio Autonomo De Guaynabo	87	-	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	83	3	2	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Municipio De Barranquitas	78	-	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	74	25	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	71	-	-	-	-	-	68	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	69	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Agencies	67	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Police	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-
Municipio De Cabo Rojo	60	23	2	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	59	-	41	-	-	-	-	-	-	-	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	56	-	-	-	-	-	34	-	-	-	-	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	52	-	-	-	52	-	-	-	-	103	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	735	94	221	-	57	-	-	5	-	103	30	4	16	21	50	16	-	9	15	-	40	4	9	-	10	3	29	

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