

## Requirement 1 (A)



### ***Puerto Rico Department of Treasury***

*Treasury Single Account ("TSA") FY 2021 Cash Flow*

*For the month of August FY21*

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## Glossary

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

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 actual results.
- 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)

\$7,457	(\$137)	\$35	(\$244)	(\$264)
Bank Cash	August	Monthly	YTD Net	YTD Net
Position	Cash Flow	Variance	Cash Flow	Cash Flow Variance

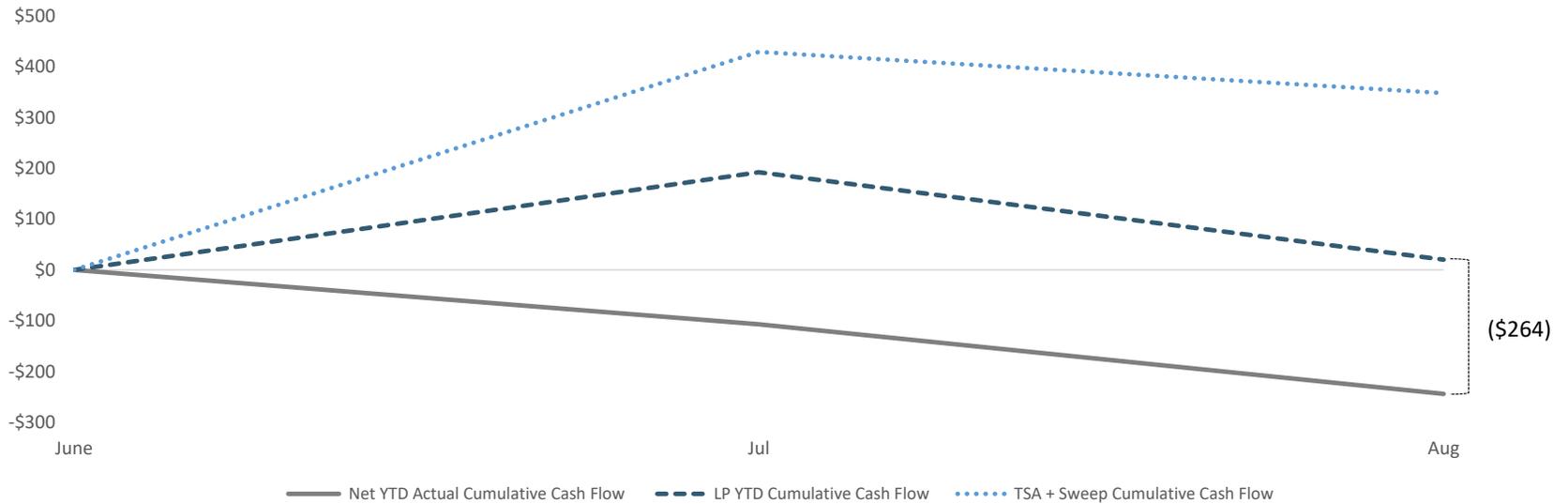
**Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of August 31, 2020**

<b>Cash Flow line item</b>	<b>Variance Bridge (\$M)</b>	<b>Comments</b>
Liquidity Plan Projected Cash Balance 8/31/20:	\$ 7,721	1. Throughout July and August, complications with the revenue recognition process at DTPR has slowed the recording of certain revenues and subsequently certain state-funded budgetary transfers from the TSA that are funded by these revenues. This variance is expected to reverse in subsequent months 2. Vendor disbursements variance is mainly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods. The YTD build in AP suggests the variance is partially due to temporary invoice payment delays. 3. Other disbursements variance is primarily driven by a reprogramming of \$34M in FY20 budgeted capital expenditures to ASEM for capital expenditures. The transfer was executed in FY21 on August 10, 2020, creating a permanent variance. 4. TSA receipts of state collections are approximately \$359M behind plan. This is offset by the increase in the SURI sweep account balance, which has increased by \$592M this fiscal year. As the reconciliation process improves, the SURI sweep account balance will be transferred to the TSA, offsetting the collections variance.
1 GF Appropriations	120	
2 Vendor Disbursements	101	
3 Other State-Funded Disbursements	(58)	
4 State Collections	(359)	
All Other	(69)	
Actual TSA Cash Balance	<u>\$ 7,457</u>	
SURI GenTax Sweep Account Balance	1,616	
TSA Plus Sweep Account Balance	<u>\$ 9,073</u>	

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*YTD TSA Cash Flow Summary - Actual vs LP*

**TSA Cumulative YTD Net Cash Flow (\$M)**

SURI Sweep Account Balance:	\$1,616
LP Bank Cash Balance:	\$7,721
Actual TSA Bank Cash Balance:	\$7,457



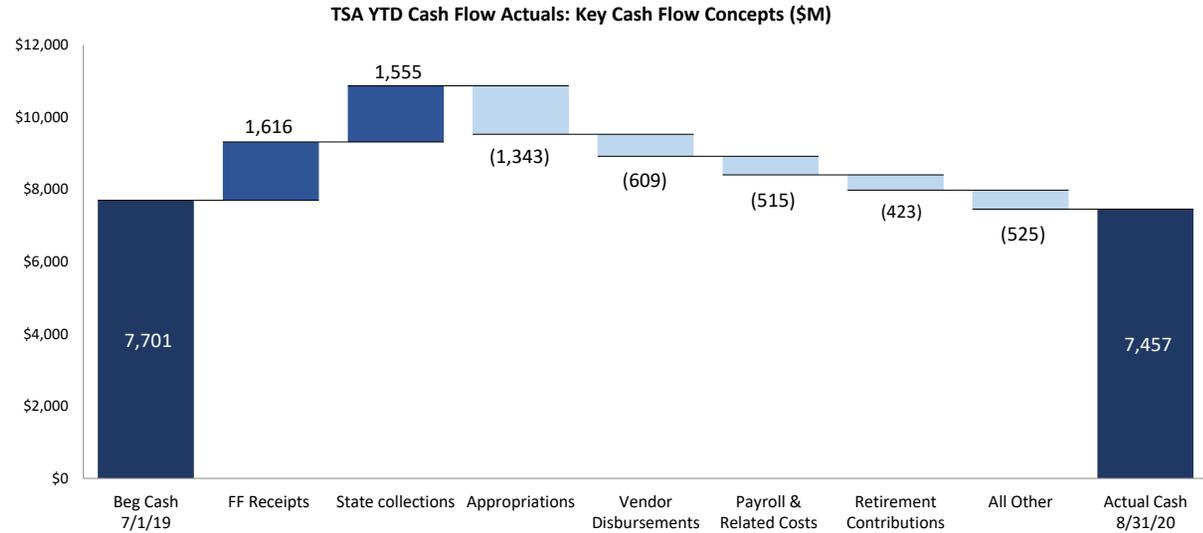
**YTD Actuals vs. Liquidity Plan**

YTD net cash flow is -\$244M and cash flow variance to the Liquidity Plan is -\$264M. Lower than expected cash flow is mainly driven by operational delays in sweeping cash from the main collection account into the TSA due to the ongoing transition to SURI. This difference is expected to be offset in the first quarter this fiscal year.

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

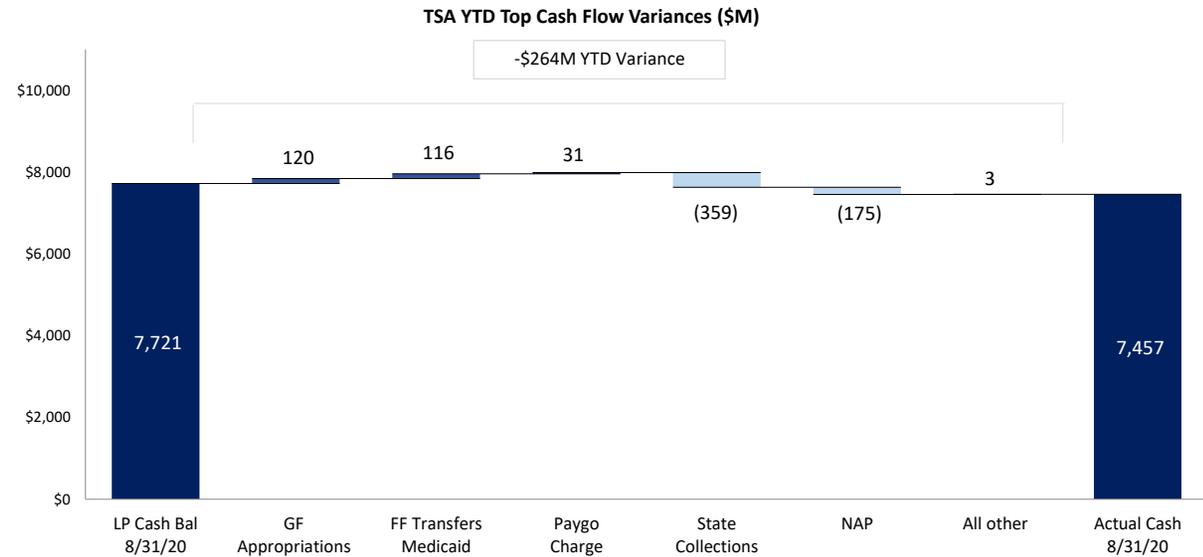
**Net Cash Flow - YTD Actuals**

1.) Federal Fund receipts of \$1,616M represent 51% of YTD inflows, but are offset by Federal Fund disbursements, with YTD net deficit of -\$32M. (See page 13 for additional detail). Secondary positive drivers are strong General Fund collections and spending within budget.



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

1.) The negative variance in YTD collections is mainly driven by operational delays in sweeping cash from the main collection account into the TSA due to the ongoing transition to SURI. This difference is expected to be offset in the first quarter this fiscal year.



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TSA Cash Flow Actual Results as of August 31, 2020

	FY21 Actual August	FY21 LP August	Variance August	FY21 Actual YTD	FY21 LP YTD	FY20 Actual YTD	Variance YTD FY21 vs LP
<i>(figures in Millions)</i>							
<b>State Collections</b>							
1 General fund collections (a)	\$723	\$612	\$110	\$1,031	\$1,217	\$1,933	(\$187)
2 Deferred GF Receipts (COVID-19 Exec Action)	—	67	(67)	\$357	534	—	(177)
3 Other fund revenues & Pass-throughs (b)	17	15	2	33	30	186	4
4 Special Revenue receipts	31	39	(8)	88	74	69	13
5 All Other state collections (c)	18	28	(10)	47	60	48	(13)
6 Sweep Account Transfers	—	—	—	—	—	—	—
7 Subtotal - State collections	\$789	\$761	\$28	\$1,555	\$1,915	\$2,236	(\$359)
<b>Federal Fund Receipts</b>							
8 Medicaid	408	474	(66)	818	883	213	(65)
9 Nutrition Assistance Program	233	180	53	510	328	457	183
10 All Other Federal Programs	88	253	(165)	194	394	220	(199)
11 Other	41	21	20	93	84	114	10
12 Subtotal - Federal Fund receipts	\$769	\$928	(\$158)	\$1,616	\$1,688	\$1,004	(\$72)
<b>Balance Sheet Related</b>							
13 Paygo Receipts	66	45	21	120	90	127	31
14 Other	—	—	—	—	—	—	—
15 Subtotal - Other Inflows	\$66	\$45	\$21	\$120	\$90	\$127	\$31
16 <b>Total Inflows</b>	<b>\$1,624</b>	<b>\$1,734</b>	<b>(\$110)</b>	<b>\$3,291</b>	<b>\$3,692</b>	<b>\$3,367</b>	<b>(\$401)</b>
<b>Payroll and Related Costs (d)</b>							
17 General fund (e)	(206)	(211)	6	(409)	(417)	(421)	8
18 Federal fund	(42)	(46)	4	(83)	(90)	(91)	7
19 Other State fund	(12)	(10)	(2)	(23)	(20)	(25)	(4)
20 Subtotal - Payroll and Related Costs	(\$260)	(\$267)	\$8	(\$515)	(\$526)	(\$537)	\$11
<b>Operating Disbursements (f)</b>							
21 General fund (e)	(163)	(138)	(25)	(273)	(278)	(194)	5
22 Federal fund	(122)	(207)	85	(222)	(304)	(352)	82
23 Other State fund	(45)	(54)	9	(114)	(128)	(100)	14
24 Subtotal - Vendor Disbursements	(\$330)	(\$399)	\$69	(\$609)	(\$710)	(\$646)	\$101
<b>State-funded Budgetary Transfers</b>							
25 General Fund (e)	(102)	(159)	56	(226)	(346)	(365)	120
26 Other State Fund	(24)	(37)	13	(46)	(64)	(49)	17
27 Subtotal - Appropriations - All Funds	(\$126)	(\$196)	\$70	(\$272)	(\$410)	(\$413)	\$138
<b>Federal Fund Transfers</b>							
28 Medicaid	(394)	(500)	105	(818)	(934)	(209)	116
29 Nutrition Assistance Program	(229)	(180)	(50)	(503)	(328)	(428)	(175)
30 All other federal fund transfers	(5)	(21)	15	(22)	(41)	—	19
31 Subtotal - Appropriations - All Funds	(\$629)	(\$700)	\$71	(\$1,343)	(\$1,303)	(\$638)	(\$40)
<b>All other state-funded disbursements</b>							
32 Retirement Contributions	(206)	(217)	12	(423)	(435)	(416)	12
33 Tax Refunds & other tax credits (e)	(143)	(105)	(38)	(276)	(245)	(63)	(31)
34 Title III Costs	(14)	(6)	(8)	(38)	(28)	(26)	(10)
35 State Cost Share	—	—	—	—	—	(34)	—
36 Milestone Transfers	(2)	(14)	12	(2)	(14)	—	12
37 Other Disbursements	—	(1)	1	—	(2)	—	2
38 Cash Reserve	—	—	—	—	—	—	—
39 All Other	(52)	—	(52)	(58)	—	(13)	(58)
40 Subtotal - Other Disbursements - All Funds	(\$417)	(\$343)	(\$73)	(\$797)	(\$723)	(\$552)	(\$74)
41 <b>Total Outflows</b>	<b>(\$1,761)</b>	<b>(\$1,906)</b>	<b>\$144</b>	<b>(\$3,536)</b>	<b>(\$3,672)</b>	<b>(\$2,785)</b>	<b>\$136</b>
42 <b>Net Cash Flow</b>	<b>(\$137)</b>	<b>(\$172)</b>	<b>\$35</b>	<b>(\$244)</b>	<b>\$20</b>	<b>\$582</b>	<b>(\$264)</b>
43 Bank Cash Position, Beginning (g)	7,594	7,893	(299)	7,701	7,701	7,225	—
44 <b>Bank Cash Position, Ending (g)</b>	<b>\$7,457</b>	<b>\$7,721</b>	<b>(\$264)</b>	<b>\$7,457</b>	<b>\$7,721</b>	<b>\$7,807</b>	<b>(\$264)</b>

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

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*FY20 TSA Cash Flow Actual Results - Footnotes*

Footnotes:

- (a) 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.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) 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 \$2M in interest income in FY20 from earnings on the TSA cash balance.
- (d) 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).
- (e) 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 \$465M as of August 31, 2020. Of this amount, \$459M was disbursed in FY2020 and \$8M in FY2021.
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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General Fund Collections Summary

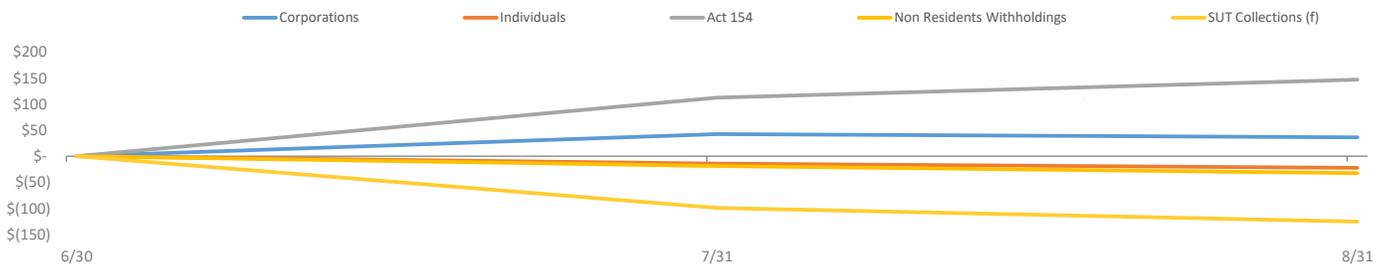
Key Takeaways / Notes

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

1.) The ongoing transition from Hacienda Colecturia to the new SURI platform has temporarily lengthened the process of reconciling and transferring collections held in a sweep account to the TSA. This has resulted in TSA cash receipts of General Fund revenues being behind forecast, while General Fund revenues including those in the sweep account are ahead of forecast. There are currently \$1,616M in collections in the sweep account pending reconciliation and transfer to the TSA. Other General Fund revenue includes some receipts in the sweep account that have not been allocated to other concepts and this amount is approximately \$150M as of the date of this report. Deferred FY20 revenue amounts are only available through July 31, 2020. The collections schedule will be updated as information becomes available.

	Actual (a) YTD 8/31	LP YTD 8/31	Var \$ YTD 8/31	Var % YTD 8/31
<b>General Fund Collections</b>				
Corporations	286	250	36	14%
FY21 Collections	94	116	(22)	-19%
FY21 CIT for FEDE (Act 73-2008) (b)	7	7	(0)	-1%
FY20 Deferrals/Extensions	185	127	58	45%
Individuals	494	516	(22)	-4%
FY21 Collections	349	281	69	24%
FY20 Deferrals/Extensions	144	235	(91)	-39%
Act 154	365	218	147	68%
Non Residents Withholdings	42	75	(34)	-45%
FY21 Collections	40	73	(32)	-45%
FY21 NRW for FEDE (Act 73-2008) (b)	1	2	(1)	-54%
Motor Vehicles	85	44	41	94%
Rum Tax (c)	72	28	44	161%
Alcoholic Beverages	45	34	10	30%
Cigarettes (d)	21	18	4	21%
HTA	61	91	(30)	-33%
Gasoline Taxes	12	28	(16)	-57%
Gas Oil and Diesel Taxes	2	4	(2)	-56%
Vehicle License Fees (\$15 portion)	7	4	3	95%
Vehicle License Fees (\$25 portion)	16	18	(1)	-8%
Petroleum Tax	18	36	(17)	-48%
Other	6	3	3	97%
CRUDITA	12	43	(31)	-97%
Transfer Petroleum Tax "CRUDITA"	1	28	(27)	-97%
Crudita to PRIFA (clawback)	11	15	(4)	-24%
Other General Fund	246	56	190	339%
<b>Total (e)</b>	<b>\$1,728</b>	<b>\$1,374</b>	<b>\$355</b>	<b>26%</b>
SUT Collections (e)	252	377	(126)	-33%
FY21 Collections	224	206	17	8%
FY20 Deferrals/Extensions	28	171	(143)	-84%
<b>Total General Fund Collections (f)</b>	<b>\$ 1,980</b>	<b>\$ 1,751</b>	<b>\$ 229</b>	<b>13%</b>
Less YTD Increase in Sweep Account Balance	(592)			
<b>Total TSA Cash General Fund Collections</b>	<b>\$ 1,388</b>	<b>\$ 1,751</b>	<b>\$ (363)</b>	<b>-21%</b>

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



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) This amount includes rum tax moratorium revenues.
- (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.
- (f) This amount includes year-to-date collections in the SURI sweep account, which also holds some SRF collections pending reconciliation.

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*Other State Fund Collections Summary (a)*

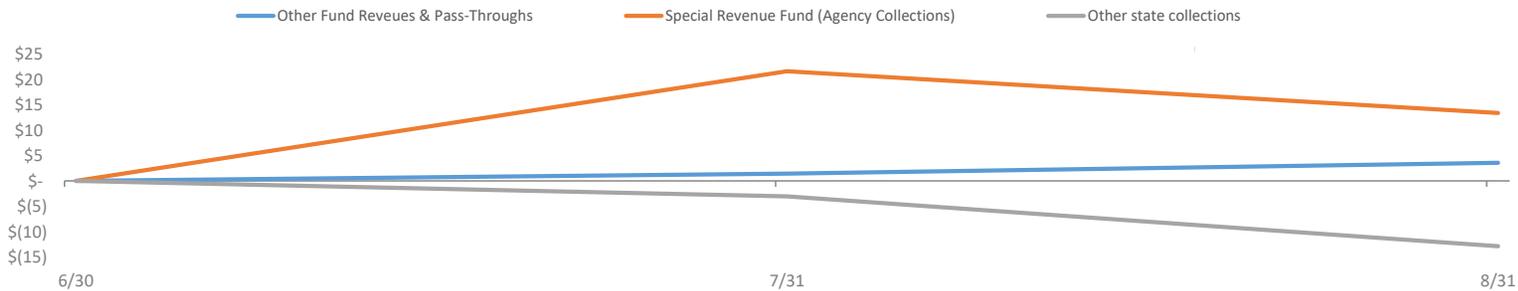
**Key Takeaways / Notes**

- 1.) Other state fund collections are ahead of the Liquidity Plan. Small overall 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) YTD 8/31	LP YTD 8/31	Var \$ YTD 8/31	Var % YTD 8/31
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	33	30	4	12%
Electronic Lottery	-	-	-	NA
Cigarettes (PRITA)	6	6	-	0%
ASC Pass Through	2	3	(1)	-29%
ACCA Pass Through	16	11	5	40%
Other	9	9	(0)	0%
Special Revenue Fund (Agency Collections)	88	74	13	18%
Department of Education	10	3	7	255%
Department of Health	9	13	(4)	-32%
Department of State	9	2	6	258%
All Other	60	56	4	8%
Other State Collections	47	60	(13)	-22%
Bayamón University Hospital	1	1	(0)	-18%
Adults University Hospital (UDH)	5	4	1	31%
Pediatric University Hospital	4	3	1	18%
Commissioner of the Financial Institution	2	5	(2)	-46%
Department of Housing	4	2	2	80%
All Other	30	44	(14)	-32%
<b>Total</b>	<b>\$168</b>	<b>\$164</b>	<b>\$4</b>	<b>2%</b>

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



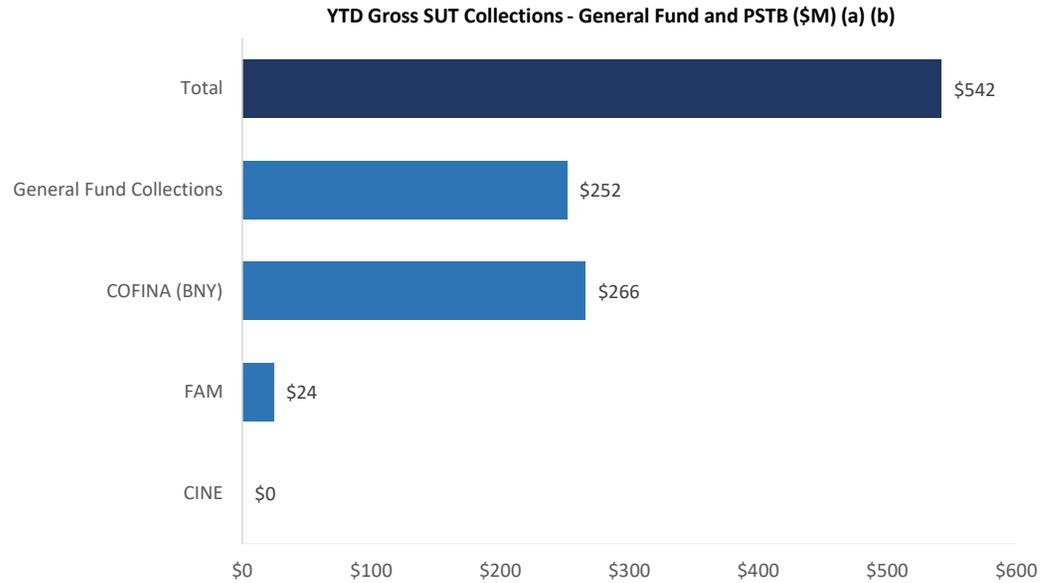
**Footnotes:**

- (a) These amounts are collected by DTPR and immediately appropriated as set forth in the table on this page.

**Puerto Rico Department of Treasury | AAFAF**  
*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. The General Fund Collections amount on the right may include some FY20 revenues. DTPR is working to analyze collections and the schedule will be updated with details on current year versus previous year revenues as information becomes available.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of August 31, 2020 there is \$40M 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 | AAFAF**  
*Federal Funds Net Cash Flow Summary*

**Key Takeaways / Notes**

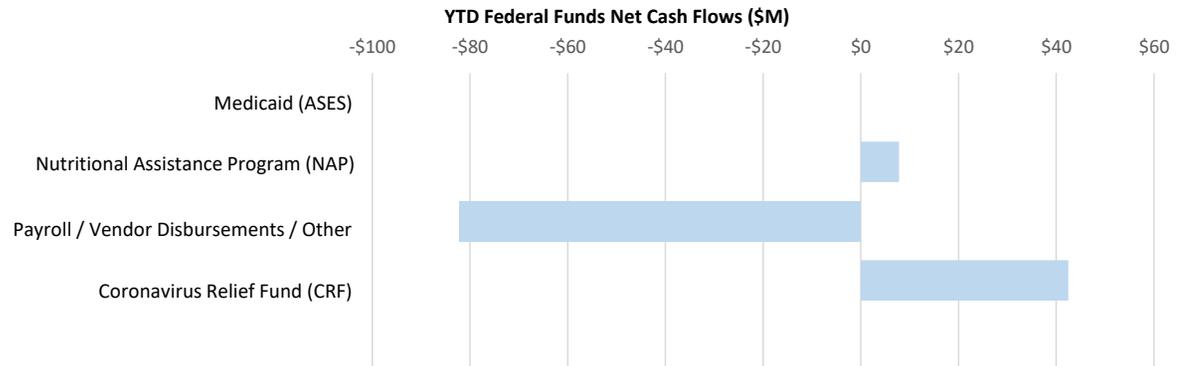
- Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Currently, there may be temporary surplus / (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. These funds are held in a separate account outside of TSA and being disbursed according to the Strategic Disbursement Plan. Some of the measures are initially paid out through TSA, and later reimbursed from the CRF account. Additionally, \$400 million was transferred out of TSA to advance a portion of the \$1,200 CARES Act stimulus checks to individuals on May 1, 2020, and subsequently reimbursed on May 7, 2020. This transfer and reimbursement flowed through the Other Disbursements line of the cash flow summary.

Footnotes

- 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.
- Note that the Liquidity Plan will generally project a YTD deficit and surplus each week for Medicaid and CRF funding, respectively. This is due to deficit and surpluses carried forward from FY20 (FY20 federal receipts in excess of FY20 federal fund outlays and spending prior to CRF reimbursement) that were assumed to unwind throughout the first quarter of FY21 as funds received in FY20 were utilized, thus resulting in projected net cash flow deficits and surpluses for the full year FY21 in Medicaid funding (-\$51M) and CRF (\$42M), yielding a projected -\$9m net deficit projected for FY21. Aside from the aforementioned projected cash flow surplus and deficit, all other federally funded cash flows are assumed to result in zero net cash flow for the full FY20, and week-to-week variations are assumed to be timing related.

Monthly FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
Medicaid (ASES)	\$ 408	\$ (394)	\$ 14	\$ (25)	\$ 39
Nutritional Assistance Program (NAP)	233	(229)	3	-	3
Payroll / Vendor Disbursements / Other Federal Programs	88	(146)	(58)	-	(58)
Coronavirus Relief Fund (CRF)	41	(23)	18	-	18
<b>Total (a)</b>	<b>\$ 769</b>	<b>\$ (793)</b>	<b>\$ (24)</b>	<b>\$ (25)</b>	<b>\$ 2</b>

YTD Cumulative FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	LP Net Cash Flow	
Medicaid (ASES)	\$ 818	\$ (818)	\$ -	\$ (51)	\$ 51
Nutritional Assistance Program (NAP)	510	(503)	8	-	8
Payroll / Vendor Disbursements / Other Federal Programs	194	(276)	(82)	-	(82)
Coronavirus Relief Fund (CRF)	93	(51)	42	42	0
<b>Total (a)</b>	<b>\$ 1,616</b>	<b>\$ (1,648)</b>	<b>\$ (32)</b>	<b>\$ (9)</b>	<b>\$ (23)</b>



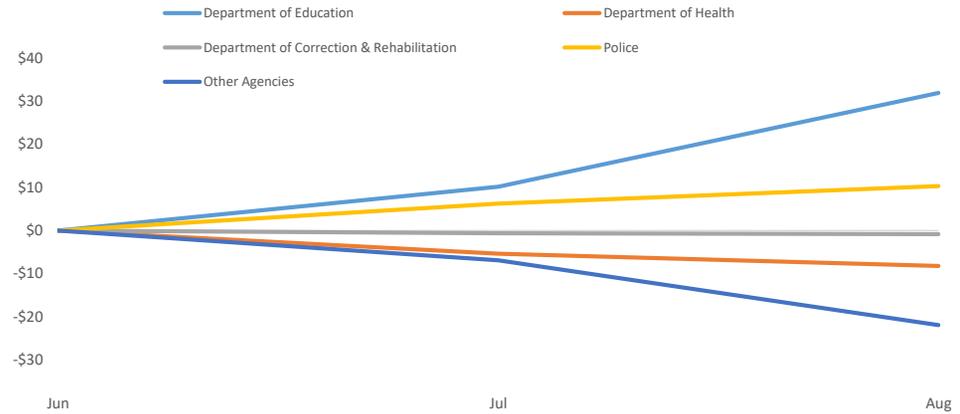
**Puerto Rico Department of Treasury | AAFAF**  
 Payroll / Vendor Disbursements Summary

**Key Takeaways / Notes : Gross Payroll**

- 1.) Gross payroll is tracking FY21 forecasts to date, with minimal variance through the first month of the fiscal year. Positive variance in DOE is expected to be timing related and may be offset by future months as the adjusted school year begins. All other agency variances are assumed to be temporary at this time.

Gross Payroll (\$M) (b) Agency	YTD Variance
Department of Education	32
Department of Health	(8)
Department of Correction & Rehabilitation	(1)
Police	10
All Other Agencies	(22)
<b>Total</b>	<b>\$ 11</b>

**Cumulative YTD Variance - Payroll by Agency (\$M) (a)**

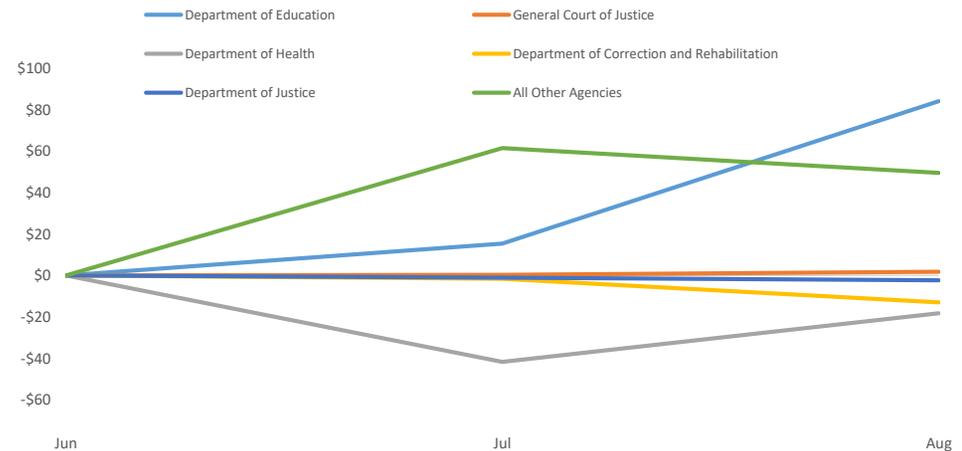


**Key Takeaways / Notes : Vendor Disbursements**

- 1.) Vendor disbursements variance is mainly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods. The YTD build in AP suggests the variance is partially due to temporary invoice payment delays.

Vendor Disbursements (\$M) Agency	YTD Variance
Department of Education	84
General Court of Justice	2
Department of Health	(18)
Department of Correction and Rehabilitation	(13)
Department of Justice	(2)
All Other Agencies	49
<b>Total YTD Variance</b>	<b>\$ 101</b>

**Cumulative YTD Variance -Vendor Disbursements by Agency (\$M)**



Footnotes

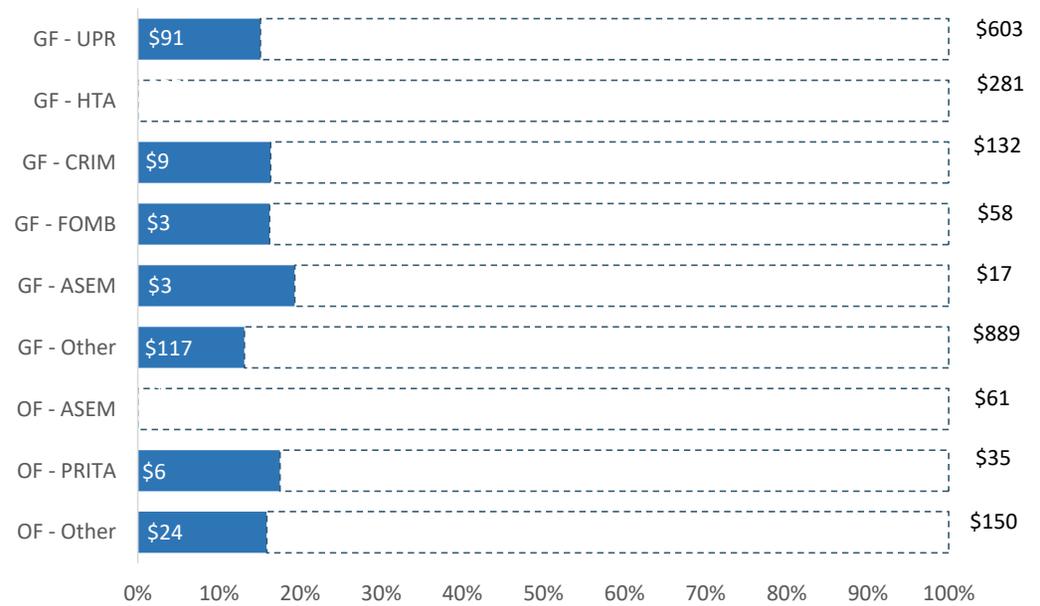
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

**Puerto Rico Department of Treasury | AAFAF**  
*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 FY21 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year. 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. Throughout July and August, complications with the revenue recognition process at DTPR has slowed the recording of certain revenues and subsequently certain state-funded budgetary transfers from the TSA. Neither PRIDCO nor ASES have received budgetary transfers thus far in Fiscal Year 2021, driving Other General Fund variance.

**YTD FY2020 Budgeted Appropriations Executed (\$M)**



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

Entity Name	Actual YTD	Full Year	Remaining
GF - UPR	\$ 91	\$ 603	\$ 512
GF - HTA	-	281	281
GF - CRIM	22	132	110
GF - FOMB	9	58	48
GF - ASEM	3	17	13
GF - Other	117	889	772
OF - ASEM	-	61	61
OF - PRITA	6	35	29
OF - Other	24	150	126
<b>Total</b>	<b>\$ 272</b>	<b>\$ 2,226</b>	<b>\$ 1,954</b>

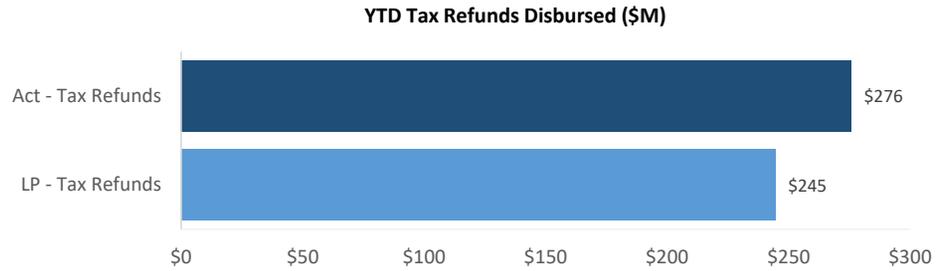
**YTD Appropriation Variance (\$M)**

Entity Name	Actual YTD	Liquidity Plan	Variance
GF - UPR	\$ 91	\$ 98	\$ 7
GF - HTA	-	46	46
GF - CRIM	22	21	(0)
GF - FOMB	9	9	-
GF - ASEM	3	3	(1)
GF - Other	117	169	52
OF - ASEM	-	10	10
OF - PRITA	6	6	(0)
OF - Other	24	48	24
<b>Total</b>	<b>\$ 272</b>	<b>\$ 410</b>	<b>\$ 138</b>

**Puerto Rico Department of Treasury | AAFAF**  
*Tax Refunds / PayGo and Pensions Summary*

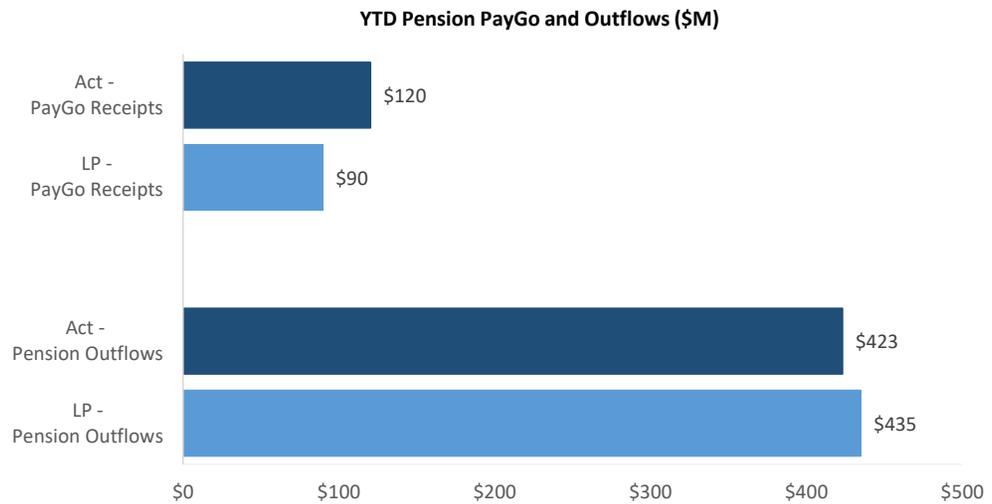
**Key Takeaways / Notes : Tax Refunds**

- 1.) Tax refunds, which include EITC distributions, refunds to individuals and seniors, and other tax credits, are tracking as expected through the first month of the fiscal year.



**Key Takeaways / Notes : Pension PayGo**

- 1.) PayGo receipts data for the month of August are currently being processed and analyzed. Further detail on the status of the PayGo System can be found in the PayGo Report published on the AAFAF website on a one-month lag.



## Puerto Rico Department of Treasury | AAFAF

## 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	\$ 125,202	\$ 103,437	\$ 228,640
081	Department of Education	75,824	14,522	90,345
137	Department of Correction and Rehabilitation	14,055	18,588	32,643
045	Department of Public Security	17,489	13,241	30,730
123	Families and Children Administration	25,569	103	25,671
025	Hacienda (entidad interna - fines de contabilidad)	24,855	-	24,855
122	Department of the Family	18,437	4,233	22,670
049	Department of Transportation and Public Works	20,783	1,395	22,179
038	Department of Justice	12,453	3,152	15,605
028	Commonwealth Election Commission	12,958	1,208	14,166
127	Adm. for Socioeconomic Development of the Family	13,373	21	13,394
078	Department of Housing	10,461	512	10,973
095	Mental Health and Addiction Services Administration	8,930	165	9,095
087	Department of Sports and Recreation	4,416	4,375	8,791
050	Department of Natural and Environmental Resources	7,046	970	8,015
126	Vocational Rehabilitation Administration	5,052	905	5,957
024	Department of the Treasury	5,776	180	5,956
067	Department of Labor and Human Resources	3,711	1,865	5,576
031	General Services Administration	5,001	-	5,001
043	Puerto Rico National Guard	3,943	424	4,367
021	Emergency Management and Disaster Adm. Agency	4,289	-	4,289
124	Child Support Administration	3,883	106	3,989
015	Office of the Governor	1,531	550	2,081
055	Department of Agriculture	1,620	235	1,855
018	Planning Board	1,087	523	1,610
014	Environmental Quality Board	1,246	323	1,569
120	Veterans Advocate Office	1,563	-	1,563
022	Office of the Commissioner of Insurance	1,229	180	1,409
016	Office of Management and Budget	1,171	153	1,324
241	Administration for Integral Development of Childhood	1,018	201	1,219
152	Elderly and Retired People Advocate Office	1,035	83	1,118
040	Puerto Rico Police	1,084	-	1,084
023	Department of State	805	172	976
290	State Energy Office of Public Policy	917	-	917
035	Industrial Tax Exemption Office	554	-	554
155	State Historic Preservation Office	220	333	553
069	Department of Consumer Affairs	146	369	515
075	Office of the Financial Institutions Commissioner	481	-	481

## Puerto Rico Department of Treasury | AAFAF

## 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
105	Industrial Commission	475	2	476
141	Telecommunication's Regulatory Board	406	-	406
096	Women's Advocate Office	367	20	387
220	Correctional Health	376	-	376
089	Horse Racing Industry and Sport Administration	327	5	332
273	Permit Management Office	299	-	299
065	Public Services Commission	267	-	267
266	Office of Public Security Affairs	173	-	173
153	Advocacy for Persons with Disabilities of the Commonwealth	110	58	168
060	Citizen's Advocate Office (Ombudsman)	74	23	97
226	Joint Special Counsel on Legislative Donations	91	-	91
062	Cooperative Development Commission	58	17	76
231	Health Advocate Office	69	5	74
030	Office of Adm. and Transformation of HR in the Govt.	58	13	71
042	Firefighters Corps	64	-	64
281	Office of the Electoral Comptroller	59	-	59
132	Energy Affairs Administration	49	-	49
037	Civil Rights Commission	45	-	45
034	Investigation, Prosecution and Appeals Commission	25	6	31
139	Parole Board	20	7	28
224	Joint Commission Reports Comptroller	8	-	8
010	General Court of Justice	-	-	-
066	Highway and Transportation Authority	-	-	-
	Other	36,215	999	37,214
<b>Total</b>		<b>\$ 478,848</b>	<b>\$ 173,679</b>	<b>\$ 652,528</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.
- (c) Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.

## Puerto Rico Department of Treasury | AAFAF

## 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	\$ 41,639	\$ 22,486	\$ 12,554	\$ 151,961	\$ 228,640
081	Department of Education	39,559	19,033	4,319	27,434	90,345
137	Department of Correction and Rehabilitation	21,817	3,832	1,362	5,633	32,643
045	Department of Public Security	17,992	1,651	1,289	9,798	30,730
123	Families and Children Administration	2,532	1,008	2,017	20,114	25,671
025	Hacienda (entidad interna - fines de contabilidad)	1,927	4,732	2,443	15,753	24,855
122	Department of the Family	4,797	1,167	1,504	15,202	22,670
049	Department of Transportation and Public Works	1,752	314	1,043	19,069	22,179
038	Department of Justice	3,495	5,267	807	6,036	15,605
028	Commonwealth Election Commission	6,291	694	6,593	589	14,166
127	Adm. for Socioeconomic Development of the Family	1,301	322	951	10,821	13,394
078	Department of Housing	1,632	1,552	2,412	5,377	10,973
095	Mental Health and Addiction Services Administration	2,562	2,898	259	3,376	9,095
087	Department of Sports and Recreation	4,390	433	827	3,141	8,791
050	Department of Natural and Environmental Resources	2,424	415	557	4,620	8,015
126	Vocational Rehabilitation Administration	1,120	820	541	3,475	5,957
024	Department of the Treasury	3,919	1,160	547	330	5,956
067	Department of Labor and Human Resources	1,449	661	1,528	1,939	5,576
031	General Services Administration	21	546	1,495	2,939	5,001
043	Puerto Rico National Guard	955	592	810	2,011	4,367
021	Emergency Management and Disaster Adm. Agency	37	18	51	4,183	4,289
124	Child Support Administration	261	24	756	2,948	3,989
015	Office of the Governor	615	55	57	1,354	2,081
055	Department of Agriculture	288	50	51	1,466	1,855
018	Planning Board	692	278	451	190	1,610
014	Environmental Quality Board	108	61	76	1,324	1,569
120	Veterans Advocate Office	5	4	462	1,092	1,563
022	Office of the Commissioner of Insurance	87	57	67	1,199	1,409
016	Office of Management and Budget	181	54	1,012	77	1,324
241	Administration for Integral Development of Childhood	295	475	124	325	1,219
152	Elderly and Retired People Advocate Office	635	141	38	304	1,118
040	Puerto Rico Police	-	-	-	1,084	1,084
023	Department of State	311	96	182	388	976
290	State Energy Office of Public Policy	-	-	-	917	917
035	Industrial Tax Exemption Office	0	7	22	524	554
155	State Historic Preservation Office	354	19	24	156	553
069	Department of Consumer Affairs	396	12	10	97	515
075	Office of the Financial Institutions Commissioner	363	13	0	105	481
105	Industrial Commission	26	46	23	382	476
141	Telecommunication's Regulatory Board	55	69	-	282	406
096	Women's Advocate Office	144	81	42	120	387
220	Correctional Health	358	-	-	18	376

**Puerto Rico Department of Treasury | AAFAF**

*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
089	Horse Racing Industry and Sport Administration	126	19	16	171	332
273	Permit Management Office	5	5	14	276	299
065	Public Services Commission	-	-	1	266	267
266	Office of Public Security Affairs	12	-	3	158	173
153	Advocacy for Persons with Disabilities of the Commonwealth	77	38	24	30	168
060	Citizen's Advocate Office (Ombudsman)	78	8	4	8	97
226	Joint Special Counsel on Legislative Donations	5	1	7	79	91
062	Cooperative Development Commission	32	0	12	32	76
231	Health Advocate Office	74	0	0	-	74
030	Office of Adm. and Transformation of HR in the Govt.	17	39	2	12	71
042	Firefighters Corps	-	0	-	64	64
281	Office of the Electoral Comptroller	23	31	1	3	59
132	Energy Affairs Administration	-	-	-	49	49
037	Civil Rights Commission	3	3	9	30	45
034	Investigation, Prosecution and Appeals Commission	13	5	0	13	31
139	Parole Board	13	4	-	11	28
224	Joint Commission Reports Comptroller	6	0	0	1	8
010	General Court of Justice	-	-	-	-	-
066	Highway and Transportation Authority	-	-	-	-	-
	Other	6,014	1,561	20,064	9,575	37,214
<b>Total</b>		<b>\$ 173,278</b>	<b>\$ 72,857</b>	<b>\$ 67,463</b>	<b>\$ 338,930</b>	<b>\$ 652,528</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.*
- (c) *Preliminary data in the amount \$69m is currently being reconciled and reviewed for accuracy and will be assigned to the appropriate agency in the above schedule when appropriate.*

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

(figures in \$000s)

Invoicer	ID - Central Government Agency														Other													
	071 - Department of Health	081 - Department of Education	137 - Department of Correction and Rehabilitation	045 - Department of Public Security	123 - Families and Children Administration	025 - Hacienda (entidad interna - fines de contabilidad)	122 - Department of the Family	049 - Department of Transportation and Public Works	038 - Department of Justice	028 - Commonwealth Election Commission	127 - Adm. for Socioeconomic Development of the Family	078 - Department of Housing	095 - Mental Health and Addiction Services Administration	087 - Department of Sports and Recreation		050 - Department of Natural and Environmental Resources	126 - Vocational Rehabilitation Administration	024 - Department of the Treasury	067 - Department of Labor and Human Resources	031 - General Services Administration	043 - Puerto Rico National Guard	021 - Emergency Management and Disaster Adm. Agency	124 - Child Support Administration	015 - Office of the Governor	055 - Department of Agriculture	018 - Planning Board		
	173,679	103,437	14,522	18,588	13,241	103	-	4,233	1,395	3,152	1,208	21	512	165	4,375	970	905	180	1,865	-	424	-	106	550	235	523	2,970	
Medical Services Administration	63,900	63,894	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	25,460	9,831	9	1,584	6,957	19	-	2,926	711	1,265	560	-	66	1	-	49	92	-	33	-	-	-	30	-	181	475	672	
PREPA	23,358	5,307	834	5,900	4,192	59	-	1,079	409	1,092	576	-	412	-	1,051	530	494	158	296	-	68	-	72	392	25	-	414	
PRASA	20,203	1,830	-	10,815	2,032	26	-	193	264	390	60	21	33	-	3,314	377	33	-	88	-	213	-	4	143	29	-	337	
Health Insurance Administration	10,940	10,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Labor and Human Resources	10,206	-	10,139	-	47	-	-	-	-	-	11	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	5	
University of Puerto Rico	8,447	7,737	188	-	0	-	-	-	-	25	-	-	-	157	-	13	279	-	-	-	-	-	-	-	-	47	-	
Agricultural Enterprises Development Administrat...	1,006	-	1,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure Financing Authority	851	672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180	
Municipio De Aguas Buenas	761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	761	
Municipio De Aguada	739	404	253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	-	-	-	-	-	-	-	-	
Department of the Treasury	653	590	-	20	-	-	-	0	34	-	-	-	-	0	-	-	0	-	-	-	-	-	-	-	-	-	9	
General Services Administration	446	232	151	-	-	-	-	-	0	-	-	-	-	1	-	-	-	13	-	-	-	-	-	-	-	-	50	
Municipio De Canovanas	342	342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Barceloneta	336	-	255	-	-	-	-	-	-	23	-	-	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	
Municipio De Carolina	312	163	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	
Municipio De San Lorenzo	234	156	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	-	-	-	-	-	-	-	
Cardiovascular Center Corporation of Puerto Rico...	234	234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Court of Justice	232	-	-	-	-	-	-	-	-	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Yauco	220	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Retirement System	212	181	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
Municipio De Villalba	209	-	173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	-	-	-	
Municipio De Guanica	207	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82	-	-	-	-	-	-	-	-	
Municipio De Trujillo Alto	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Barranquitas	203	-	186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	-	-	-	-	-	-	-	-	
Department of Correction and Rehabilitation	193	16	-	91	-	-	-	-	-	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
Horse Racing Industry and Sport Administration	183	-	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Bureau of Prisons	166	-	-	166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Mayaguez	158	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	146	-	-	-	-	-	-	-	-	
Municipio De Guayanilla	157	51	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	-	-	-	
Solid Waste Authority	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145	
US Department of the Treasury	143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	143	-	-	-	-	-	-	
Department of Health	136	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Juan	129	40	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Cayey	113	84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	-	
Land Authority of Puerto Rico	110	-	110	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Institute of Forensic Sciences	102	86	-	8	6	-	-	-	-	1	-	-	-	-	-	0	-	0	-	-	-	-	-	-	-	1	0	
Municipio De Comerio	101	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Rio Grande	97	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	-	-	-	-	-	-	
Municipio De Sabana Grande	82	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59	-	-	-	-	-	-	-	-	
Municipio Autonomo De Aguadill	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	-	-	-	-	-	-	-	-	
Municipio De Fajardo	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72	-	-	-	-	-	-	-	-	
Municipio De Yabucoa	72	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	-	-	-	-	-	
Municipio De Salinas	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72	-	-	-	-	-	-	-	-	
Municipio De Ciales	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	-	-	-	-	-	-	-	-	
Municipio De Ponce	67	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	
Municipio De Naguabo	65	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	-	-	-	-	-	-	
Municipio Bayamon	64	-	64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Cabo Rojo	58	-	-	-	-	-	-	35	11	-	-	-	-	-	-	-	-	-	58	-	-	0	-	0	15	-	-	
Other	865	198	195	5	7	-	-	35	11	5	0	-	1	-	10	-	3	9	330	-	0	-	0	15	-	-	40	

(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.