

## Requirement 1 (A)



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

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

*For the month of September FY21 and Q1 FY21*

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## Glossary

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

\$9,372	\$1,915	\$1,372	\$1,671	\$1,108
Bank Cash	September	Monthly	Q1 / YTD Net	Q1 / 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 September 30, 2020**

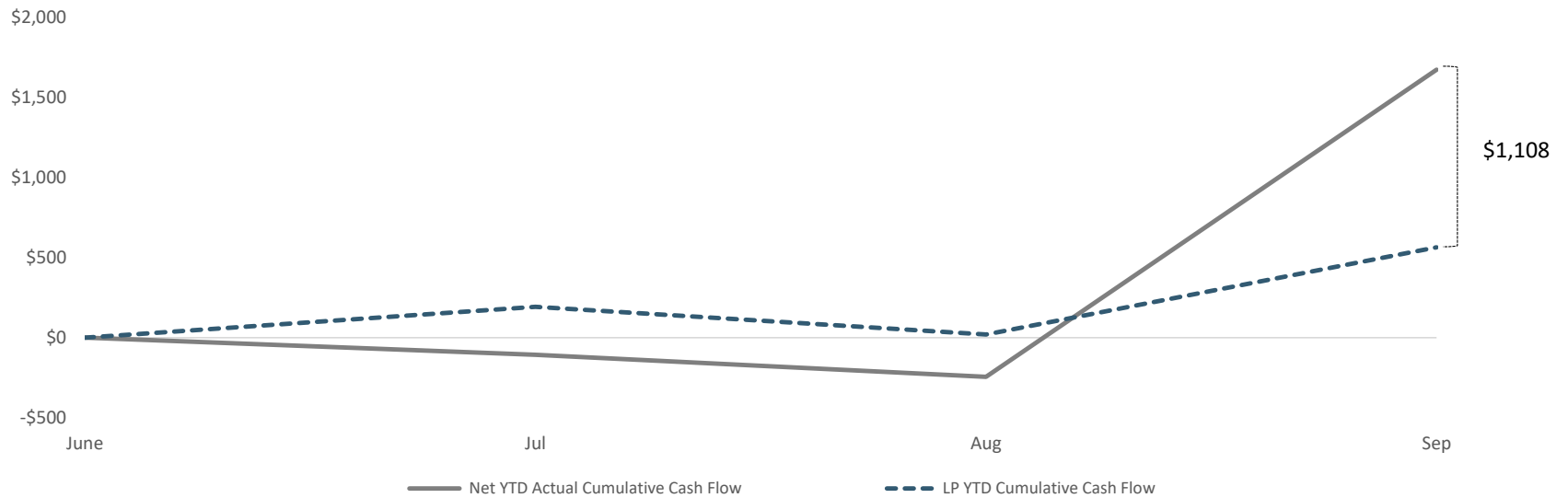
<b>Cash Flow line item</b>	<b>Variance Bridge (\$M)</b>	<b>Comments</b>
Liquidity Plan Projected Cash Balance 9/30/20:	\$ 8,264	1. TSA receipts of state collections are approximately \$965M ahead of plan. The primary driver of the positive variance is temporary and relates to \$512 million in FY20 funds from the SURI Sweep account that were transferred to the TSA sooner than expected. The remaining positive variance can be attributed to recent revenue outperformance. 2. Throughout Q1 FY2021, 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. 3. YTD PayGo Receipts are higher than forecast due to payments received in FY21 from certain Component Units for FY20 invoices. Such receipts from the State Insurance Fund, PBA, and ACAA, totaling \$15.7M, \$3.8M, and \$3.2M, respectively, are the largest drivers of this variance. 4. 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.
1 State Collections	965	
2 GF Appropriations	173	
3 PayGo Receipts	27	
4 Other State-Funded Disbursements	(58)	
All Other	0	
Actual TSA Cash Balance	<u>\$ 9,372</u>	

The SURI Sweep account is now functioning properly and accumulated collections are consistently transferred to the TSA with a 2-4 day lag. This will result in a lower and more stable balance in the account going forward. As of the date of this report, the SURI sweep account balance is approximately \$23M, as substantially all collections accumulated in the SURI sweep account throughout FY20 and the early months of FY21 were transferred to the TSA during the weeks ended 9/18/20 and 9/25/20. The sweep account balance will no longer be reported alongside the TSA balance nor included in the TSA balance, consistent with prior practice.

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*YTD TSA Cash Flow Summary - Actual vs LP*

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

LP Bank Cash Balance:	\$8,264
Actual TSA Bank Cash Balance:	\$9,372



**YTD Actuals vs. Liquidity Plan**

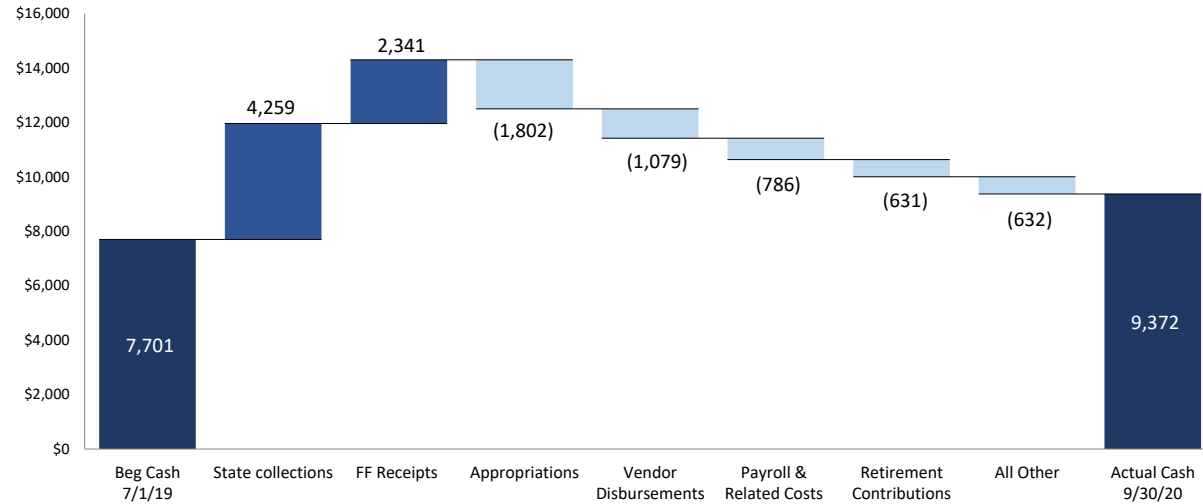
YTD net cash flow is \$1,671M and cash flow variance to the Liquidity Plan is \$1,108M. State collections performing ahead of forecast are the primary driver of YTD variance. The majority of this positive variance is temporary and relates to \$512 million in FY20 funds from the SURI Sweep account that were transferred to the TSA sooner than expected. The remaining positive variance can be attributed to recent revenue outperformance.

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 YTD Cash Flow Summary - TSA Cash Flow Actual Results

**Net Cash Flow - YTD Actuals**

1.) The primary cash driver of FY21 is the transfer to the TSA of \$1,024M in FY20 collections that were in the SURI sweep account at the close of the fiscal year. Federal Fund inflows of \$2,341M represent 35% of YTD inflows, but are offset by Federal Fund disbursements, with YTD net deficit of -\$58M. (See page 14 for additional detail). Secondary positive drivers are strong General Fund collections and spending within budget.

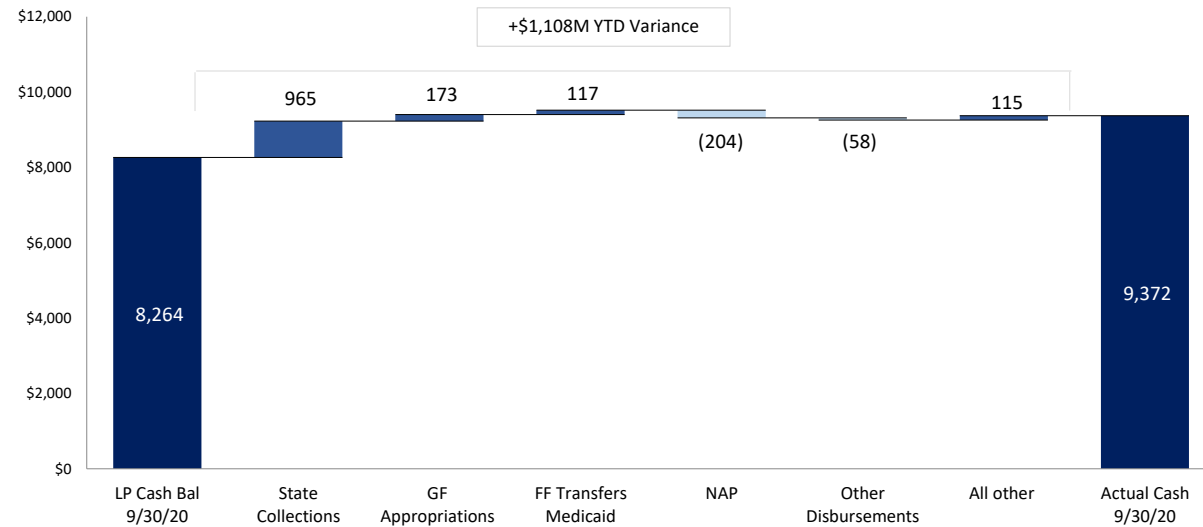
**TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)**



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

1.) State collections performing ahead of forecast are the primary driver of YTD variance. The majority of this positive variance is temporary and relates to \$512 million in FY20 funds from the SURI Sweep account that were transferred to the TSA sooner than expected. The remaining positive variance can be attributed to recent revenue outperformance.

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



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TSA Cash Flow Actual Results as of September 30, 2020

	FY21 Actual September	FY21 LP September	Variance September	FY21 Actual YTD	FY21 LP YTD	FY20 Actual YTD (a)	Variance YTD FY21 vs LP
<i>(figures in Millions)</i>							
<b>State Collections</b>							
1 General fund collections (b)	\$1,574	\$735	\$839	\$2,547	\$1,952	\$2,935	\$595
2 Deferred GF Receipts (COVID-19 Exec Action)	34	67	(33)	448	600	–	(152)
3 Other fund revenues & Pass-throughs (c)	14	15	(1)	47	45	280	2
4 Special Revenue receipts	22	28	(7)	109	102	99	7
5 All Other state collections (d)	37	23	14	84	83	83	1
6 Sweep Account Transfers	1,024	512	512	1,024	512	–	512
7 Subtotal - State collections (e)	\$2,704	\$1,380	\$1,324	\$4,259	\$3,295	\$3,396	\$965
<b>Federal Fund Receipts</b>							
8 Medicaid	236	237	(1)	1,054	1,120	874	(66)
9 Nutrition Assistance Program	192	173	19	703	501	652	202
10 All Other Federal Programs	163	232	(69)	357	625	387	(268)
11 Other	134	21	113	227	104	164	123
12 Subtotal - Federal Fund receipts	\$725	\$663	\$62	\$2,341	\$2,350	\$2,077	(\$10)
<b>Balance Sheet Related</b>							
13 Paygo charge	41	45	(3)	162	135	163	27
14 Other	–	–	–	–	–	–	–
15 Subtotal - Other Inflows	\$41	\$45	(\$3)	\$162	\$135	\$163	\$27
16 <b>Total Inflows</b>	<b>\$3,470</b>	<b>\$2,088</b>	<b>\$1,383</b>	<b>\$6,762</b>	<b>\$5,780</b>	<b>\$5,636</b>	<b>\$982</b>
<b>Payroll and Related Costs (f)</b>							
17 General fund (i)	(231)	(218)	(13)	(632)	(634)	(649)	2
18 Federal fund	(37)	(48)	10	(111)	(138)	(134)	27
19 Other State fund	(3)	(10)	8	(43)	(30)	(34)	(13)
20 Subtotal - Payroll and Related Costs	(\$271)	(\$276)	\$5	(\$786)	(\$802)	(\$817)	\$16
<b>Operating Disbursements (g)</b>							
21 General fund (i)	(201)	(148)	(53)	(477)	(426)	(281)	(51)
22 Federal fund	(245)	(184)	(61)	(487)	(488)	(483)	1
23 Other State fund	(24)	(51)	27	(115)	(179)	(158)	63
24 Subtotal - Vendor Disbursements	(\$470)	(\$382)	(\$87)	(\$1,079)	(\$1,092)	(\$922)	\$14
<b>State-funded Budgetary Transfers</b>							
25 General Fund (i)	(106)	(159)	53	(332)	(505)	(554)	173
26 Other State Fund	(8)	(23)	14	(55)	(86)	(62)	31
27 Subtotal - Appropriations - All Funds	(\$114)	(\$181)	\$67	(\$386)	(\$591)	(\$616)	\$205
<b>Federal Fund Transfers</b>							
28 Medicaid	(236)	(237)	1	(1,054)	(1,171)	(870)	117
29 Nutrition Assistance Program	(203)	(173)	(30)	(705)	(501)	(655)	(204)
30 All other federal fund transfers	(21)	(21)	0	(43)	(62)	–	19
31 Subtotal - Appropriations - All Funds	(\$459)	(\$431)	(\$28)	(\$1,802)	(\$1,734)	(\$1,525)	(\$68)
<b>Other Disbursements - All Funds</b>							
32 Retirement Contributions	(207)	(217)	10	(631)	(652)	(620)	22
33 Tax Refunds & other tax credits (h) (i)	(13)	(48)	34	(289)	(292)	(109)	3
34 Title III Costs	(21)	(6)	(15)	(58)	(34)	(39)	(25)
35 State Cost Share	–	–	–	–	–	(34)	–
36 Milestone Transfers	–	–	–	(2)	(14)	–	12
37 Custody Account Transfers	–	(3)	3	–	(5)	–	5
38 Cash Reserve	–	–	–	–	–	–	–
39 All Other	(0)	–	(0)	(58)	–	(47)	(58)
40 Subtotal - Other Disbursements - All Funds	(\$241)	(\$274)	\$33	(\$1,038)	(\$997)	(\$848)	(\$41)
41 <b>Total Outflows</b>	<b>(\$1,555)</b>	<b>(\$1,545)</b>	<b>(\$11)</b>	<b>(\$5,091)</b>	<b>(\$5,217)</b>	<b>(\$4,728)</b>	<b>\$125</b>
42 <b>Net Operating Cash Flow</b>	<b>\$1,915</b>	<b>\$543</b>	<b>\$1,372</b>	<b>\$1,671</b>	<b>\$563</b>	<b>\$908</b>	<b>\$1,108</b>
43 Bank Cash Position, Beginning (j)	7,457	7,721	(264)	7,701	7,701	7,225	–
44 <b>Bank Cash Position, Ending (j)</b>	<b>\$9,372</b>	<b>\$8,264</b>	<b>\$1,108</b>	<b>\$9,372</b>	<b>\$8,264</b>	<b>\$8,134</b>	<b>\$1,108</b>

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



Puerto Rico Department of Treasury | AAFAF  
TSA Cash Flow Actual Results as of September 30, 2020

	FY21 Actual	FY21 Actual	FY21 LP	FY21 LP	Variance	Variance YTD
(figures in Millions)	Q1	YTD	Q1	YTD	Q1	FY21 vs LP
<b>State Collections</b>						
1 General fund collections (b)	\$2,547	\$2,547	\$1,952	\$1,952	\$595	\$595
2 Deferred GF Receipts (COVID-19 Exec Action)	448	448	600	600	(152)	(152)
3 Other fund revenues & Pass-throughs (c)	47	47	45	45	2	2
4 Special Revenue receipts	109	109	102	102	7	7
5 All Other state collections (d)	84	84	83	83	1	1
6 Sweep Account Transfers	1,024	1,024	512	512	512	512
7 Subtotal - State collections (e)	\$4,259	\$4,259	\$3,295	\$3,295	\$965	\$965
<b>Federal Fund Receipts</b>						
8 Medicaid	1,054	1,054	1,120	1,120	(66)	(66)
9 Nutrition Assistance Program	703	703	501	501	202	202
10 All Other Federal Programs	357	357	625	625	(268)	(268)
11 Other	227	227	104	104	123	123
12 Subtotal - Federal Fund receipts	\$2,341	\$2,341	\$2,350	\$2,350	(\$10)	(\$10)
<b>Balance Sheet Related</b>						
13 Paygo charge	162	162	135	135	27	27
14 Other	-	-	-	-	-	-
15 Subtotal - Other Inflows	\$162	\$162	\$135	\$135	\$27	\$27
16 <b>Total Inflows</b>	<b>\$6,762</b>	<b>\$6,762</b>	<b>\$5,780</b>	<b>\$5,780</b>	<b>\$982</b>	<b>\$982</b>
<b>Payroll and Related Costs (f)</b>						
17 General fund (i)	(632)	(632)	(634)	(634)	2	2
18 Federal fund	(111)	(111)	(138)	(138)	27	27
19 Other State fund	(43)	(43)	(30)	(30)	(13)	(13)
20 Subtotal - Payroll and Related Costs	(\$786)	(\$786)	(\$802)	(\$802)	\$16	\$16
<b>Operating Disbursements (g)</b>						
21 General fund (i)	(477)	(477)	(426)	(426)	(51)	(51)
22 Federal fund	(487)	(487)	(488)	(488)	1	1
23 Other State fund	(115)	(115)	(179)	(179)	63	63
24 Subtotal - Vendor Disbursements	(\$1,079)	(\$1,079)	(\$1,092)	(\$1,092)	\$14	\$14
<b>State-funded Budgetary Transfers</b>						
25 General Fund (i)	(332)	(332)	(505)	(505)	173	173
26 Other State Fund	(55)	(55)	(86)	(86)	31	31
27 Subtotal - Appropriations - All Funds	(\$386)	(\$386)	(\$591)	(\$591)	\$205	\$205
<b>Federal Fund Transfers</b>						
28 Medicaid	(1,054)	(1,054)	(1,171)	(1,171)	117	117
29 Nutrition Assistance Program	(705)	(705)	(501)	(501)	(204)	(204)
30 All other federal fund transfers	(43)	(43)	(62)	(62)	19	19
31 Subtotal - Appropriations - All Funds	(\$1,802)	(\$1,802)	(\$1,734)	(\$1,734)	(\$68)	(\$68)
<b>Other Disbursements - All Funds</b>						
32 Retirement Contributions	(631)	(631)	(652)	(652)	22	22
33 Tax Refunds & other tax credits (h) (i)	(289)	(289)	(292)	(292)	3	3
34 Title III Costs	(58)	(58)	(34)	(34)	(25)	(25)
35 State Cost Share	-	-	-	-	-	-
36 Milestone Transfers	(2)	(2)	(14)	(14)	12	12
37 Custody Account Transfers	-	-	(5)	(5)	5	5
38 Cash Reserve	-	-	-	-	-	-
39 All Other	(58)	(58)	-	-	(58)	(58)
40 Subtotal - Other Disbursements - All Funds	(\$1,038)	(\$1,038)	(\$997)	(\$997)	(\$41)	(\$41)
41 <b>Total Outflows</b>	<b>(\$5,091)</b>	<b>(\$5,091)</b>	<b>(\$5,217)</b>	<b>(\$5,217)</b>	<b>\$125</b>	<b>\$125</b>
42 <b>Net Operating Cash Flow</b>	<b>\$1,671</b>	<b>\$1,671</b>	<b>\$563</b>	<b>\$563</b>	<b>\$1,108</b>	<b>\$1,108</b>
43 Bank Cash Position, Beginning (j)	7,701	7,701	7,701	7,701	-	-
44 <b>Bank Cash Position, Ending (j)</b>	<b>\$9,372</b>	<b>\$9,372</b>	<b>\$8,264</b>	<b>\$8,264</b>	<b>\$1,108</b>	<b>\$1,108</b>

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

**Puerto Rico Department of Treasury | AAFAF***FY21 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2020 actual results through September 30, 2019.
- (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 \$3M in interest income in FY21 from earnings on the TSA cash balance.
- (e) As of September 30, 2020, there are \$23M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) 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 \$469M as of September 30, 2020. Of this amount, \$459M was disbursed in FY2020 and \$11M in FY2021.
- (j) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

Puerto Rico Department of Treasury | AAFAF  
General Fund Collections Summary

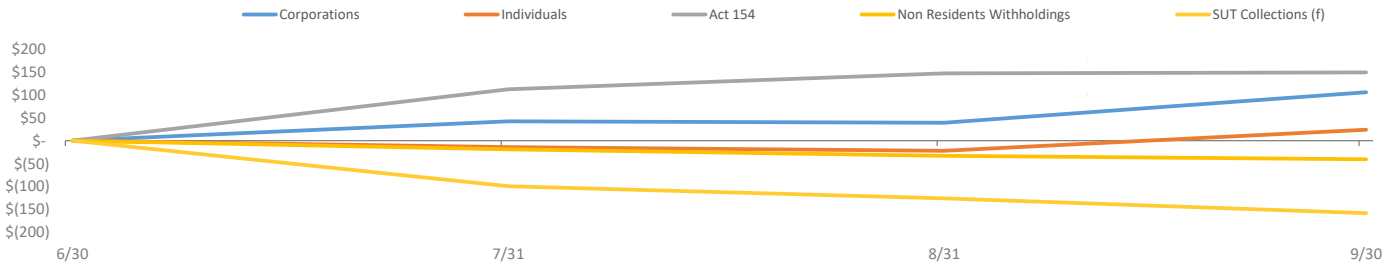
Key Takeaways / Notes

1.) The SURI Sweep account is now functioning properly and accumulated collections are consistently transferred to the TSA with a 2-4 day lag. This will result in a lower and more stable balance in the account going forward. There are currently \$23M in collections in the sweep account pending reconciliation and transfer to the TSA. Other General Fund revenue includes some receipts that have not been allocated to other concepts and this amount is approximately \$47M as of the date of this report. The collections schedule will be updated as information becomes available.

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

	Actual (a) YTD 9/30	LP YTD 9/30	Var \$ YTD 9/30	Var % YTD 9/30
<b>General Fund Collections</b>				
Corporations	566	463	102	22%
FY21 Collections	353	307	46	15%
FY21 CIT for FEDE (Act 73-2008) (b)	10	13	(3)	-24%
FY20 Deferrals/Extensions	203	143	60	42%
Individuals	714	690	24	3%
FY21 Collections	537	425	112	26%
FY20 Deferrals/Extensions	177	265	(88)	-33%
Act 154	469	320	149	47%
Non Residents Withholdings	68	111	(42)	-38%
FY21 Collections	67	107	(41)	-38%
FY21 NRW for FEDE (Act 73-2008) (b)	2	4	(2)	-52%
Motor Vehicles	122	64	57	89%
Rum Tax (c)	107	40	66	163%
Alcoholic Beverages	66	50	16	32%
Cigarettes (d)	25	26	(1)	-3%
HTA	140	137	3	2%
Gasoline Taxes	33	42	(9)	-22%
Gas Oil and Diesel Taxes	5	5	(0)	-7%
Vehicle License Fees (\$15 portion)	9	5	4	76%
Vehicle License Fees (\$25 portion)	22	27	(4)	-16%
Petroleum Tax	56	54	2	4%
Other	15	4	11	236%
CRUDITA	34	65	(30)	-47%
Transfer Petroleum Tax "CRUDITA"	1	42	(41)	-98%
Crudita to PRIFA (clawback)	34	23	11	48%
Other FY20 Deferrals/Extensions (e)	34	-	34	NA
Other General Fund	308	84	223	264%
<b>Total (e)</b>	<b>\$2,652</b>	<b>\$2,051</b>	<b>\$601</b>	<b>29%</b>
SUT Collections (f)	343	501	(158)	-32%
FY21 Collections	308	309	(0)	0%
FY20 Deferrals/Extensions	34	192	(158)	-82%
<b>Total General Fund Collections</b>	<b>\$ 2,995</b>	<b>\$ 2,552</b>	<b>\$ 443</b>	<b>17%</b>
Transfer of FY20 Closing Sweep Balance	1,024	512	512	100%
<b>Total TSA Cash General Fund Collections</b>	<b>\$ 4,019</b>	<b>\$ 3,064</b>	<b>\$ 955</b>	<b>31%</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) This amount includes FY20 Income Tax from Partnerships. Note the Liquidity Plan projection for this line item was rolled up in Corporate Income Tax deferrals/extensions.
- (f) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

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

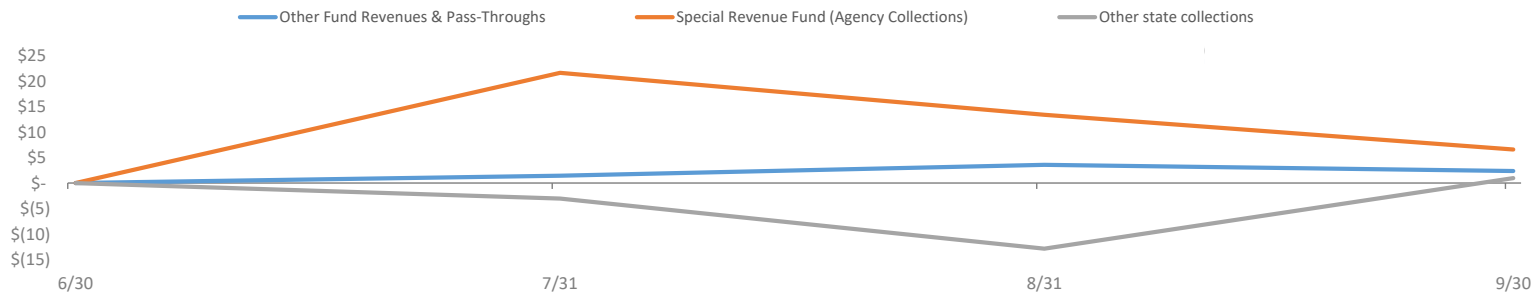
**Key Takeaways / Notes**

- 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 9/30	LP YTD 9/30	Var \$ YTD 9/30	Var % YTD 9/30
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	47	45	2	5%
Electronic Lottery	-	-	-	NA
Cigarettes (PRITA)	9	9	-	0%
ASC Pass Through	3	5	(2)	-36%
ACCA Pass Through	22	17	5	31%
Other	12	14	(1)	-8%
Special Revenue Fund (Agency Collections)	109	102	7	6%
Department of Education	10	4	6	157%
Department of Health	13	18	(5)	-29%
Department of State	10	3	7	198%
All Other	77	78	(1)	-1%
Other State Collections	84	83	1	1%
Bayamón University Hospital	1	2	(1)	-32%
Adults University Hospital (UDH)	8	6	3	46%
Pediatric University Hospital	4	4	0	7%
Commissioner of the Financial Institution	4	6	(2)	-36%
Department of Housing	6	3	3	91%
All Other	60	62	(2)	-3%
<b>Total</b>	<b>\$240</b>	<b>\$230</b>	<b>\$10</b>	<b>4%</b>

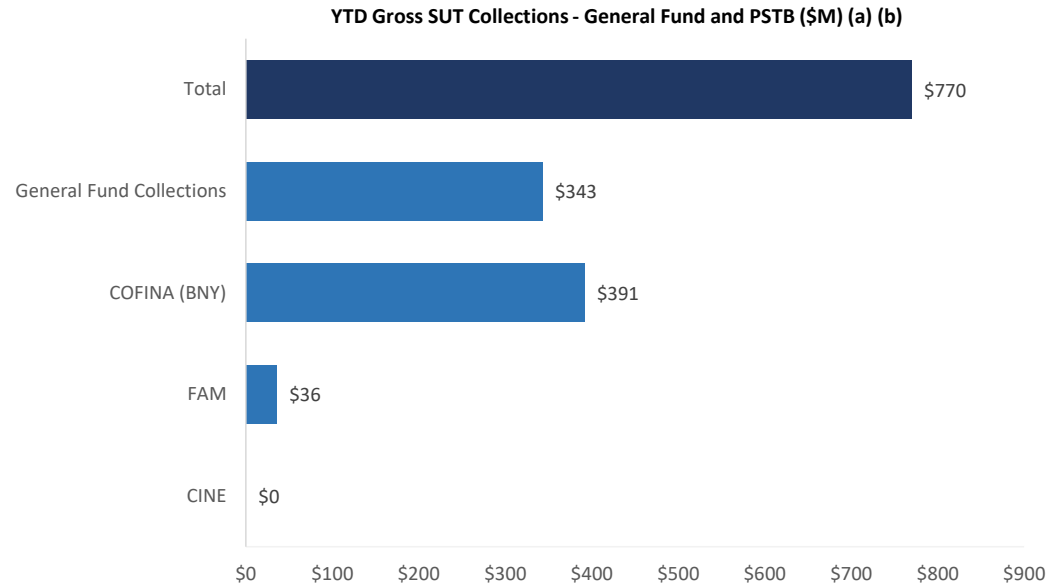
**YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**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 September 30, 2020 there is \$41M 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.

**Monthly FF Net Surplus (Deficit)**

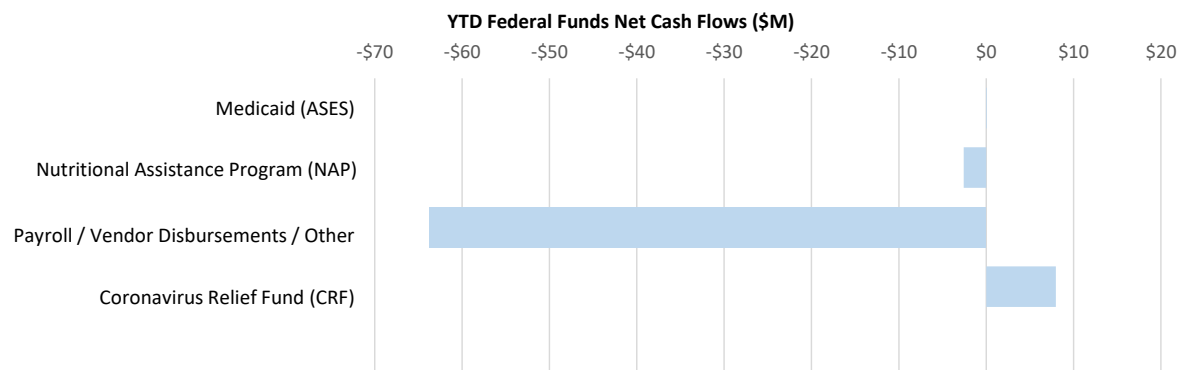
Medicaid (ASES)	236	(236)	0	-	0
Nutritional Assistance Program (NAP)	192	(203)	(10)	-	(10)
Payroll / Vendor Disbursements / Other Federal Programs	163	(159)	4	-	4
Coronavirus Relief Fund (CRF)	134	(145)	(11)	-	(11)
<b>Total (a)</b>	<b>725</b>	<b>(742)</b>	<b>(17)</b>	<b>-</b>	<b>(17)</b>

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 236	\$ (236)	\$ 0	\$ -	\$ 0
192	(203)	(10)	-	(10)
163	(159)	4	-	4
134	(145)	(11)	-	(11)
<b>\$ 725</b>	<b>\$ (742)</b>	<b>\$ (17)</b>	<b>\$ -</b>	<b>\$ (17)</b>

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

Medicaid (ASES)	1,054	(1,054)	0	(51)	51
Nutritional Assistance Program (NAP)	703	(705)	(3)	-	(3)
Payroll / Vendor Disbursements / Other Federal Programs	357	(421)	(64)	-	(64)
Coronavirus Relief Fund (CRF)	227	(219)	8	42	(34)
<b>Total (a)</b>	<b>2,341</b>	<b>(2,399)</b>	<b>(58)</b>	<b>(9)</b>	<b>(50)</b>

FF Inflows	FF Outflows	Net Cash		Variance
		Flow	LP Net Cash Flow	
\$ 1,054	\$ (1,054)	\$ 0	\$ (51)	\$ 51
703	(705)	(3)	-	(3)
357	(421)	(64)	-	(64)
227	(219)	8	42	(34)
<b>\$ 2,341</b>	<b>\$ (2,399)</b>	<b>\$ (58)</b>	<b>\$ (9)</b>	<b>\$ (50)</b>



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.

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

**Key Takeaways / Notes : Gross Payroll**

- Gross payroll is tracking FY21 forecasts to date, with minimal variance through the first quarter 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) (a)	YTD Variance
Department of Education	52
Department of Health	(12)
Department of Correction & Rehabilitation	(0)
Police	(9)
All Other Agencies	(15)
<b>Total</b>	<b>\$ 16</b>

**Key Takeaways / Notes : Vendor Disbursements**

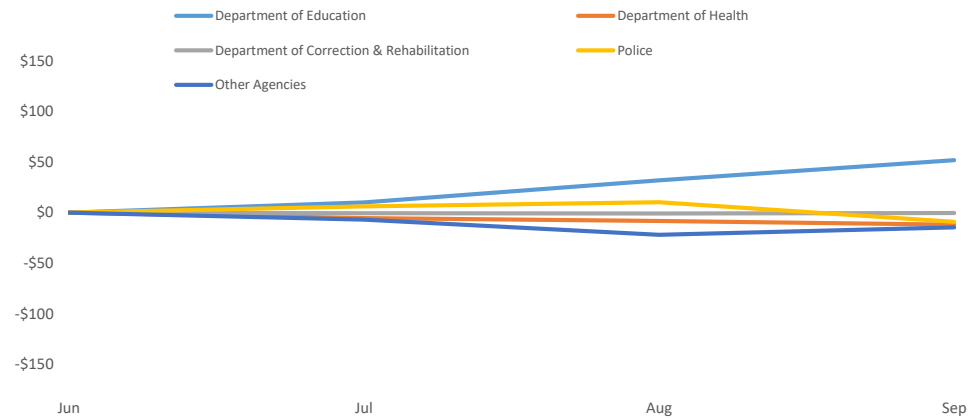
- Total vendor payments are closely tracking forecast, with several offsetting variances. Disbursements on behalf of the Department of Education are \$168M lower than expected. This is offset by negative variance due to several large payments, including \$111m in CARES Act assistance paid through the TSA during the week ended 9/11, subsequently reimbursed from the CRF account, and a \$73m payment to HTA on behalf of DTOP to fund the Abriendo Caminos capital investment program on September 15, 2020.

Vendor Disbursements (\$M)	YTD Variance
General Court of Justice	2
Department of Health	(43)
Department of Correction and Rehabilitation	(19)
Department of Justice	(4)
All Other Agencies	77
<b>Total YTD Variance</b>	<b>\$ 14</b>

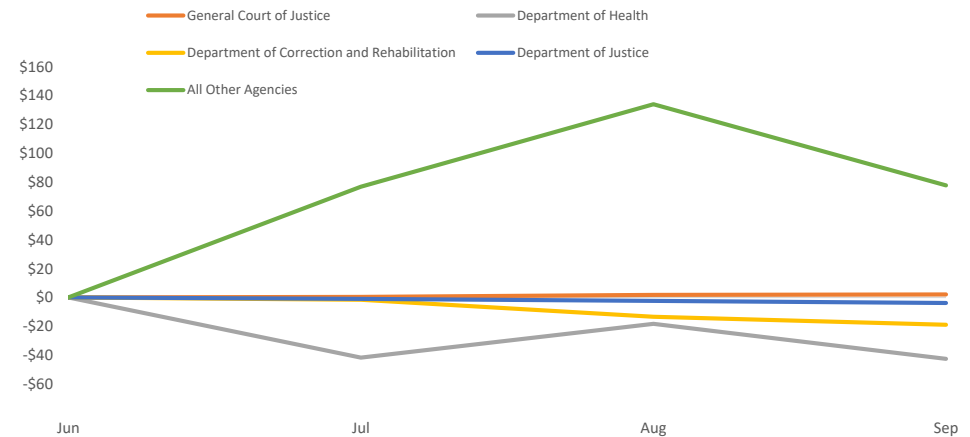
Footnotes

(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.

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



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

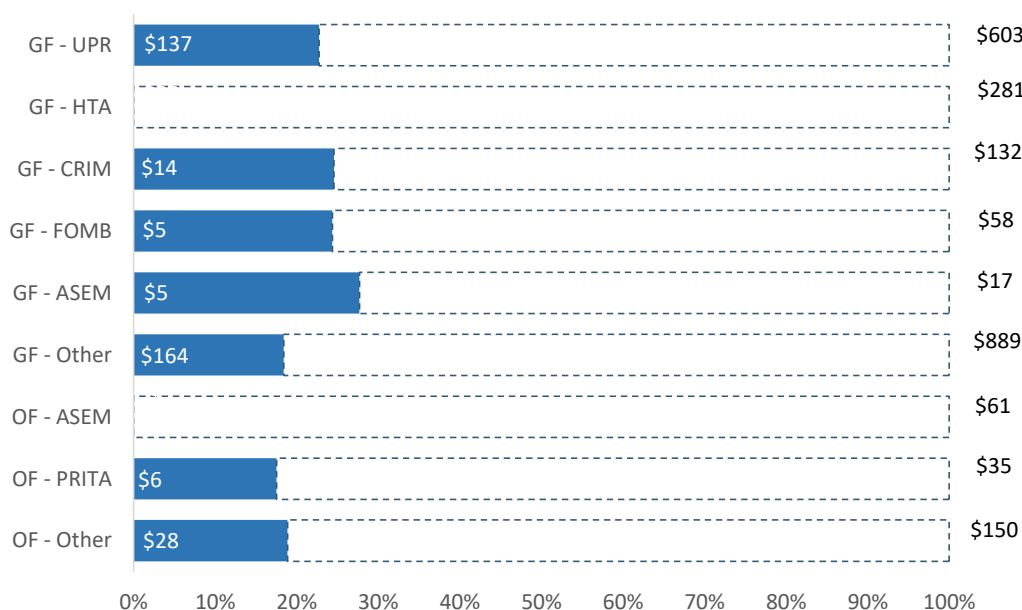


**Puerto Rico Department of Treasury | AAFAF**  
*State Funded Budgetary Transfers Summary*

**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 the first quarter of the fiscal year, 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	\$ 137	\$ 603	\$ 466
GF - HTA	-	281	281
GF - CRIM	32	132	99
GF - FOMB	14	58	44
GF - ASEM	5	17	12
GF - Other	164	889	725
OF - ASEM	-	61	61
OF - PRITA	6	35	29
OF - Other	28	150	122
<b>Total</b>	<b>\$ 386</b>	<b>\$ 2,226</b>	<b>\$ 1,840</b>

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

Entity Name	Actual YTD	Liquidity Plan	Variance
GF - UPR	\$ 137	\$ 147	\$ 10
GF - HTA	-	69	69
GF - CRIM	32	32	(0)
GF - FOMB	14	14	-
GF - ASEM	5	4	(1)
GF - Other	164	239	75
OF - ASEM	-	15	15
OF - PRITA	6	9	3
OF - Other	28	62	34
<b>Total</b>	<b>\$ 386</b>	<b>\$ 591</b>	<b>\$ 205</b>



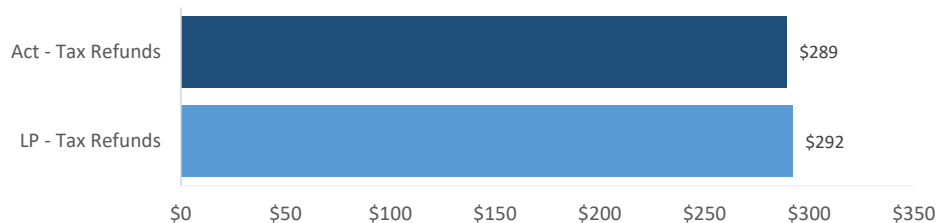
**Puerto Rico Department of Treasury | AAFAF**

*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 quarter of the fiscal year.

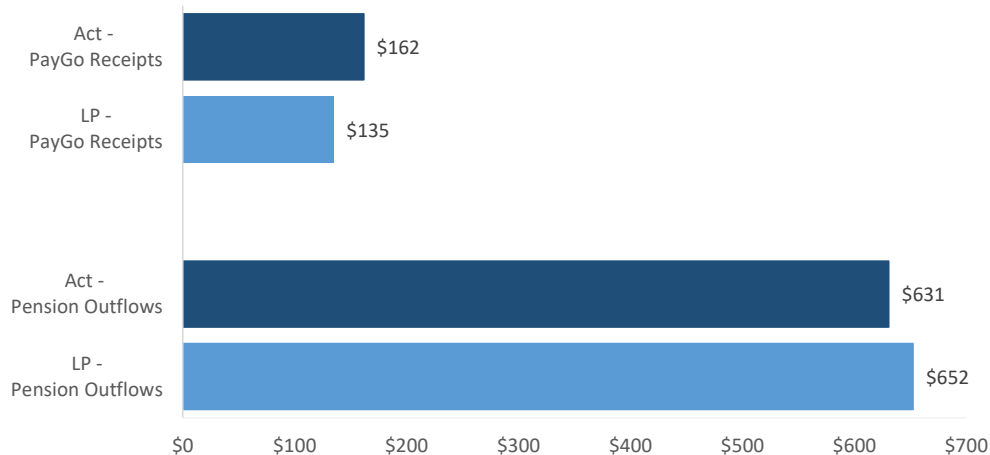
**YTD Tax Refunds Disbursed (\$M)**



**Key Takeaways / Notes : Pension PayGo**

- 1.) YTD PayGo Receipts are higher than forecast due to payments received in FY21 from certain Component Units for FY20 invoices. Such receipts from the State Insurance Fund, PBA, and ACAA, totaling \$15.7M, \$3.8M, and \$3.2M, respectively, are the largest drivers of this variance. PayGo receipts data for the month of September 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.

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



## 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	\$	133,636	\$	96,328	\$	229,964
081	Department of Education		105,074		3,346		108,420
123	Families and Children Administration		26,591		146		26,737
025	Hacienda (entidad interna - fines de contabilidad)		23,047		432		23,479
049	Department of Transportation and Public Works		20,794		12		20,806
271	Office of Information Technology and Communications		20,213		-		20,213
122	Department of the Family		19,057		59		19,116
024	Department of the Treasury		14,349		1,632		15,981
127	Adm. for Socioeconomic Development of the Family		14,442		199		14,640
045	Department of Public Security		13,324		-		13,324
329	Socio-Economic Development Office		13,240		43		13,283
137	Department of Correction and Rehabilitation		11,864		10		11,874
038	Department of Justice		10,700		165		10,865
095	Mental Health and Addiction Services Administration		9,288		7		9,295
078	Department of Housing		8,617		68		8,685
087	Department of Sports and Recreation		7,832		162		7,995
050	Department of Natural and Environmental Resources		6,808		19		6,827
126	Vocational Rehabilitation Administration		5,724		28		5,752
067	Department of Labor and Human Resources		4,532		1,011		5,543
031	General Services Administration		5,354		60		5,413
021	Emergency Management and Disaster Adm. Agency		4,304		65		4,369
043	Puerto Rico National Guard		3,813		61		3,874
124	Child Support Administration		3,393		85		3,478
028	Commonwealth Election Commission		3,222		14		3,237
241	Administration for Integral Development of Childhood		782		1,406		2,188
152	Elderly and Retired People Advocate Office		1,185		740		1,925
014	Environmental Quality Board		1,351		323		1,675
055	Department of Agriculture		1,583		3		1,586
120	Veterans Advocate Office		1,559		2		1,562
015	Office of the Governor		1,513		9		1,522
022	Office of the Commissioner of Insurance		1,371		45		1,416
040	Puerto Rico Police		1,039		13		1,051
018	Planning Board		989		-		989
290	State Energy Office of Public Policy		914		-		914
105	Industrial Commission		638		191		829
023	Department of State		613		-		613
035	Industrial Tax Exemption Office		554		1		555
075	Office of the Financial Institutions Commissioner		510		-		510

## 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
155	State Historic Preservation Office	377	4	381
141	Telecommunication's Regulatory Board	354	-	354
273	Permit Management Office	311	-	311
065	Public Services Commission	269	0	270
016	Office of Management and Budget	249	2	251
089	Horse Racing Industry and Sport Administration	247	-	247
096	Women's Advocate Office	246	-	246
266	Office of Public Security Affairs	162	-	162
153	Advocacy for Persons with Disabilities of the Commonwealth	109	14	123
069	Department of Consumer Affairs	108	15	122
226	Joint Special Counsel on Legislative Donations	80	-	80
062	Cooperative Development Commission	69	-	69
042	Firefighters Corps	64	-	64
030	Office of Adm. and Transformation of HR in the Govt.	61	-	61
281	Office of the Electoral Comptroller	52	-	52
132	Energy Affairs Administration	49	-	49
037	Civil Rights Commission	36	-	36
220	Correctional Health	32	-	32
060	Citizen's Advocate Office (Ombudsman)	26	0	27
034	Investigation, Prosecution and Appeals Commission	15	-	15
139	Parole Board	13	0	13
231	Health Advocate Office	8	-	8
224	Joint Commission Reports Comptroller	2	-	2
010	General Court of Justice	-	-	-
	Other	2,561	151	2,713
<b>Total</b>		<b>\$ 509,319</b>	<b>\$ 106,872</b>	<b>\$ 616,191</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 | 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	\$ 59,331	\$ 18,743	\$ 12,032	\$ 139,858	\$ 229,964
081	Department of Education	28,101	43,122	14,172	23,026	108,420
123	Families and Children Administration	2,068	1,841	1,662	21,166	26,737
025	Hacienda (entidad interna - fines de contabilidad)	1,065	2,928	5,989	13,498	23,479
049	Department of Transportation and Public Works	1,068	145	299	19,293	20,806
271	Office of Information Technology and Communications	8	136	19,060	1,010	20,213
122	Department of the Family	1,072	432	2,053	15,559	19,116
024	Department of the Treasury	11,826	3,341	787	28	15,981
127	Adm. for Socioeconomic Development of the Family	2,075	1,139	945	10,481	14,640
045	Department of Public Security	1,875	1,774	814	8,862	13,324
329	Socio-Economic Development Office	145	4,907	166	8,066	13,283
137	Department of Correction and Rehabilitation	2,969	2,321	1,057	5,528	11,874
038	Department of Justice	898	279	3,339	6,348	10,865
095	Mental Health and Addiction Services Administration	1,947	2,921	1,653	2,774	9,295
078	Department of Housing	1,385	1,421	1,441	4,438	8,685
087	Department of Sports and Recreation	1,219	1,004	2,122	3,650	7,995
050	Department of Natural and Environmental Resources	573	1,040	330	4,884	6,827
126	Vocational Rehabilitation Administration	1,157	678	214	3,703	5,752
067	Department of Labor and Human Resources	2,230	877	402	2,035	5,543
031	General Services Administration	25	1,332	504	3,553	5,413
021	Emergency Management and Disaster Adm. Agency	2	45	18	4,304	4,369
043	Puerto Rico National Guard	625	514	565	2,170	3,874
124	Child Support Administration	713	60	15	2,691	3,478
028	Commonwealth Election Commission	1,375	1,331	55	475	3,237
241	Administration for Integral Development of Childhood	330	85	562	1,211	2,188
152	Elderly and Retired People Advocate Office	1,399	246	2	277	1,925
014	Environmental Quality Board	112	121	103	1,339	1,675
055	Department of Agriculture	37	58	52	1,438	1,586
120	Veterans Advocate Office	3	1	2	1,556	1,562
015	Office of the Governor	56	32	80	1,354	1,522
022	Office of the Commissioner of Insurance	128	216	71	1,001	1,416
040	Puerto Rico Police	-	-	-	1,051	1,051
018	Planning Board	337	172	423	57	989
290	State Energy Office of Public Policy	-	-	-	914	914
105	Industrial Commission	78	60	14	676	829
023	Department of State	69	101	69	373	613
035	Industrial Tax Exemption Office	0	0	7	547	555
075	Office of the Financial Institutions Commissioner	107	287	9	106	510
155	State Historic Preservation Office	30	198	15	138	381
141	Telecommunication's Regulatory Board	2	1	69	282	354
273	Permit Management Office	6	10	11	284	311
065	Public Services Commission	-	-	1	268	270

## 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
016	Office of Management and Budget	210	10	8	23	251
089	Horse Racing Industry and Sport Administration	45	40	1	162	247
096	Women's Advocate Office	58	34	34	119	246
266	Office of Public Security Affairs	-	2	-	160	162
153	Advocacy for Persons with Disabilities of the Commonwealth	60	4	34	25	123
069	Department of Consumer Affairs	19	26	3	74	122
226	Joint Special Counsel on Legislative Donations	6	-	0	74	80
062	Cooperative Development Commission	13	14	12	30	69
042	Firefighters Corps	-	0	-	64	64
030	Office of Adm. and Transformation of HR in the Govt.	2	6	40	12	61
281	Office of the Electoral Comptroller	17	17	15	3	52
132	Energy Affairs Administration	-	-	-	49	49
037	Civil Rights Commission	10	-	3	22	36
220	Correctional Health	-	14	-	18	32
060	Citizen's Advocate Office (Ombudsman)	12	9	0	6	27
034	Investigation, Prosecution and Appeals Commission	-	2	1	13	15
139	Parole Board	5	-	-	8	13
231	Health Advocate Office	5	1	2	-	8
224	Joint Commission Reports Comptroller	0	1	-	1	2
010	General Court of Justice	-	-	-	-	-
	Other	84	196	33	2,400	2,713
<b>Total</b>		<b>\$ 126,992</b>	<b>\$ 94,293</b>	<b>\$ 71,370</b>	<b>\$ 323,536</b>	<b>\$ 616,191</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 | AAFAP**  
*Schedule C: Central Government - Live Web Portal AP*  
*Intragovernmental Only (a) (b)*

(figures in \$000s)

Invoicer	106,872	96,328	3,346	146	432	12	-	59	1,632	199	-	43	10	165	7	68	162	19	28	1,011	60	65	61	85	14	1,406	1,514	
ID - Central Government Agency																												
		071 - Department of Health	081 - Department of Education	123 - Families and Children Administration	025 - Hacienda (entidad interna - fines de contabilidad)	049 - Department of Transportation and Public Works	271 - Office of Information Technology and Comms	122 - Department of the Family	024 - Department of the Treasury	127 - Adm. for Socioeconomic Development of the Family	045 - Department of Public Security	329 - Socio-Economic Development Office	137 - Department of Correction and Rehabilitation	038 - Department of Justice	095 - Mental Health and Addiction Services Administration	078 - Department of Housing	087 - Department of Sports and Recreation	050 - Department of Natural and Environmental Reso	126 - Vocational Rehabilitation Administration	067 - Department of Labor and Human Resources	031 - General Services Administration	021 - Emergency Management and Disaster Adm. Agency	043 - Puerto Rico National Guard	124 - Child Support Administration	028 - Commonwealth Election Commission	241 - ACUDEN	Other	
Medical Services Administration	63,647	63,641	-	-	-	-	-	-	-	-	-	0	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance Administration	13,044	12,625	-	-	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	9,414	6,846	9	-	-	-	-	-	1,621	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	921	16	
University of Puerto Rico	7,677	7,435	188	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	25	0	-	-	-	-	-	-	-	23
PREPA	3,346	2,511	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	1,006	-	1,006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	732	404	226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	-	-	-	-	-	-	-	20
Infrastructure Financing Authority	716	672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
PRASA	609	440	-	-	-	-	-	-	-	-	-	22	-	-	-	76	8	-	-	-	44	-	10	-	-	-	-	10
Municipio De Juncos	576	38	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	29	0	-	-	-	-	452	26	
US Postal Service	538	34	-	-	-	12	-	-	-	-	-	4	-	-	-	-	10	-	400	-	-	0	75	-	-	-	-	2
Municipio De Carolina	330	158	44	40	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271
Municipio De Canoanas	266	250	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
Municipio De Yauco	245	-	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
Cardiovascular Center Corporation of Puerto Rico...	236	236	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Insurance Fund Corporation	214	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202
Municipio De Trujillo Alto	207	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
General Services Administration	190	137	0	1	-	-	-	-	-	-	-	-	-	(0)	-	1	-	-	-	-	-	-	1	-	-	-	-	50
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Horse Racing Industry and Sport Administration	183	-	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	164	-	153	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	0
Municipio De San Lorenzo	150	104	7	-	-	-	2	-	-	-	-	-	-	-	33	-	-	-	-	-	-	-	-	5	-	-	-	-
Municipio Autonomo De Caguas	139	-	-	-	-	-	-	-	-	79	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	127	-	2	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	125
Land Authority of Puerto Rico	111	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guanica	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82	-	-	-	-	-	-	-	-	28
Municipio De Hormigueros	106	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99
Municipio De Comerio	101	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	97	-	36	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	41	-	-	-	-	-	-	-	17
Municipio De Mayaguez	93	-	12	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	73	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	86	86	-	-	-	-	-	-	0	-	-	-	-	-	0	-	0	-	-	-	0	-	-	-	-	-	-	-
Municipio De Coamo	83	-	11	-	-	-	-	-	-	-	-	-	-	-	45	-	-	-	-	-	-	-	-	-	-	-	-	28
Puerto Rico Police	81	-	2	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Municipio De Yabucoa	72	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	-	-	-	-	-	-
Municipio De Cabo Rojo	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	-	40
Municipio De Vega Baja	68	-	-	-	13	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	23	
Municipio De Salinas	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	31	-	
Municipio De Cidra	66	-	-	-	-	-	-	-	-	61	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	-	-	-	-	-	-	-	-	22
Municipio De Rio Grande	62	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
Emergency Management and Disaster Administration...	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	-	-	-
Municipio De Guayanilla	61	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
Mental Health and Addiction Services Administrat...	52	-	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Department of the Treasury	51	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-
Municipio De Maunabo	49	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Municipio De Aguas Buenas	47	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
Municipio Autonomo De Guaynabo	46	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Municipio Autonomo De Aguadill	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	9	-	-	-	-	-
Department of the Treasury	41	30	-	1	-	-	-	-	-	-	-	-	3	0	-	-	-	-	2	-	-	-	-	-	-	-	-	5
Other	869	139	182	43	-	-	31	10	24	-	13	7	1	0	35	38	0	-	122	14	3	-	1	9	-	1,406	1,514	

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