



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
For the month of September FY24 and Q1 FY24*

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Glossary

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

Introduction

- Enclosed is the monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2024 actual results compared to the FY2024 Liquidity Plan("LP").
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

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

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

\$7,930	(\$582)	\$98	(\$343)	\$640
Bank Cash	September	Monthly	YTD Net	YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Flow Variance

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of September 30, 2023

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan Projected Cash Balance 9/30/23:	\$ 7,290	1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collection of \$267 and Special Revenue Fund collections of \$89M. 2. The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing weekly variances. 3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
1 State Collections	357	
2 Federal Fund OpEx & Payroll Net Cash Flow	109	
3 Tax Refunds & other tax credits	165	
All Other	9	
Actual TSA Cash Balance	<u><u>\$ 7,930</u></u>	

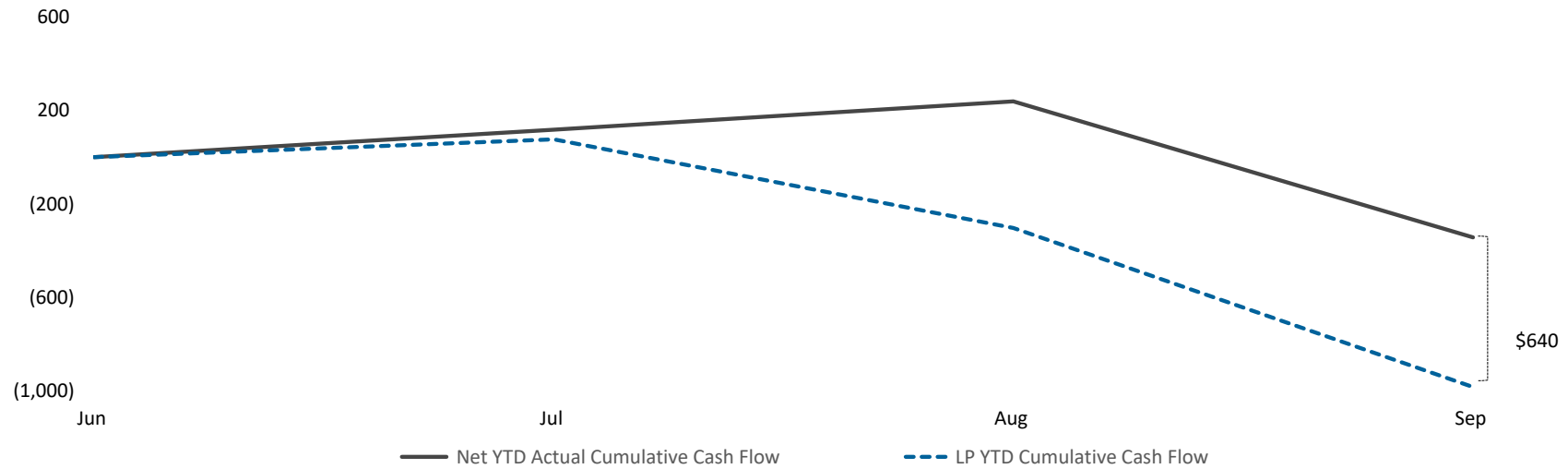
Memo: Summary of Cash Balances

TSA Operational Cash	\$ 5,988
TSA Reserves	1,943
Actual TSA Cash Balance	<u><u>\$ 7,930</u></u>

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP Bank Cash Balance:	\$7,290
Actual TSA Bank Cash Balance:	\$7,930



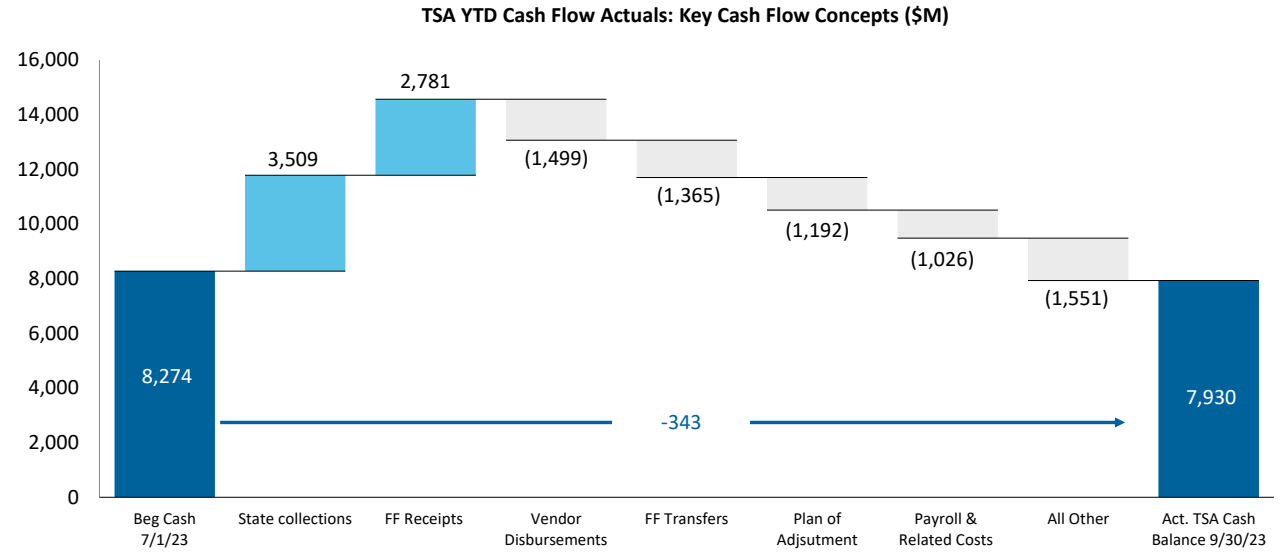
YTD Actuals vs. Liquidity Plan

YTD net cash flow is -\$343M and cash flow variance to the Liquidity Plan is \$640M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

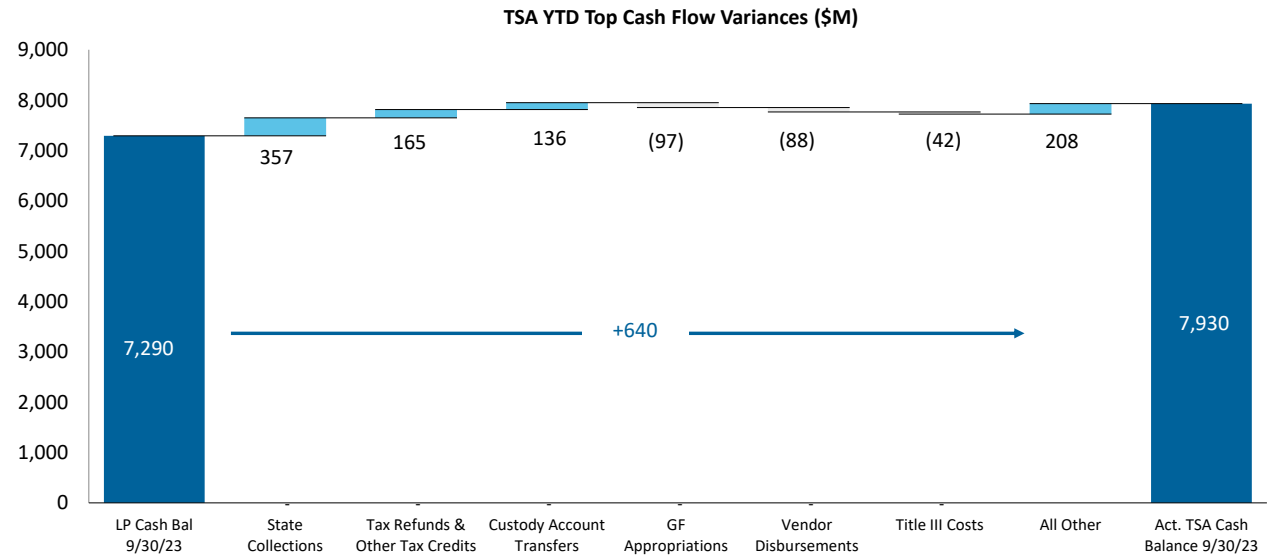
Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$2,781M represent 43% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$348M (Refer to page 14 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) State Collections, Tax Refunds & Other Tax Credits and Federal Funds drive the positive YTD cash flow variance. This is offset by higher than projected General Fund Appropriations and vendor disbursement.



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TSA Cash Flow Actual Results as of September 30, 2023

	FY24 Actual (a) September	FY24 LP September	Variance September	FY24 Actual (a) YTD	FY24 LP YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
State Collections						
1 General fund collections (b)	\$1,074	\$1,121	(\$47)	\$3,045	\$2,778	\$267
2 Other fund revenues & Pass-throughs (c)	14	14	0	48	65	(16)
3 Special Revenue receipts	17	23	(6)	132	96	36
4 All Other state collections (d)	98	73	24	283	214	69
5 Sweep Account Transfers	-	-	-	-	-	-
6 Subtotal - State collections (b)	\$1,203	\$1,232	(\$29)	\$3,509	\$3,152	\$357
Federal Fund Receipts						
7 Medicaid	283	254	29	609	548	61
8 Nutrition Assistance Program	268	238	29	756	715	40
9 All Other Federal Programs	476	478	(1)	1,279	1,289	(10)
10 Other	8	8	-	137	137	-
11 Subtotal - Federal Fund receipts	\$1,035	\$979	\$57	\$2,781	\$2,689	\$92
Balance Sheet Related						
12 Paygo charge	40	43	(4)	128	130	(2)
13 Other	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$40	\$43	(\$4)	\$128	\$130	(\$2)
Plan of Adjustment Related						
15 Intragovernmental Transfers (e)	-	0	(0)	24	24	(0)
16 Other	-	-	-	-	-	-
17 Subtotal - Plan Inflows	-	\$0	(\$0)	\$24	\$24	(\$0)
18 Total Inflows	\$2,278	\$2,254	\$24	\$6,443	\$5,996	\$447
Payroll and Related Costs (f)						
19 General fund	(241)	(256)	15	(706)	(698)	(8)
20 Federal fund	(74)	(108)	34	(306)	(325)	19
21 Other State fund	(8)	(16)	8	(13)	(42)	29
22 Subtotal - Payroll and Related Costs	(\$323)	(\$380)	\$57	(\$1,026)	(\$1,065)	\$40
Operating Disbursements (g)						
23 General fund	(102)	(119)	16	(420)	(435)	15
24 Federal fund	(228)	(195)	(33)	(762)	(726)	(36)
25 Other State fund	(104)	(55)	(49)	(317)	(251)	(67)
26 Subtotal - Vendor Disbursements	(\$435)	(\$369)	(\$65)	(\$1,499)	(\$1,412)	(\$88)
State-funded Budgetary Transfers						
27 General Fund	(226)	(194)	(31)	(785)	(688)	(97)
28 Other State Fund	(3)	(22)	19	(15)	(40)	25
29 Subtotal - Appropriations - All Funds	(\$228)	(\$216)	(\$12)	(\$800)	(\$728)	(\$72)
Federal Fund Transfers						
30 Medicaid	(278)	(254)	(24)	(599)	(548)	(51)
31 Nutrition Assistance Program	(270)	(238)	(32)	(757)	(715)	(41)
32 All other federal fund transfers	(1)	(8)	7	(9)	(137)	128
33 Subtotal - Federal Fund Transfers	(\$550)	(\$501)	(\$49)	(\$1,365)	(\$1,400)	\$35
Other Disbursements - All Funds						
34 Retirement Contributions	(214)	(218)	4	(653)	(655)	3
35 Tax Refunds & other tax credits (h)	(29)	(125)	96	(194)	(359)	165
36 Title III Costs	(14)	(10)	(4)	(73)	(31)	(42)
37 State Cost Share	-	-	-	-	-	-
38 Milestone Transfers	-	-	-	-	-	-
39 Custody Account Transfers	-	(45)	45	-	(136)	136
40 Other items paid from FY22 Surplus	-	-	-	-	-	-
41 Loans and Notes Transactions	-	-	-	16	-	16
42 All Other	-	-	-	-	-	-
43 Subtotal - Other Disbursements - All Funds	(\$257)	(\$399)	\$142	(\$904)	(\$1,182)	\$278
Plan of Adjustment Related						
44 Disbursements to Paying Agent	(1,067)	(1,067)	1	(1,192)	(1,193)	0
45 Direct Disbursements	-	-	-	-	-	-
46 Subtotal - Plan Disbursements	(\$1,067)	(\$1,067)	\$1	(\$1,192)	(\$1,193)	\$0
47 Total Outflows	(\$2,860)	(\$2,934)	\$74	(\$6,786)	(\$6,979)	\$193
48 Net Operating Cash Flow	(\$582)	(\$680)	\$98	(\$343)	(\$983)	\$640
49 Bank Cash Position, Beginning	8,512	7,970	542	8,274	8,274	-
50 Bank Cash Position, Ending	\$7,930	\$7,290	\$640	\$7,930	\$7,290	\$640
Memo: Summary of Accounts						
Operational	\$5,988					
Reserves (i)	1,943					
Total Bank Cash Position	\$7,930					

Note: Refer to page 10 for footnote reference descriptions.

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TSA Cash Flow Actual Results as of September 30, 2023

	FY24 Actual Q1	FY24 Actual (a) YTD	FY24 LP Q1	FY24 LP YTD	Variance Q1	Variance YTD
<i>(figures in Millions)</i>						
State Collections						
1 General fund collections (b)	\$3,045	\$3,045	\$2,778	\$2,778	\$267	\$267
2 Other fund revenues & Pass-throughs (c)	48	48	65	65	(16)	(16)
3 Special Revenue receipts	132	132	96	96	36	36
4 All Other state collections (d)	283	283	214	214	69	69
5 Sweep Account Transfers	—	—	—	—	—	—
6 Subtotal - State collections (e)	\$3,509	\$3,509	\$3,152	\$3,152	\$357	\$357
Federal Fund Receipts						
7 Medicaid	609	609	548	548	61	61
8 Nutrition Assistance Program	756	756	715	715	40	40
9 All Other Federal Programs	1,279	1,279	1,289	1,289	(10)	(10)
10 Other	137	137	137	137	—	—
11 Subtotal - Federal Fund receipts	\$2,781	\$2,781	\$2,689	\$2,689	\$92	\$92
Balance Sheet Related						
12 Paygo charge	128	128	130	130	(2)	(2)
13 Other	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$128	\$128	\$130	\$130	(\$2)	(\$2)
Plan of Adjustment Related						
15 Intragovernmental Transfers (f)	24	24	24	24	(0)	(0)
16 Other	—	—	—	—	—	—
17 Subtotal - Plan Inflows	\$24	\$24	\$24	\$24	(\$0)	(\$0)
18 Total Inflows	\$6,443	\$6,443	\$5,996	\$5,996	\$447	\$447
Payroll and Related Costs (g)						
19 General fund	(706)	(706)	(698)	(698)	(8)	(8)
20 Federal fund	(306)	(306)	(325)	(325)	19	19
21 Other State fund	(13)	(13)	(42)	(42)	29	29
22 Subtotal - Payroll and Related Costs	(\$1,026)	(\$1,026)	(\$1,065)	(\$1,065)	\$40	\$40
Operating Disbursements (h)						
23 General fund	(420)	(420)	(435)	(435)	15	15
24 Federal fund	(762)	(762)	(726)	(726)	(36)	(36)
25 Other State fund	(317)	(317)	(251)	(251)	(67)	(67)
26 Subtotal - Vendor Disbursements	(\$1,499)	(\$1,499)	(\$1,412)	(\$1,412)	(\$88)	(\$88)
State-funded Budgetary Transfers						
27 General Fund	(785)	(785)	(688)	(688)	(97)	(97)
28 Other State Fund	(15)	(15)	(40)	(40)	25	25
29 Subtotal - Appropriations - All Funds	(\$800)	(\$800)	(\$728)	(\$728)	(\$72)	(\$72)
Federal Fund Transfers						
30 Medicaid	(599)	(599)	(548)	(548)	(51)	(51)
31 Nutrition Assistance Program	(757)	(757)	(715)	(715)	(41)	(41)
32 All other federal fund transfers	(9)	(9)	(137)	(137)	128	128
33 Subtotal - Federal Fund Transfers	(\$1,365)	(\$1,365)	(\$1,400)	(\$1,400)	\$35	\$35
Other Disbursements - All Funds						
34 Retirement Contributions	(653)	(653)	(655)	(655)	3	3
35 Tax Refunds & other tax credits (i)	(194)	(194)	(359)	(359)	165	165
36 Title III Costs	(73)	(73)	(31)	(31)	(42)	(42)
37 State Cost Share	—	—	—	—	—	—
38 Milestone Transfers	—	—	—	—	—	—
39 Custody Account Transfers	—	—	(136)	(136)	136	136
40 Other items paid from FY22 Surplus	—	—	—	—	—	—
41 Loan to PREPA (j)	16	16	—	—	16	16
42 All Other	—	—	—	—	—	—
43 Subtotal - Other Disbursements - All Funds	(\$904)	(\$904)	(\$1,182)	(\$1,182)	\$278	\$278
Plan of Adjustment Related						
44 Disbursements to Paying Agent	(1,192)	(1,192)	(1,193)	(1,193)	0	0
45 Direct Disbursements	—	—	—	—	—	—
46 Subtotal - Plan Disbursements	(\$1,192)	(\$1,192)	(\$1,193)	(\$1,193)	\$0	\$0
47 Total Outflows	(\$6,786)	(\$6,786)	(\$6,979)	(\$6,979)	\$193	\$193
48 Net Operating Cash Flow	(\$343)	(\$343)	(\$983)	(\$983)	\$640	\$640
49 Bank Cash Position, Beginning	8,274	8,274	8,274	8,274	—	—
50 Bank Cash Position, Ending (k)	\$7,930	\$7,930	\$7,290	\$7,290	\$640	\$640

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

Puerto Rico Department of Treasury | Hacienda*FY24 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2024 actual results through September 30, 2023.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$90.10M in interest income in FY24 from earnings on the TSA cash balance.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 83-1991 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

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General Fund Collections Summary

Key Takeaways / Notes

Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections and allocated. As of the date of this report, the unallocated collections included therein was approximately \$9M. The schedule on this page will be updated as information becomes available.

In accordance to Law 53-2021, funds previously transferred to HTA will now be part of the General Fund Collections.

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

	Actual (a) YTD FY24	LP YTD FY24	Var \$ YTD FY24	Var % YTD FY24
General Fund Collections				
Corporations	\$805	\$607	\$197	32%
Individuals	869	843	26	3%
Partnerships	69	96	(27)	-28%
Act 154	43	23	20	86%
Non Residents Withholdings	232	167	65	39%
Current Year Collections	231	165	65	39%
Current Year NRW for FEDE (Act 73-2008) (b)	2	2	(0)	-9%
Motor Vehicles	185	102	83	81%
Rum Tax (c)	55	75	(20)	-27%
Alcoholic Beverages	73	64	9	14%
Cigarettes (d)	35	39	(4)	-10%
Other General Fund	290	411	(121)	-29%
Total	\$2,656	\$2,428	\$228	9%
SUT Collections (e)	389	357	32	9%
Total General Fund Collections	\$ 3,045	\$ 2,786	\$ 259	9%

Footnotes:

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

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Other State Fund Collections Summary

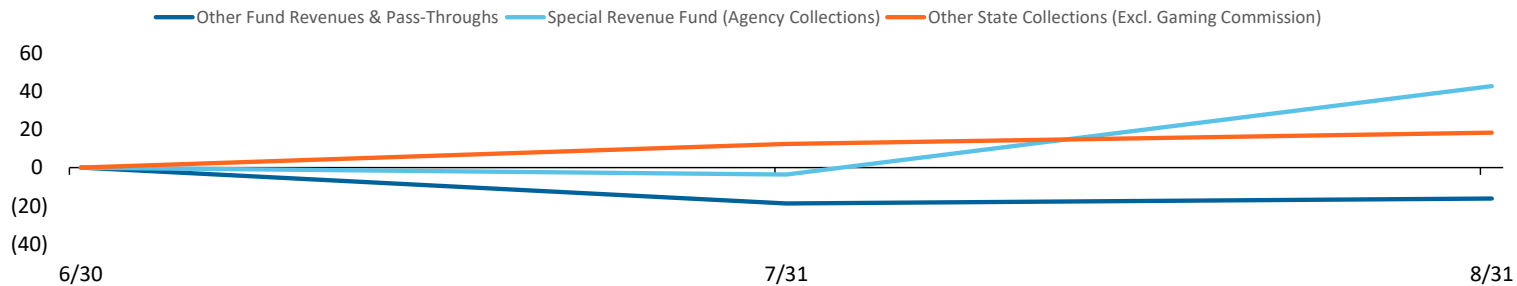
Key Takeaways / Notes

- 1.) Total Other State Fund Collections are higher than the Liquidity Plan, mainly driven by \$41M of Gaming Commission and All other of SRF of \$31M and All other of Other State Collection of \$42M.

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

	Actual YTD FY24	LP YTD FY24	Var \$ YTD FY24	Var % YTD FY24
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$48	\$65	(\$16)	-25%
Electronic Lottery	–	13	(13)	-100%
Cigarettes (PRITA)	–	7	(7)	-100%
ASC Pass Through	\$7	6	1	17%
ACCA Pass Through	\$20	19	1	4%
Other	\$21	19	3	15%
Special Revenue Fund (Agency Collections)	132	96	36	38%
Department of Education	0	2	(2)	-93%
Department of Health	8	0	7	1468%
Department of State	4	4	(0)	-4%
All Other	120	89	31	34%
Other State Collections	283	214	69	32%
Bayamón University Hospital	-	1	(1)	-100%
Adults University Hospital (UDH)	-	8	(8)	-100%
Pediatric University Hospital	-	5	(5)	-100%
Commissioner of the Financial Institution	4	5	(1)	-24%
Department of Housing	5	4	1	25%
Gaming Commission	97	55	41	75%
All Other	177	135	42	31%
Total	\$463	\$374	\$89	24%

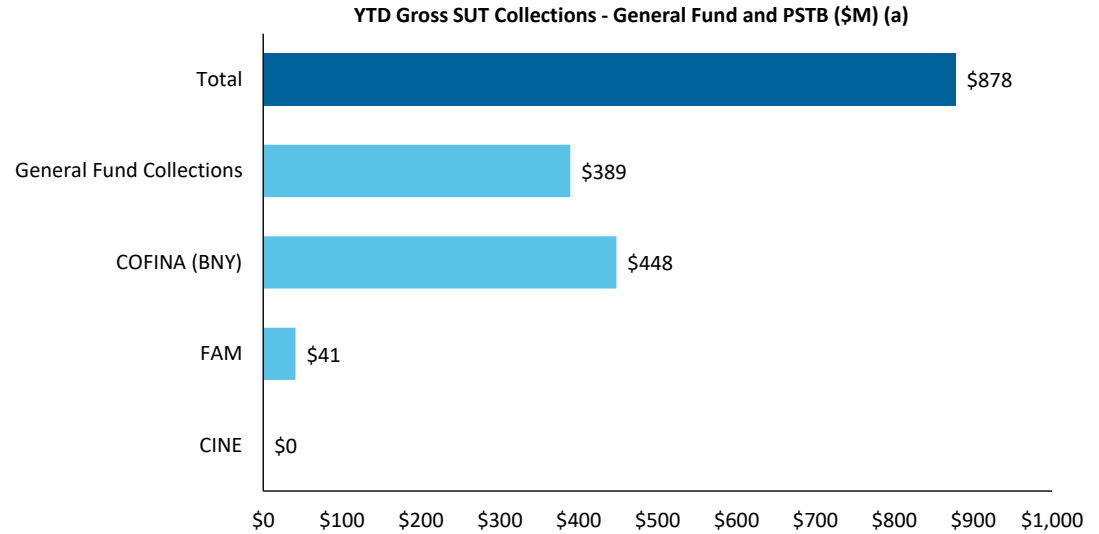
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



Puerto Rico Department of Treasury | Hacienda
Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of September 30, 2023 there is \$6M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
 As of the date of the report, \$137.1M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received.

Monthly FF Net Surplus (Deficit)

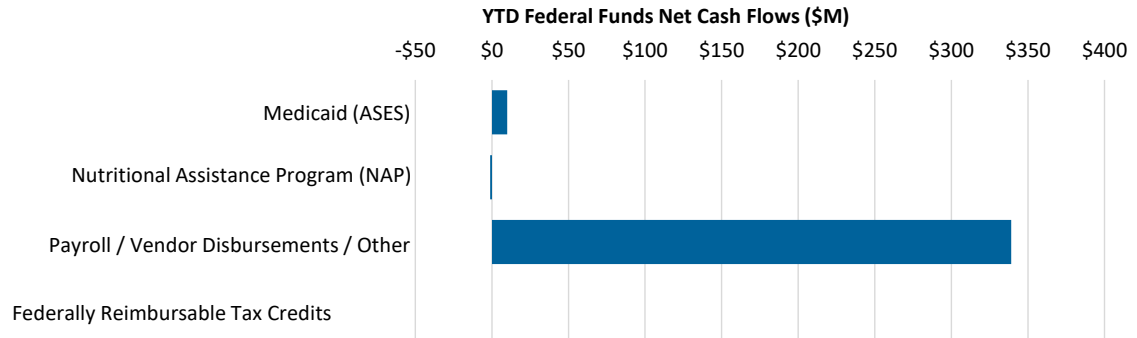
Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total (a)	

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 283	\$ (278)	\$ 5	\$ -	\$ 5
\$268	(270)	(2)	-	(2)
\$485	(303)	181	174	7
-	-	-	-	-
\$1,035	\$ (852)	\$ 184	\$ 174	\$ 9

YTD Cumulative FF Net Surplus (Deficit)

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

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 609	\$ (599)	\$ 10	\$ -	\$ 10
756	(757)	(1)	-	(1)
1,416	(1,077)	339	239	101
-	-	-	-	-
\$ 2,781	\$ (2,433)	\$ 348	\$ 239	\$ 109



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.

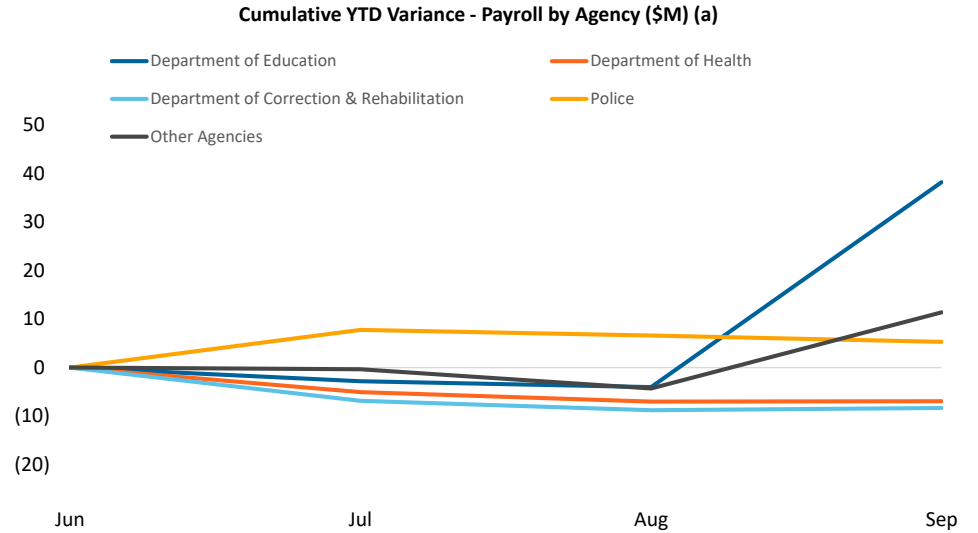
Puerto Rico Department of Treasury | Hacienda

Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1.) Gross Payroll is in line with the Liquidity Plan with the exception of Department of Education that is higher than LP by \$38M.

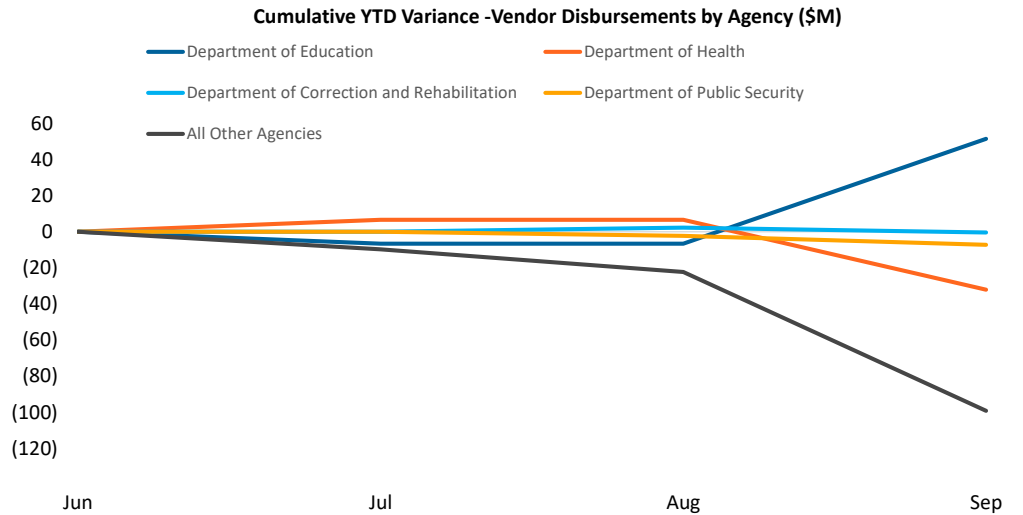
Gross Payroll (\$M) (a)	YTD
Agency	Variance
Department of Education	\$ 38
Department of Health	(7)
Department of Correction & Rehabilitation	(8)
Police	5
All Other Agencies (b)	11
Total YTD Variance	\$ 40



Key Takeaways / Notes : Vendor Disbursements

- 1.) Negative overall variance is due to higher than projected spending, partially offset by the Department of Education that is higher than LP by \$52M.

Vendor Disbursements (\$M)	YTD
Agency	Variance
Department of Education	\$ 52
Department of Health	(32)
Department of Correction and Rehabilitation	(0)
Department of Public Security	(7)
All Other Agencies	(99)
Total YTD Variance	\$ (88)



Footnotes

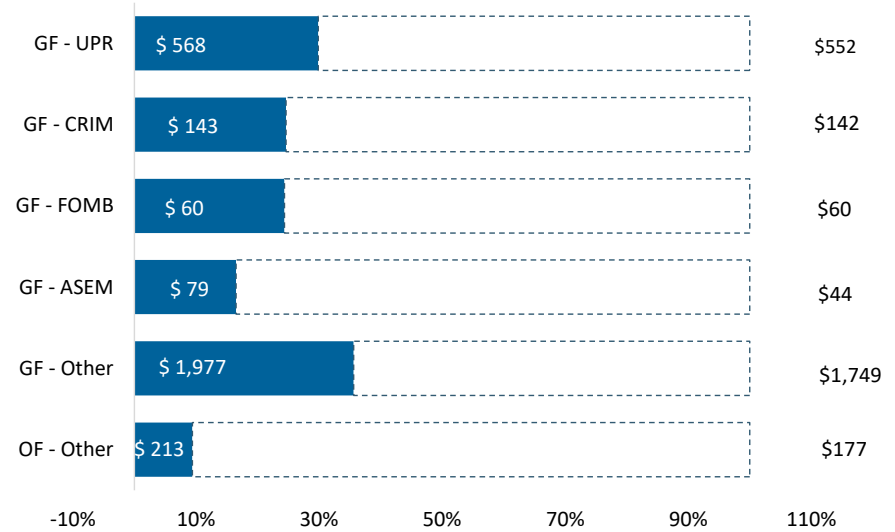
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency. Includes the positive variance from budgeted amounts not disbursed in H1.

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

Key Takeaways / Notes

- 1.) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY24 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity.

YTD FY2024 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 150	\$ 501	\$ 351
GF - CRIM	24	95	72
GF - FOMB	14	59	45
GF - ASEM	13	80	67
GF - Other	584	1,639	1,055
OF - Other	15	159	144
Total	\$ 800	\$ 2,534	\$ 1,734

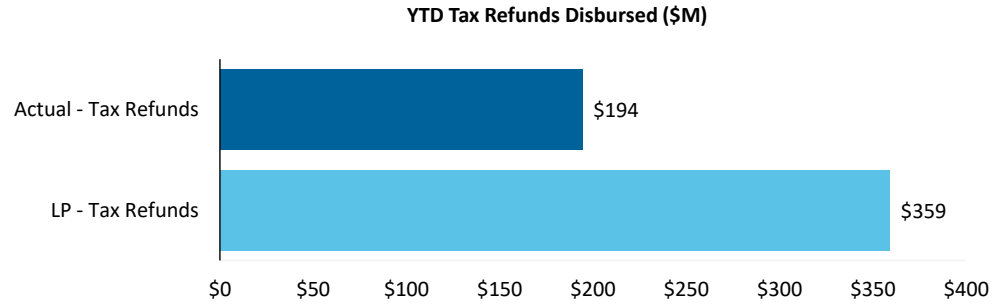
YTD Appropriation Variance (\$M)

Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 150	\$ 122	\$(28)
GF - CRIM	24	23	\$(1)
GF - FOMB	14	14	\$0
GF - ASEM	13	20	\$7
GF - Other	584	509	\$(75)
OF - Other	15	40	\$25
Total	\$ 800	\$ 728	\$(72)

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

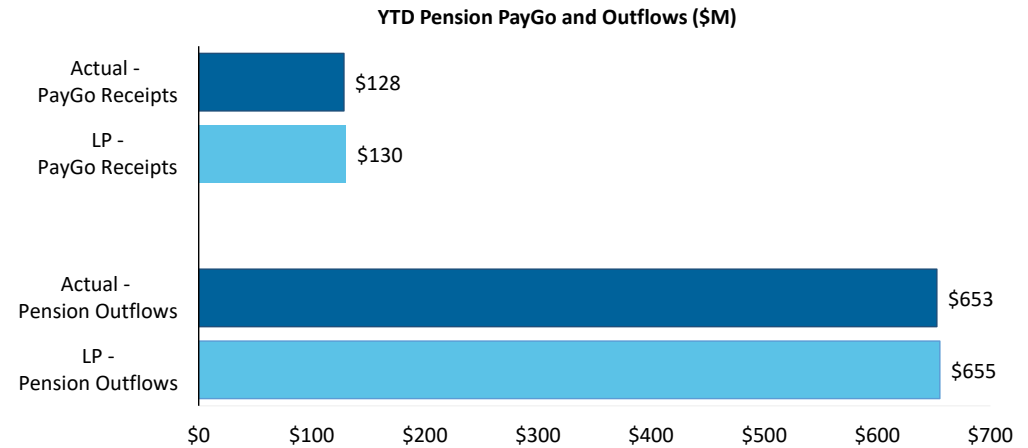
Key Takeaways / Notes : Tax Refunds

- 1.) Tax credits and refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits.



Key Takeaways / Notes : Pension PayGo

- 1.) YTD PayGo Receipts are over projected. Further details on the status of PayGo can be found in the monthly PayGo Report on Hacienda website in Public Finance section.

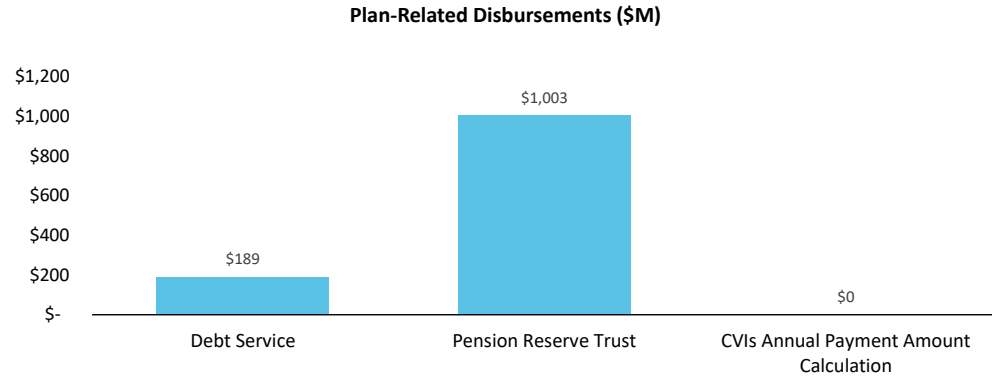


Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Intragovernmental Transfers

- 1.) A total of \$189M has been transferred out of the TSA for POA related payments during FY24. During this month, a payment of \$1.0B regarding the Plan of Adjustment Pension Reserve Trust was disbursed.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Debt Service	\$ 189
Pension Reserve Trust (a)	1,003
CVIs Annual Payment Amount Calculation (b)	-
Total	\$ 1,192



Footnotes

- (a) Additional Contribution to Pension Reserve Trust is expected to be disbursed on or before November 1, 2023.
- (b) CVIs Annual Payment is expected to be disbursed on or before November 1, 2023.

Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 182,183	\$ 35,607	\$ 217,790
081	Department of Education	132,309	14,510	146,819
049	Department of Transportation and Public Works	46,843	1,561	48,403
271	Office of Information Technology and Communications	47,335	124	47,459
025	Hacienda (entidad interna - fines de contabilidad)	20,206	13	20,218
045	Department of Public Security	12,365	0	12,365
095	Mental Health and Addiction Services Administration	11,137	31	11,168
127	Administration for Socioeconomic Development of the Famil	10,466	107	10,573
241	Administration for Integral Development of Childhood	8,629	919	9,548
014	Environmental Quality Board	8,505	329	8,834
050	Department of Natural and Environmental Resources	8,205	10	8,215
024	Department of the Treasury	7,596	0	7,596
123	Families and Children Administration	6,027	84	6,111
311	Gaming Comission	5,950	-	5,950
126	Vocational Rehabilitation Administration	5,202	1	5,202
067	Department of Labor and Human Resources	5,073	50	5,123
120	Veterans Advocate Office	4,491	2	4,493
329	Socio-Economic Development Office	852	3,265	4,117
122	Department of the Family	3,838	21	3,859
078	Department of Housing	3,846	0	3,846
031	General Services Administration	3,698	-	3,698
137	Department of Correction and Rehabilitation	3,324	10	3,334
152	Elderly and Retired People Advocate Office	1,958	766	2,725
087	Department of Sports and Recreation	2,450	77	2,528
028	Commonwealth Election Commission	2,115	-	2,115
018	Planning Board	2,016	-	2,016
055	Department of Agriculture	1,938	-	1,938
043	Puerto Rico National Guard	1,898	9	1,906
124	Child Support Administration	1,661	-	1,661
105	Industrial Commission	1,147	1	1,148
038	Department of Justice	1,089	7	1,095
016	Office of Management and Budget	1,085	2	1,088
208	Contributions to Municipalities	-	698	698
026	Special Appropriations for the Central Government Retireme	645	-	645
022	Office of the Commissioner of Insurance	182	60	241
015	Office of the Governor	217	0	217
266	Office of Public Security Affairs	59	154	213
155	State Historic Preservation Office	181	4	185

Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
030	Office of Administration and Transformation of HR in the Gov	165	-	165
023	Department of State	151	-	151
096	Women's Advocate Office	73	0	73
153	Advocacy for Persons with Disabilities of the Commonwealth	72	-	72
243	PNP Central Committee	54	-	54
220	Correctional Health	47	-	47
075	Office of the Financial Institutions Commissioner	45	-	45
298	Public Service Regulatory Board	43	0	43
062	Cooperative Development Commission	27	-	27
069	Department of Consumer Affairs	22	2	24
281	Office of the Electoral Comptroller	20	-	20
231	Health Advocate Office	19	-	19
226	Joint Special Counsel on Legislative Donations	15	-	15
068	Labor Relations Board	14	-	14
279	Public Service Appeals Commission	13	-	13
010	General Court of Justice	11	0	11
244	PIP Central Committee	9	-	9
037	Civil Rights Commission	6	-	6
060	Citizen's Advocate Office (Ombudsman)	4	0	4
139	Parole Board	4	-	4
291	Proyecto Dignidad	1	-	1
040	Puerto Rico Police	0	-	0
034	Investigation, Prosecution and Appeals Commission	0	0	0
065	Public Services Commission	0	-	0
	Other	-	-	-
Total		\$ 557,535	\$ 58,426	615,961

Footnotes:

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

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 10,134	\$ 14,120	\$ 8,972	\$ 184,564	\$ 217,790
081	Department of Education	53,333	46,143	9,043	38,299	146,819
049	Department of Transportation and Public Works	6,367	10,371	6,801	24,864	48,403
271	Office of Information Technology and Communications	4,605	1,177	4,876	36,802	47,459
025	Hacienda (entidad interna - fines de contabilidad)	1,672	1,428	1,921	15,197	20,218
045	Department of Public Security	2,137	1,934	1,874	6,421	12,365
095	Mental Health and Addiction Services Administration	2,994	2,126	369	5,679	11,168
127	Administration for Socioeconomic Development of the Family	2,422	1,467	296	6,388	10,573
241	Administration for Integral Development of Childhood	2,219	711	937	5,680	9,548
014	Environmental Quality Board	471	135	47	8,181	8,834
050	Department of Natural and Environmental Resources	1,080	2,544	684	3,907	8,215
024	Department of the Treasury	3,477	3,184	81	854	7,596
123	Families and Children Administration	2,931	1,149	519	1,511	6,111
311	Gaming Commission	86	142	170	5,553	5,950
126	Vocational Rehabilitation Administration	2,504	420	852	1,426	5,202
067	Department of Labor and Human Resources	883	1,036	540	2,663	5,123
120	Veterans Advocate Office	2	15	94	4,383	4,493
329	Socio-Economic Development Office	498	3,329	17	273	4,117
122	Department of the Family	1,109	1,201	489	1,060	3,859
078	Department of Housing	741	679	792	1,634	3,846
031	General Services Administration	275	2,430	70	923	3,698
137	Department of Correction and Rehabilitation	1,322	1,055	824	133	3,334
152	Elderly and Retired People Advocate Office	2,420	109	3	193	2,725
087	Department of Sports and Recreation	843	229	274	1,182	2,528
028	Commonwealth Election Commission	39	31	26	2,020	2,115
018	Planning Board	60	495	298	1,163	2,016
055	Department of Agriculture	71	444	143	1,280	1,938
043	Puerto Rico National Guard	682	315	306	602	1,906
124	Child Support Administration	657	180	292	533	1,661
105	Industrial Commission	185	60	8	895	1,148
038	Department of Justice	701	255	38	102	1,095
016	Office of Management and Budget	80	354	261	394	1,088
208	Contributions to Municipalities	448	-	-	250	698
026	Special Appropriations for the Central Government Retirement	2	11	2	629	645
022	Office of the Commissioner of Insurance	117	113	9	2	241
015	Office of the Governor	159	53	5	0	217
266	Office of Public Security Affairs	26	24	-	162	213
155	State Historic Preservation Office	58	48	14	65	185
030	Office of Administration and Transformation of HR in the Gov	19	1	78	67	165
023	Department of State	109	39	0	3	151
096	Women's Advocate Office	67	6	-	1	73
153	Advocacy for Persons with Disabilities of the Commonwealth	11	4	18	38	72
243	PNP Central Committee	-	-	-	54	54
220	Correctional Health	-	-	-	47	47
075	Office of the Financial Institutions Commissioner	41	4	-	-	45
298	Public Service Regulatory Board	42	1	-	-	43
062	Cooperative Development Commission	23	1	-	3	27
069	Department of Consumer Affairs	11	4	3	6	24
281	Office of the Electoral Comptroller	16	2	2	-	20
231	Health Advocate Office	-	18	1	-	19
226	Joint Special Counsel on Legislative Donations	-	14	-	1	15
068	Labor Relations Board	14	-	-	-	14
279	Public Service Appeals Commission	3	-	-	11	13

Puerto Rico Department of Treasury | Hacienda

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
010	General Court of Justice	11	-	-	-	11
244	PIP Central Committee	-	-	-	9	9
037	Civil Rights Commission	2	2	-	2	6
060	Citizen's Advocate Office (Ombudsman)	4	0	-	0	4
139	Parole Board	3	-	0	-	4
291	Proyecto Dignidad	-	-	-	1	1
040	Puerto Rico Police	-	-	-	0	0
034	Investigation, Prosecution and Appeals Commission	0	0	-	0	0
065	Public Services Commission	-	-	-	0	0
Grand Total	Other	-	-	-	-	-
Total		\$ 108,187	\$ 99,613	\$ 42,049	\$ 366,112	\$ 615,961

Footnotes:

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

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

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

	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	271 - Office of Information Technology and Communication	25 - Hacienda (entidad interna - fines de contabilidad)	45 - Department of Public Security	95 - Mental Health and Addiction Services Administration	127 - Administration for Socioeconomic Development of t...	241 - Administration for Integral Development of Childh...	14 - Environmental Quality Board	50 - Department of Natural and Environmental Resources	24 - Department of the Treasury	123 - Families and Children Administration	311 - Gaming Commission	126 - Vocational Rehabilitation Administration	67 - Department of Labor and Human Resources	120 - Veterans Advocate Office	329 - Socio-Economic Development Office	122 - Department of the Family	78 - Department of Housing	31 - General Services Administration	137 - Department of Correction and Rehabilitation	152 - Elderly and Retired People Advocate Office	87 - Department of Sports and Recreation	28 - Commonwealth Election Commission	Other		
Invoicer	58,426	35,607	14,510	1,561	124	13	0	31	107	919	329	10	0	84	-	1	50	2	3,265	21	0	-	10	766	77	-	426		
Medical Services Administration	26,343	26,337	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Public Buildings Authority	6,847	346	6,500	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,383	3,275	87	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	3,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,265	-	-	-	-	-	-	-	-	-	170
University of Puerto Rico	1,413	1,386	2	-	-	-	-	24	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	
PRASA	1,316	1,049	173	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	0	76	-	-	-	
PREPA	1,174	340	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Caguas	978	-	-	903	-	-	-	-	14	-	-	-	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Orocovis	812	-	802	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	
Municipio De Cayey	782	17	296	469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Lorenzo	706	640	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Yauco	657	-	657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Coamo	624	368	219	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-	-	-	-	-	
Municipio De Luquillo	623	-	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	
Municipio De Caguas	564	-	564	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Arecibo	560	100	-	-	-	-	-	-	458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Camuy	497	-	451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46	-	-	-	-	
Municipio De Hatillo	452	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Yabucoa	396	-	233	163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Fajardo	373	-	26	-	-	-	-	-	233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114	-	-	-	-	
Department of Labor and Human Resources	369	-	369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Juan	354	49	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230	-	-	-	-	
Municipio De Vega Baja	287	-	147	-	13	-	-	47	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	76	-	-	-	-	
Municipio De Rio Grande	273	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	-	-	-	-	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Toa Baja	261	-	261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Barceloneta	261	116	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158	
Municipio De Sabana Grande	259	-	31	-	-	-	-	-	228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	
Municipio De Aguada	253	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	
Municipio De Comerio	224	148	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Bayamon	176	107	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Emergency Management and Disaster Administration...	154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Santa Isabel	142	142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Services Administration	138	88	1	-	0	-	(0)	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Depto Desarrollo Economico Y C	124	-	-	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Guayama	113	-	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	
Municipio De Utuado	102	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Cidra	101	-	55	-	-	-	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Institute of Forensic Sciences	87	82	-	-	-	0	-	-	-	-	-	0	0	-	-	0	-	-	-	8	0	0	0	-	1	-	-	-	
Municipio De Carolina	77	3	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Humacao	73	-	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Ponce	72	-	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Villalba	72	31	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	-	
Municipio De Hormigueros	71	-	11	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	-	-	-	-	-	
Municipio De Guanica	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68	-	-	-	-	-	
Cardiovascular Center Corporation of Puerto Rico...	68	68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Court of Justice	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71	

(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.