



GOVERNMENT OF PUERTO RICO
Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
As of July 28, 2023*

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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.
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 FY24 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.
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 weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2024 actual results compared to the FY2023 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.
- 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)

Bank Cash Position
\$8,433

Weekly Cash Flow
(\$120)

YTD Net Cash Flow
\$159

Fiscal Year 2024 began on July 1, 2023. The FY24 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published weekly with a comparison to the same period from FY23 to help contextualize results.

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TSA Cash Flow Actual Results for the Week Ended July 28, 2023

	FY24 Actual 7/28	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
<u>State Collections</u>				
1	\$166	\$886	\$841	\$45
2	2	11	32	(21)
3	3	25	31	(6)
4	15	83	44	39
5	–	–	–	–
6	\$186	\$1,005	\$947	\$58
<u>Federal Fund Receipts</u>				
7	–	5	1	4
8	56	233	245	(13)
9	31	451	353	98
10	–	–	99	(99)
11	\$87	\$689	\$698	(\$9)
<u>Balance Sheet Related</u>				
12	5	32	34	(2)
13	–	–	–	–
14	\$5	\$32	\$34	(\$2)
<u>Plan of Adjustment Related</u>				
15	–	24	–	24
16	–	–	–	–
17	–	\$24	–	\$24
18	\$278	\$1,751	\$1,680	\$71
<u>Payroll and Related Costs (e)</u>				
19	(67)	(225)	(242)	18
20	(38)	(87)	(73)	(14)
21	0	(4)	15	(19)
22	(\$105)	(\$316)	(\$300)	(\$16)
<u>Operating Disbursements (f)</u>				
23	(10)	(106)	(139)	33
24	(42)	(201)	(131)	(70)
25	(12)	(118)	(62)	(56)
26	(\$64)	(\$424)	(\$331)	(\$93)
<u>State-funded Budgetary Transfers</u>				
27	(20)	(221)	(193)	(28)
28	(38)	(50)	(7)	(43)
29	(\$58)	(\$271)	(\$200)	(\$71)
<u>Federal Fund Transfers</u>				
30	–	–	(1)	1
31	(56)	(231)	(231)	(0)
32	–	(6)	(19)	13
33	(\$56)	(\$238)	(\$252)	\$14
<u>Other Disbursements - All Funds</u>				
34	(101)	(237)	(227)	(10)
35	(8)	(86)	(105)	19
36	(7)	(35)	(8)	(27)
37	–	–	–	–
38	–	–	–	–
39	–	–	(25)	25
40	–	–	–	–
41	–	16	–	16
42	–	–	–	–
43	(\$116)	(\$343)	(\$364)	\$22
<u>Plan of Adjustment Related</u>				
44	–	–	(64)	64
45	–	–	–	–
46	–	–	(\$64)	\$64
47	(\$398)	(\$1,591)	(\$1,512)	(\$80)
48	(\$120)	\$159	\$168	(\$9)
49	8,553	8,274	7,999	275
50	\$8,433	\$8,433	\$8,167	\$266
<u>Memo: Summary of Accounts</u>				
	\$6,490			
	1,943			
	\$8,433			

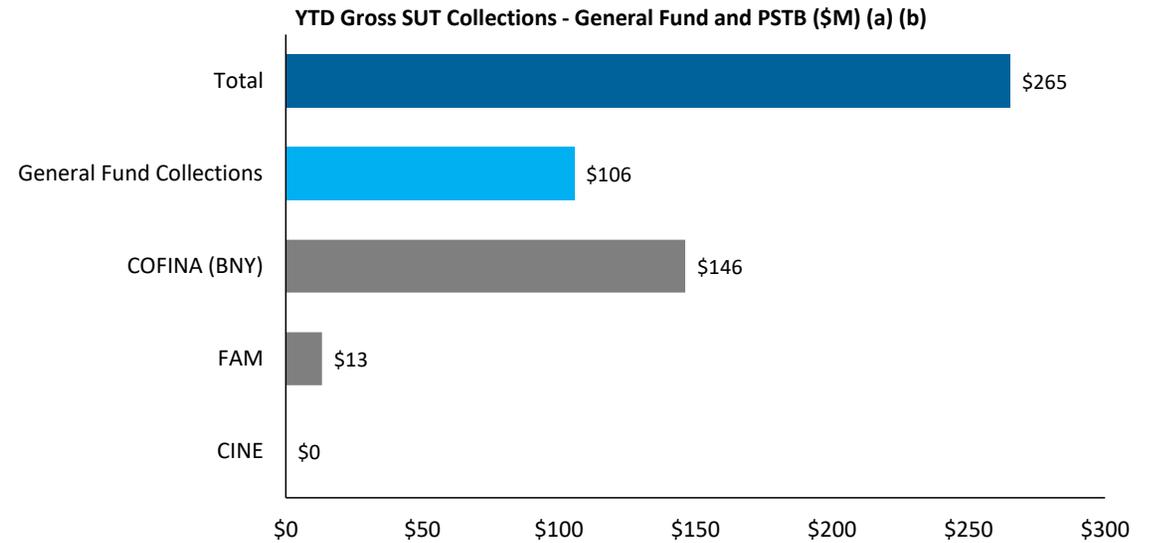
Puerto Rico Department of Treasury | Hacienda*FY24 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, 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.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$27.8M in interest income in FY24 from earnings on the TSA cash balance.
- (d) 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.
- (e) 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).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) 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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Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 28, 2023 there is \$18M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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Federal Funds Net Cash Flow Summary (a)

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. 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.

Weekly FF Net Surplus (Deficit)

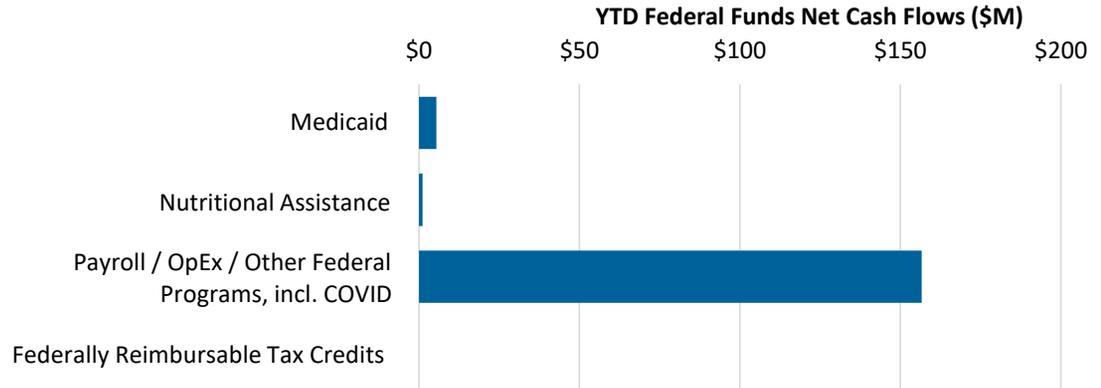
Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total	

	FF Inflows	FF Outflows	Net Cash Flow
	\$ -	\$ -	\$ -
	56	(56)	0
	31	(79)	(48)
	-	-	-
Total	\$ 87	\$ (135)	\$ (48)

YTD Cumulative FF Net Surplus (Deficit)

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

	FF Inflows	FF Outflows	Net Cash Flow
	\$ 5	\$ -	\$ 5
	233	(231)	1
	451	(294)	157
	-	-	-
Total	\$ 689	\$ (526)	\$ 163



Footnotes

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) The General Obligation’s payment corresponding to July 2023 was made on June 30, 2023 (FY2023).

Plan-Related TSA Disbursements (\$M)	Actual YTD
Debt Services	\$ -
Pension Reserve Trust	-
CVIs Annual Payment Amount Calculation	-
Total	\$ -

Plan-Related TSA Disbursements (\$M)



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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 214,302	\$ 34,603	\$ 248,906
081	Department of Education	152,871	6,979	159,850
049	Department of Transportation and Public Works	54,907	10,186	65,092
045	Department of Public Security	49,914	9,205	59,119
271	Office of Information Technology and Communications	39,591	125	39,716
050	Department of Natural and Environmental Resources	32,249	2,271	34,519
137	Department of Correction and Rehabilitation	18,333	12,511	30,844
123	Families and Children Administration	28,194	119	28,313
025	Hacienda (entidad interna - fines de contabilidad)	18,630	13	18,643
122	Department of the Family	11,177	3,337	14,514
127	Administration for Socioeconomic Development of the Family	13,592	162	13,755
329	Socio-Economic Development Office	5,609	5,219	10,828
241	Administration for Integral Development of Childhood	9,596	950	10,545
078	Department of Housing	9,848	75	9,923
067	Department of Labor and Human Resources	9,557	133	9,690
095	Mental Health and Addiction Services Administration	9,588	42	9,630
038	Department of Justice	7,355	1,735	9,090
311	Gaming Commission	8,668	258	8,926
024	Department of the Treasury	8,811	13	8,824
014	Environmental Quality Board	8,402	329	8,731
087	Department of Sports and Recreation	4,338	1,706	6,045
120	Veterans Advocate Office	5,258	2	5,260
055	Department of Agriculture	4,824	226	5,050
028	Commonwealth Election Commission	4,024	652	4,676
126	Vocational Rehabilitation Administration	4,517	95	4,612
031	General Services Administration	3,807	15	3,822
010	General Court of Justice	3,445	6	3,451
021	Emergency Management and Disaster Administration Agency	2,320	65	2,385
124	Child Support Administration	2,262	90	2,352
016	Office of Management and Budget	2,097	57	2,154
043	Puerto Rico National Guard	1,920	156	2,076
018	Planning Board	1,569	500	2,069
133	Natural Resources Administration	1,879	149	2,029
155	State Historic Preservation Office	1,470	123	1,592
105	Industrial Commission	1,433	2	1,434
189	Institute of Forensic Sciences	1,173	-	1,173
152	Elderly and Retired People Advocate Office	538	334	872
015	Office of the Governor	694	151	845
266	Office of Public Security Affairs	191	570	761
026	Special Appropriations for the Central Government Retirement	629	-	629
069	Department of Consumer Affairs	103	368	471
022	Office of the Commissioner of Insurance	462	-	462
298	Public Service Regulatory Board	409	0	409
096	Women's Advocate Office	408	0	408
023	Department of State	305	90	395
075	Office of the Financial Institutions Commissioner	319	-	319
220	Correctional Health	160	-	160

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	158	2	160
153	Advocacy for Persons with Disabilities of the Commonwealth	75	40	115
060	Citizen's Advocate Office (Ombudsman)	66	25	91
243	PNP Central Committee	54	-	54
231	Health Advocate Office	44	0	44
068	Labor Relations Board	44	-	44
062	Cooperative Development Commission	16	21	38
139	Parole Board	33	-	33
281	Office of the Electoral Comptroller	27	-	27
034	Investigation, Prosecution and Appeals Commission	18	1	19
065	Public Services Commission	10	-	10
244	PIP Central Committee	9	-	9
279	Public Service Appeals Commission	5	-	5
040	Puerto Rico Police	3	-	3
089	Horse Racing Industry and Sport Administration	3	-	3
037	Civil Rights Commission	2	-	2
226	Joint Special Counsel on Legislative Donations	1	-	1
	Other	1	-	1
Total		\$ 762,316	\$ 93,711	856,027

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.*

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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	\$ 15,730	\$ 33,817	\$ 11,744	\$ 187,615	\$ 248,906
081	Department of Education	57,597	45,762	12,120	44,372	159,850
049	Department of Transportation and Public Works	3,748	17,156	10,912	33,276	65,092
045	Department of Public Security	18,528	3,826	6,299	30,466	59,119
271	Office of Information Technology and Communications	5,155	7,197	175	27,188	39,716
050	Department of Natural and Environmental Resources	5,272	7,789	3,827	17,632	34,519
137	Department of Correction and Rehabilitation	23,137	3,260	521	3,926	30,844
123	Families and Children Administration	2,724	1,800	494	23,295	28,313
025	Hacienda (entidad interna - fines de contabilidad)	2,778	538	1,573	13,754	18,643
122	Department of the Family	6,667	1,696	649	5,502	14,514
127	Administration for Socioeconomic Development of the Family	1,480	1,241	290	10,743	13,755
329	Socio-Economic Development Office	379	25	10	10,413	10,828
241	Administration for Integral Development of Childhood	2,810	2,194	853	4,689	10,545
078	Department of Housing	1,014	494	556	7,859	9,923
067	Department of Labor and Human Resources	1,837	2,103	574	5,175	9,690
095	Mental Health and Addiction Services Administration	975	2,592	531	5,533	9,630
038	Department of Justice	5,403	446	37	3,203	9,090
311	Gaming Commission	710	2,317	1,846	4,053	8,926
024	Department of the Treasury	7,495	429	126	775	8,824
014	Environmental Quality Board	440	136	510	7,645	8,731
087	Department of Sports and Recreation	2,974	1,958	223	890	6,045
120	Veterans Advocate Office	631	218	94	4,316	5,260
055	Department of Agriculture	553	420	1,504	2,573	5,050
028	Commonwealth Election Commission	1,600	206	27	2,842	4,676
126	Vocational Rehabilitation Administration	1,286	311	307	2,708	4,612
031	General Services Administration	663	453	711	1,994	3,822
010	General Court of Justice	7	50	87	3,307	3,451
021	Emergency Management and Disaster Administration Agency	-	-	-	2,385	2,385
124	Child Support Administration	758	165	291	1,136	2,352
016	Office of Management and Budget	737	532	407	477	2,154
043	Puerto Rico National Guard	959	1,014	64	39	2,076
018	Planning Board	583	402	314	770	2,069
133	Natural Resources Administration	-	-	-	2,029	2,029
155	State Historic Preservation Office	373	195	801	223	1,592
105	Industrial Commission	243	380	19	791	1,434
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
152	Elderly and Retired People Advocate Office	306	296	21	249	872
015	Office of the Governor	783	31	-	31	845
266	Office of Public Security Affairs	-	122	2	637	761
026	Special Appropriations for the Central Government Retirees	-	2	4	623	629
069	Department of Consumer Affairs	435	8	1	27	471
022	Office of the Commissioner of Insurance	109	50	48	256	462
298	Public Service Regulatory Board	70	177	75	86	409
096	Women's Advocate Office	235	68	26	80	408
023	Department of State	254	16	17	108	395
075	Office of the Financial Institutions Commissioner	23	236	51	10	319
220	Correctional Health	155	5	-	-	160
030	Office of Administration and Transformation of HR in the Gov	87	57	0	16	160
153	Advocacy for Persons with Disabilities of the Commonwealth	53	26	1	35	115
060	Citizen's Advocate Office (Ombudsman)	32	18	1	40	91
243	PNP Central Committee	-	-	-	54	54
231	Health Advocate Office	39	4	0	1	44

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
068	Labor Relations Board	30	14	1	-	44
062	Cooperative Development Commission	33	3	-	2	38
139	Parole Board	9	2	-	23	33
281	Office of the Electoral Comptroller	23	0	-	4	27
034	Investigation, Prosecution and Appeals Commission	9	5	5	0	19
065	Public Services Commission	-	1	0	8	10
244	PIP Central Committee	-	-	-	9	9
279	Public Service Appeals Commission	3	1	-	1	5
040	Puerto Rico Police	-	-	0	3	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
037	Civil Rights Commission	-	1	1	0	2
226	Joint Special Counsel on Legislative Donations	-	-	-	1	1
	Other	-	-	-	1	1
Total		\$ 177,936	\$ 142,267	\$ 58,749	\$ 477,076	\$ 856,027

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.