



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
For the month of February 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
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
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)

Bank Cash Position	February Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$8,897	(\$663)	(\$175)	\$624	\$2,538

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of February 29, 2024

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 2/29/24:	\$ 6,360	
1 State Collections	1,252	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$986M and Special Revenue Fund collections of \$266M.
2 Federal Fund Net Cash Flow	225	2. The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by higher than projected receipts from All Other Federal Fund Programs of \$174M and Other Federal Funds Transfers related to CRF and CSLFRF of \$43M, and lower than projected payroll expenses by \$15M; partially offset by higher than projected operating disbursements of (\$45M).
3 Tax Refunds & other tax credits	27	3. Tax Refunds and other tax credits are temporarily under projected cash flow due to timing differences.
4 Loans and Notes Transactions	254	4. On December 14, the Commonwealth received a loan repayment from HTA for \$353M. On December 19, DTPR disbursed (\$115M) to PREPA as part of a \$300M loan originated by DTPR on December 2023. These loan-related items were not projected and were not included in the Liquidity Plan.
5 Payroll and Related Costs	166	5. Payroll and related costs are currently lower than projected. The positive variance is driven by General Fund payroll of \$74M and Other State Fund payroll of \$92M.
6 Custody Account Transfers	520	6. The LP projected various custody account and other transfers from the TSA through the date of this report, several of which have not been made. Variances in these categories may reverse by year-end.
All Other	95	
Actual TSA Cash Balance	\$ 8,897	

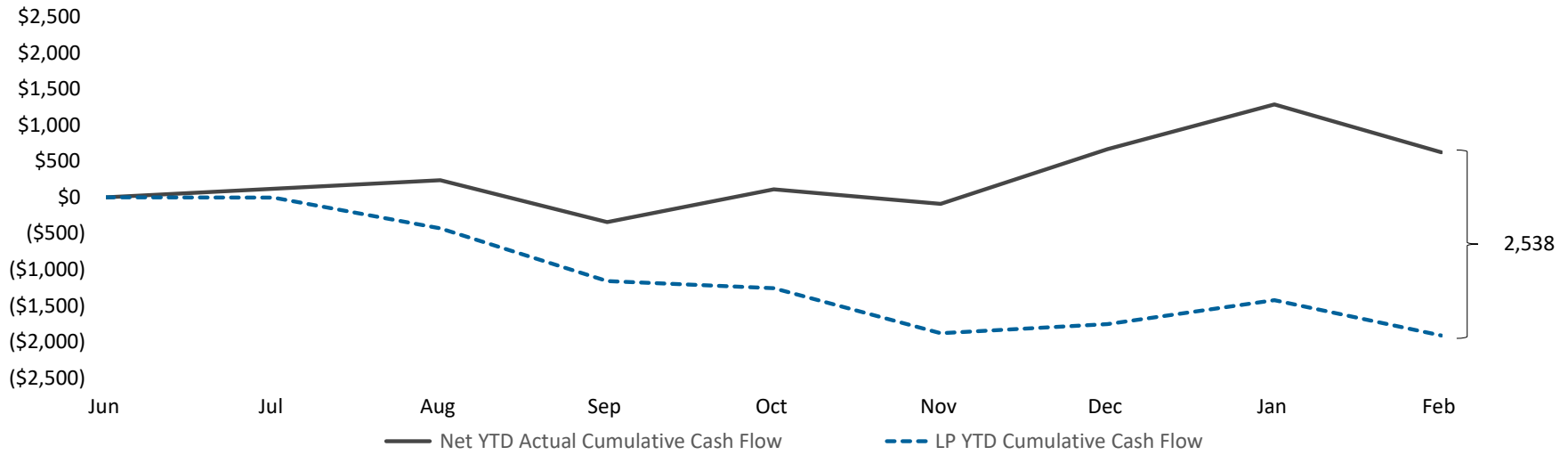
Memo: Summary of Cash Balances

TSA Operational Cash	\$ 7,095
TSA Reserves	1,802
Actual TSA Cash Balance	\$ 8,897

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$6,360
Actual TSA Bank Cash Balance:	\$8,897



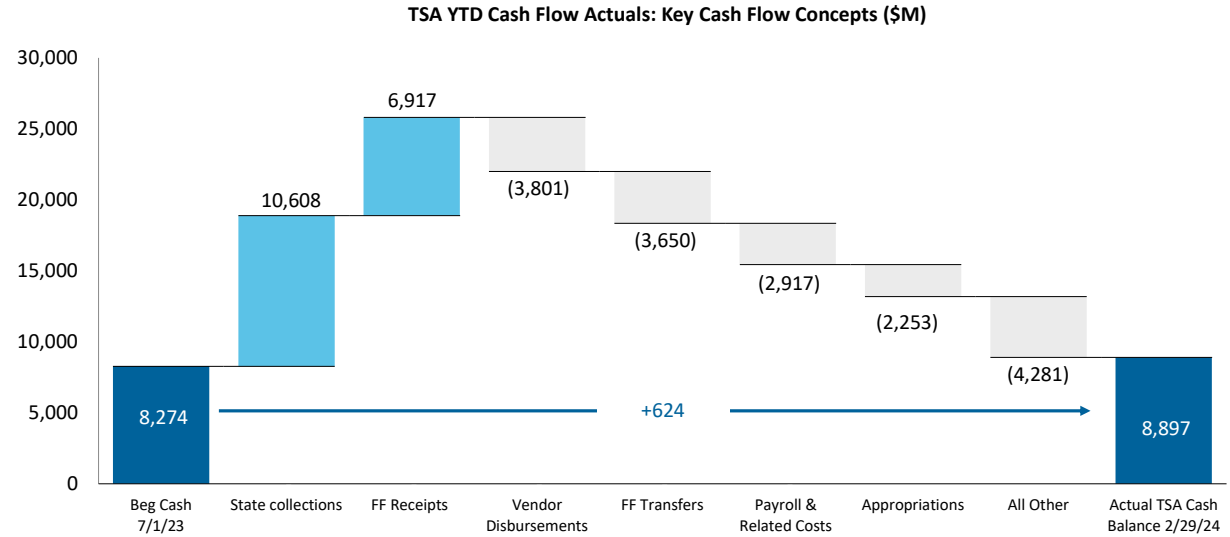
YTD Actuals vs. Liquidity Plan

YTD net cash flow is \$624M and cash flow variance to the Liquidity Plan is \$2,538M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

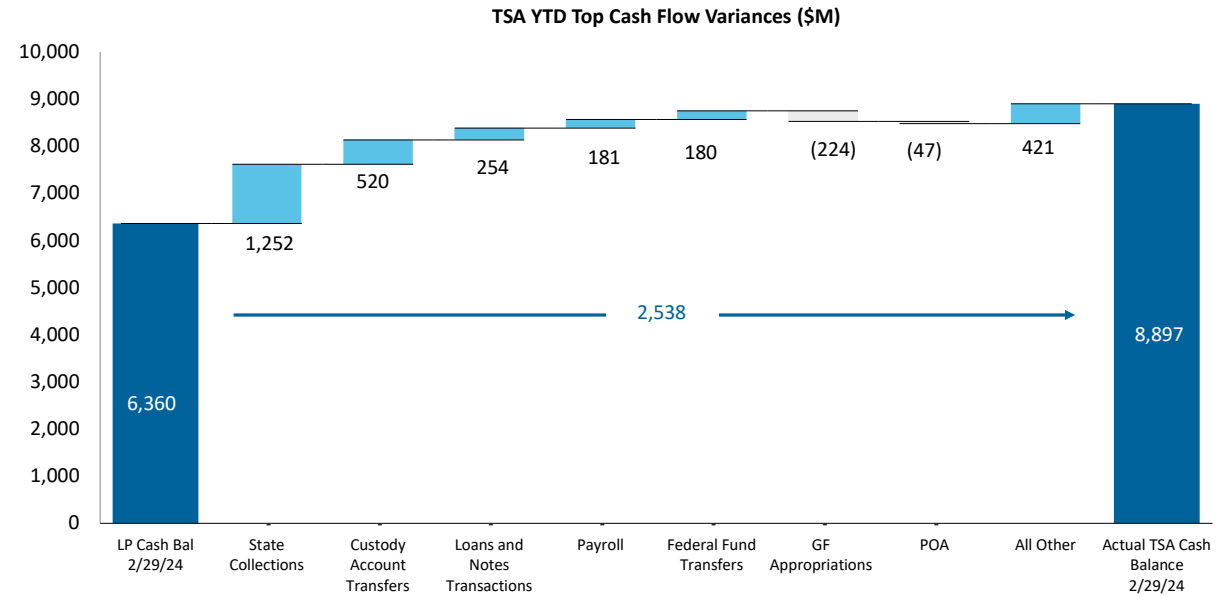
Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$6,917M represent 38% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$242M (Refer to page 14 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) State Collections, Custody Account Transfers, Loans and Notes Transactions, Payroll and Federal Fund Transfers drive the positive YTD cash flow variance. This is partially offset by higher than projected General Fund Appropriations and POA disbursements.



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TSA Cash Flow Actual Results as of February 29, 2024

	FY24 Actual February	FY24 LP February	Variance February	FY24 Actual (a) YTD	FY24 LP RF YTD	Variance YTD vs LP
<i>(figures in Millions)</i>						
State Collections						
1 General fund collections (b)	\$1,043	\$945	\$98	\$9,048	\$8,061	\$986
2 Other fund revenues & Pass-throughs (c)	18	15	3	263	255	8
3 Special Revenue receipts	20	22	(2)	263	268	(6)
4 All Other state collections (d)	104	96	8	1,035	771	263
5 Sweep Account Transfers	—	—	—	—	—	—
6 Subtotal - State collections (b)	\$1,186	\$1,078	\$107	\$10,608	\$9,356	\$1,252
Federal Fund Receipts						
7 Medicaid	28	51	(24)	1,368	1,786	(418)
8 Nutrition Assistance Program	237	238	(1)	2,012	1,908	104
9 All Other Federal Programs	347	375	(27)	3,186	3,012	174
10 Other	0	—	0	351	137	214
11 Subtotal - Federal Fund Receipts	\$612	\$664	(\$52)	\$6,917	\$6,843	\$74
Balance Sheet Related						
12 Paygo charge	21	43	(22)	323	348	(25)
13 Other	—	—	—	—	—	—
14 Subtotal - Other Inflows	\$21	\$43	(\$22)	\$323	\$348	(\$25)
Plan of Adjustment Related						
15 Intragovernmental Transfers (e)	—	0	(0)	120	0	120
16 Other	—	—	—	—	—	—
17 Subtotal - Plan Inflows	—	\$0	(\$0)	\$120	\$0	\$120
18 Total Inflows	\$1,819	\$1,786	\$33	\$17,968	\$16,546	\$1,422
Payroll and Related Costs (f)						
19 General fund	(239)	(254)	14	(2,000)	(2,074)	74
20 Federal fund	(148)	(106)	(42)	(882)	(897)	15
21 Other State fund	1	(16)	17	(35)	(127)	92
22 Subtotal - Payroll and Related Costs	(\$386)	(\$376)	(\$10)	(\$2,917)	(\$3,097)	\$181
Operating Disbursements (g)						
23 General fund	(127)	(155)	28	(1,158)	(1,154)	(4)
24 Federal fund	(178)	(307)	129	(2,143)	(2,098)	(45)
25 Other State fund	(88)	(104)	16	(500)	(714)	214
26 Subtotal - Vendor Disbursements	(\$392)	(\$565)	\$173	(\$3,801)	(\$3,966)	\$165
State-funded Budgetary Transfers						
27 General Fund	(527)	(511)	(16)	(2,191)	(1,968)	(224)
28 Other State Fund	(19)	(9)	(10)	(62)	(97)	36
29 Subtotal - Appropriations - All Funds	(\$546)	(\$520)	(\$26)	(\$2,253)	(\$2,065)	(\$188)
Federal Fund Transfers						
30 Medicaid	(2)	(51)	50	(1,328)	(1,786)	458
31 Nutrition Assistance Program	(233)	(238)	6	(2,015)	(1,908)	(107)
32 All other federal fund transfers	(9)	—	(9)	(308)	(137)	(171)
33 Subtotal - Federal Fund Transfers	(\$243)	(\$290)	\$47	(\$3,650)	(\$3,831)	\$180
Other Disbursements - All Funds						
34 Retirement Contributions	(212)	(218)	6	(1,740)	(1,748)	8
35 Tax Refunds & other tax credits (h)	(627)	(117)	(510)	(925)	(952)	27
36 Title III Costs	(13)	(10)	(3)	(131)	(82)	(49)
37 State Cost Share	—	—	—	—	—	—
38 Milestone Transfers	—	—	—	(40)	(85)	46
39 Custody Account Transfers	—	(105)	105	(7)	(527)	520
40 Other items paid from FY23 Surplus	—	—	—	—	—	—
41 Loans and Notes Transactions (i)	—	—	—	254	—	254
42 All Other	—	(10)	10	—	(20)	20
43 Subtotal - Other Disbursements - All Funds	(\$853)	(\$461)	(\$392)	(\$2,589)	(\$3,414)	\$825
Plan of Adjustment Related						
44 Disbursements to Paying Agent	(63)	(63)	(0)	(2,135)	(2,088)	(47)
45 Direct Disbursements	—	—	—	—	—	—
46 Subtotal - Plan Disbursements	(\$63)	(\$63)	(\$0)	(\$2,135)	(\$2,088)	(\$47)
47 Total Outflows	(\$2,483)	(\$2,275)	(\$208)	(\$17,344)	(\$18,460)	\$1,116
48 Net Operating Cash Flow	(\$663)	(\$488)	(\$175)	\$624	(\$1,914)	2,538
49 Bank Cash Position, Beginning	9,561	6,848	2,713	8,274	8,274	(\$0)
50 Bank Cash Position, Ending	\$8,897	\$6,360	\$2,537	\$8,897	\$6,360	\$2,537
Memo: Summary of Accounts						
Operational	\$7,095					
Reserves (j)	1,802					
Total Bank Cash Position	\$8,897					

Note: Refer to page 10 for footnote reference descriptions.

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FY24 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2024 actual results through February 29, 2024.
- (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 \$262.37M 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) On December 14, pursuant to Article 25 of the HTA Plan of Adjustment, the Agency has disbursed \$353M to fully repay the loan received by the Commonwealth. Additionally, On December 19, DTPR completed a first disbursement to PREPA for the amount of \$115M as part of the loan originated by the DTPR to PREPA by \$300M during December 2023. The \$115M will be use as follow: (i) \$80M to fund the PREPA Pension Obligations through the end of the third fiscal quarter of FY2024, and (ii) \$35M to fund the Rollover Reserve. These loan-related items were not projected, and as such, they were not included in the Liquidity Plan.
- (j) 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

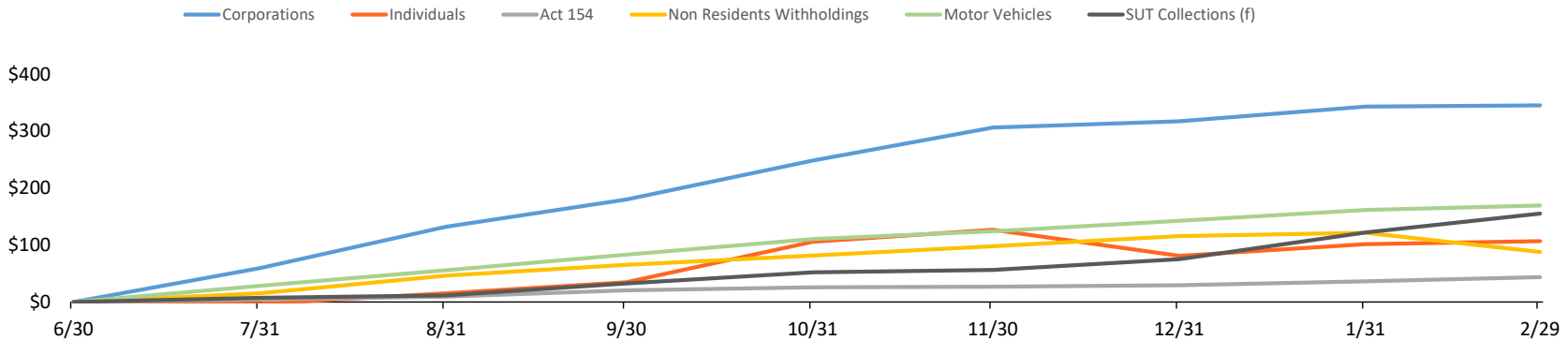
Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 day lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. Typically, the Other General Fund includes cash receipts that have not yet been allocated to specific concepts. 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	\$1,941	\$1,573	\$368	23%
Individuals	2,501	2,394	106	4%
Partnerships	189	225	(36)	-16%
Act 154	92	48	44	90%
Non Residents Withholdings	674	585	89	15%
Current Year Collections	668	580	88	15%
Current Year NRW for FEDE (Act 73-2008) (b)	6	5	2	38%
Motor Vehicles	478	308	169	55%
Rum Tax (c)	153	142	11	8%
Alcoholic Beverages	189	192	(3)	-2%
Cigarettes (d)	86	102	(16)	-16%
Other General Fund	966	867	99	11%
Total	\$7,268	\$6,436	\$831	13%
SUT Collections (e)	1,780	1,625	155	10%
Total General Fund Collections	\$ 9,048	\$ 8,061	\$ 986	12%

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) 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

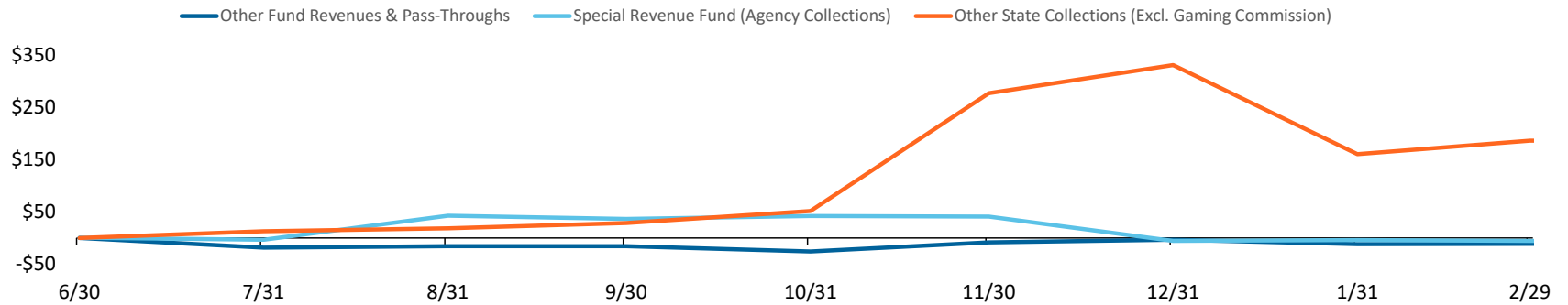
Key Takeaways / Notes

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The variance in Special Revenue Fund is mainly driven by timing differences.
- 2) Other state collections variance is mainly driven by funds received by taxes collected from U.S. Customs and Border Protection (CBP) of \$205M received in November 27, 2023, which was 65% higher than projected. In addition, collections from Gambling Commission of the Government of Puerto Rico are \$77M higher than projected. This is largely due to a change for FY2024 that increased the required percentage of slot machine income that casinos pass through to the government from 60% to 100%.

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	\$263	\$255	\$8	3%
Electronic Lottery	\$122	128	(5)	-4%
ASC Pass Through	\$25	16	10	61%
ACCA Pass Through	\$57	52	5	10%
Other	\$58	60	(2)	-3%
Special Revenue Fund (Agency Collections)	263	268	(6)	-2%
Department of Education	0	5	(5)	-98%
Department of Health	41	1	40	2945%
Department of State	10	9	1	12%
All Other	211	253	(42)	-17%
Other State Collections	1,035	771	263	34%
Interests Income	226	208	18	8%
Gambling Commission of the Government of Puerto Rico	228	150	77	51%
Department of Housing	14	13	0	4%
Department of Health	64	81	(17)	-21%
Office of the Commissioner of Insurance	3	4	(1)	-25%
Funds under the Custody of the Department of Treasury	225	205	20	10%
Commissioner of the Financial Institution	53	33	20	60%
All Other	223	77	146	188%
Total	\$1,560	\$1,295	\$266	21%

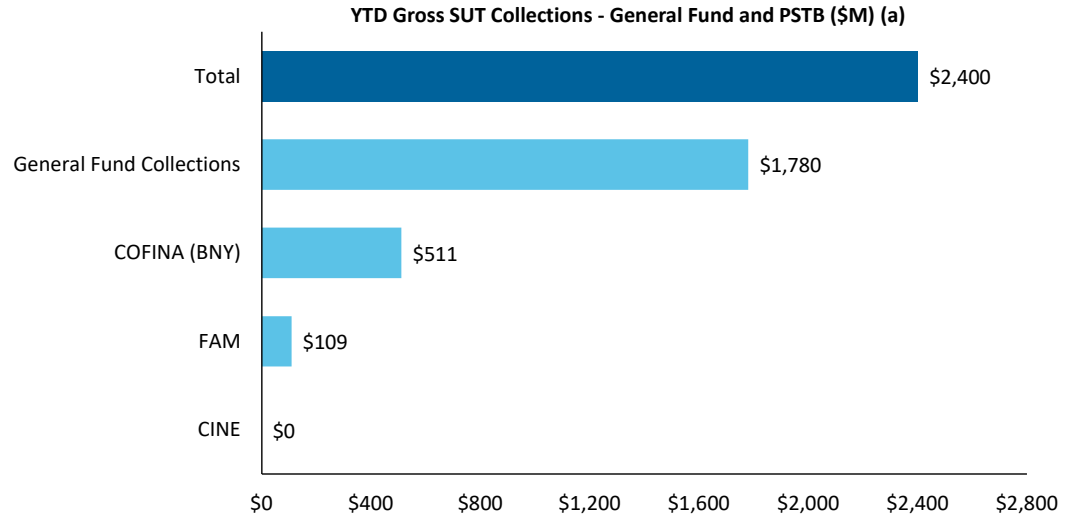
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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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 February 29, 2024 there is \$65M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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Federal Funds Net Cash Flow Summary

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. 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.
- 2) As of the date of this report, \$351M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$308M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$43M.
- 3) The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by higher than projected receipts from All Other Federal Fund Programs of \$174M and Other Federal Funds Transfers related to CRF and CSLFRF of \$43M, and lower than projected payroll expenses by \$15M; partially offset by higher than projected operating disbursements of (\$45M).

Monthly FF Net Surplus (Deficit)

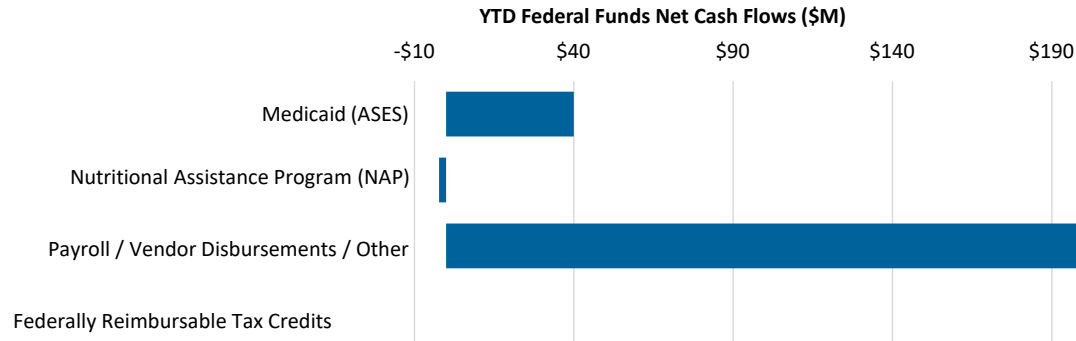
Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total (a)	

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 28	\$ (2)	\$ 26	\$ -	\$ 26	
\$237	(233)	5	-	5	
347	(335)	13	(39)	52	
-	-	-	-	-	
\$612	\$ (569)	\$ 43	\$ (39)	\$ 82	

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	
Total (a)	

FF Inflows	FF Outflows	Net Cash		LP Net Cash	Variance
		Flow	Flow		
\$ 1,368	\$ (1,328)	\$ 40	\$ -	\$ 40	
2,012	(2,015)	(2)	-	(2)	
3,537	(3,333)	204	17	187	
<i>3,186</i>	<i>(3,025)</i>	<i>161</i>	<i>17</i>	<i>144</i>	
<i>351</i>	<i>(308)</i>	<i>43</i>	<i>-</i>	<i>43</i>	
\$ 6,917	\$ (6,675)	\$ 242	\$ 17	\$ 225	



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.

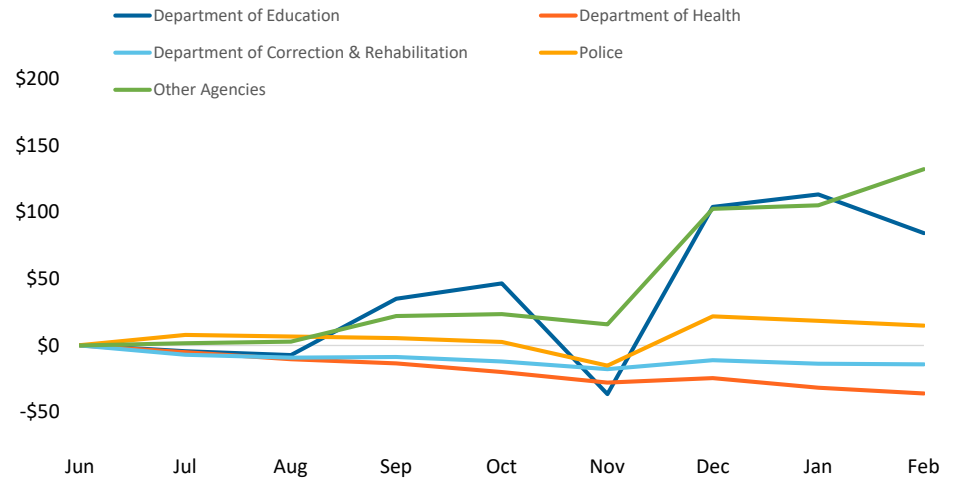
Puerto Rico Department of Treasury | Hacienda
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- The \$181M positive YTD payroll variance is due to lower than expected expenses from the Department of Education and All Other Agencies, partially offset by higher than expected expenses from the Department of Health and the Department of Corrections and Rehabilitation. During February, higher than projected additional bonuses from AFSCME/SPU employees were disbursed in accordance to the Plan of Adjustment. In addition, the Department of Education made additional Premium Pay disbursements, which were not projected.

Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 84
Department of Health	(36)
Department of Correction & Rehabilitation	(14)
Police	15
All Other Agencies	132
Total YTD Variance	\$ 181

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

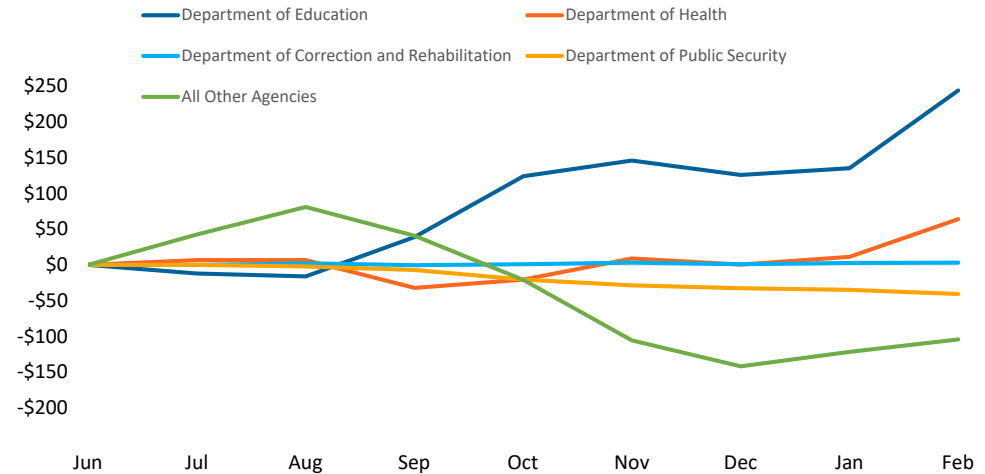


Key Takeaways / Notes : Vendor Disbursements

- Negative overall variance is due to higher than projected disbursements by the Department of Public Security and All Other Agencies, partially offset by lower than projected disbursements from the Department of Education.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 244
Department of Health	64
Department of Correction and Rehabilitation	3
Department of Public Security	(41)
All Other Agencies (b)	(104)
Total YTD Variance	\$ 165

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



Footnotes

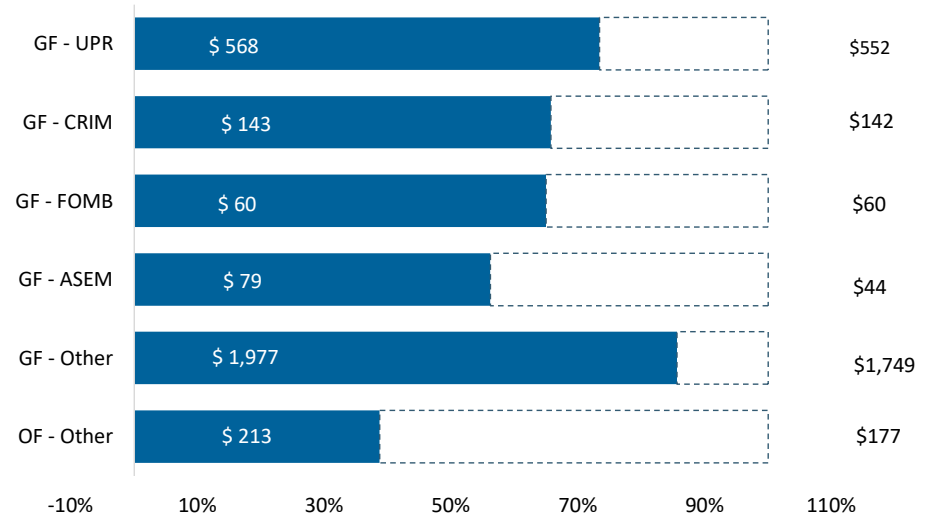
- Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- The negative variance for All Other Agencies can be mainly attributed to the Administration for the Comprehensive Care & Development of Children (\$74M), the Department of Transportation and Public Works (\$47M), and the Administration of Mental Health and Anti-Addiction Services (\$25M).

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	\$ 368	\$ 501	\$ 133
GF - CRIM	63	95	33
GF - FOMB	39	59	21
GF - ASEM	45	80	35
GF - Other	1,677	1,959	282
OF - Other	62	159	97
Total	\$ 2,253	\$ 2,854	\$ 601

YTD Appropriation Variance (\$M)

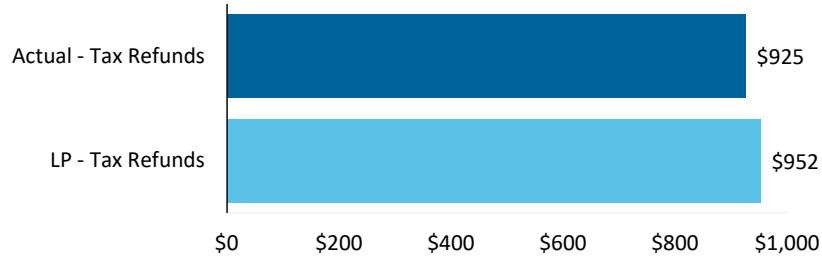
Entity Name	Actual YTD	LP RF YTD	Variance
GF - UPR	\$ 368	\$ 326	\$ (42)
GF - CRIM	63	62	(1)
GF - FOMB	39	39	-
GF - ASEM	45	52	7
GF - Other	1,677	1,490	(188)
OF - Other	62	97	36
Total	\$ 2,253	\$ 2,065	\$ (188)

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. Tax Credits and Refunds are \$27M lower than projected. This variance is expected to decrease in February and subsequent months due to individual income tax refunds.

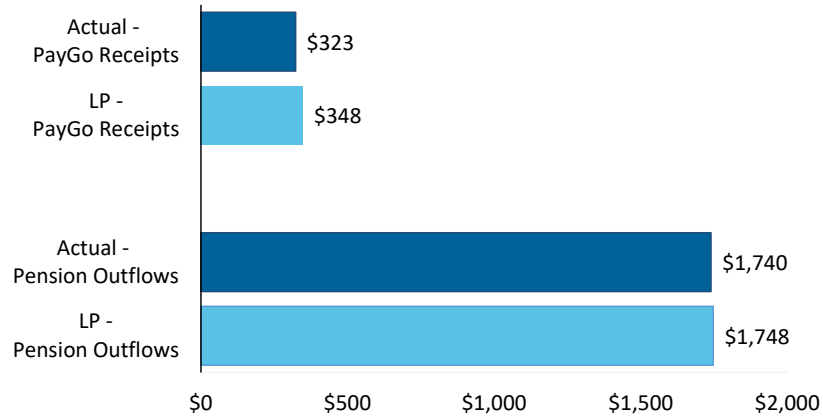
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

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

YTD Pension PayGo and Outflows (\$M)



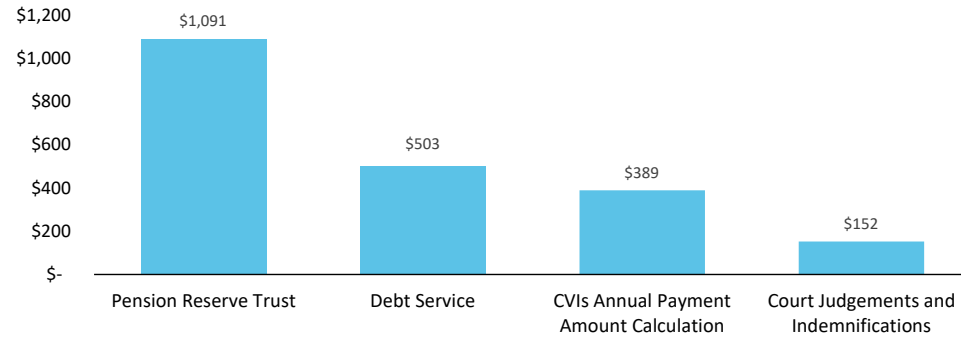
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$2,135M has been transferred out of the TSA for POA related payments during FY24. Of this, \$52M was for Eminent Domain Claims payments, which were not forecasted in the LP.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 1,091
Debt Service	503
CVIs Annual Payment Amount Calculation	389
Court Judgements and Indemnifications	152
<i>GUC Reserve</i>	<i>100</i>
<i>Eminent Domain Claims</i>	<i>52</i>
<i>AFSCME Fee (\$35K Payments)</i>	<i>0</i>
Total	\$ 2,135

Plan-Related Disbursements (\$M)



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	\$ 200,495	\$ 8,091	\$ 208,586
081	Department of Education	114,256	22,187	136,443
049	Department of Transportation and Public Works	48,907	9	48,916
078	Department of Housing	9,854	15,233	25,088
045	Department of Public Security	18,472	3,323	21,795
025	Hacienda (entidad interna - fines de contabilidad)	20,792	23	20,815
095	Mental Health and Addiction Services Administration	15,418	28	15,445
126	Vocational Rehabilitation Administration	14,327	153	14,480
014	Environmental Quality Board	9,262	329	9,591
024	Department of the Treasury	9,022	0	9,022
067	Department of Labor and Human Resources	6,961	14	6,975
122	Department of the Family	6,599	49	6,648
028	Commonwealth Election Commission	5,026	-	5,026
137	Department of Correction and Rehabilitation	2,612	2,388	4,999
152	Elderly and Retired People Advocate Office	4,828	-	4,828
123	Families and Children Administration	4,786	-	4,786
016	Office of Management and Budget	3,906	3	3,909
043	Puerto Rico National Guard	3,822	7	3,828
105	Industrial Commission	3,135	-	3,135
241	Administration for Integral Development of Childhood	3,025	0	3,025
055	Department of Agriculture	2,911	4	2,914
038	Department of Justice	2,703	28	2,730
018	Planning Board	2,673	0	2,674
220	Correctional Health	2,433	-	2,433
127	Administration for Socioeconomic Development of the Family	2,201	0	2,201
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	2,140	-	2,140
155	State Historic Preservation Office	1,595	441	2,036
031	General Services Administration	1,758	0	1,758
226	Joint Special Counsel on Legislative Donations	1,578	-	1,578
060	Citizen's Advocate Office (Ombudsman)	1,554	-	1,554
023	Department of State	1,463	1	1,464
120	Veterans Advocate Office	1,395	-	1,395
087	Department of Sports and Recreation	1,139	6	1,145
026	Special Appropriations for the Central Government Retirement System	630	-	630
231	Health Advocate Office	469	-	469
022	Office of the Commissioner of Insurance	370	-	370
075	Office of the Financial Institutions Commissioner	365	-	365
034	Investigation, Prosecution and Appeals Commission	299	-	299
015	Office of the Governor	279	-	279
050	Department of Natural and Environmental Resources	266	-	266
096	Women's Advocate Office	137	-	137
124	Child Support Administration	85	4	88
030	Office of Administration and Transformation of HR in the Govt.	73	-	73

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
069	Department of Consumer Affairs	61	-	61
065	Public Services Commission	23	-	23
037	Civil Rights Commission	22	-	22
139	Parole Board	21	-	21
062	Cooperative Development Commission	8	-	8
079	Automobile Accident Compensation Administration	3	-	3
040	Puerto Rico Police	3	-	3
106	Public Housing Administration	2	-	2
068	Labor Relations Board	0	-	0
208	Contributions to Municipalities	0	-	0
Total		\$ 534,165	\$ 52,320	586,485

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	\$ 34,034	\$ 12,640	\$ 5,422	\$ 156,490	\$ 208,586
081	Department of Education	62,698	18,595	12,765	42,386	136,443
049	Department of Transportation and Public Works	8,103	7,237	5,150	28,426	48,916
078	Department of Housing	12,106	1,414	1,758	9,809	25,088
045	Department of Public Security	10,108	1,268	1,809	8,610	21,795
025	Hacienda (entidad interna - fines de contabilidad)	1,264	1,028	865	17,658	20,815
095	Mental Health and Addiction Services Administration	5,882	1,715	285	7,563	15,445
126	Vocational Rehabilitation Administration	2,348	1,728	646	9,759	14,480
014	Environmental Quality Board	691	216	170	8,514	9,591
024	Department of the Treasury	5,874	2,137	326	685	9,022
067	Department of Labor and Human Resources	2,898	2,335	359	1,382	6,975
122	Department of the Family	3,424	528	1,118	1,578	6,648
028	Commonwealth Election Commission	2,760	120	39	2,107	5,026
137	Department of Correction and Rehabilitation	-	-	-	4,999	4,999
152	Elderly and Retired People Advocate Office	-	-	-	4,828	4,828
123	Families and Children Administration	3,476	238	322	750	4,786
016	Office of Management and Budget	695	2,249	155	809	3,909
043	Puerto Rico National Guard	1,007	434	538	1,848	3,828
105	Industrial Commission	1,250	504	396	986	3,135
241	Administration for Integral Development of Childhood	-	-	-	3,025	3,025
055	Department of Agriculture	680	687	298	1,250	2,914
038	Department of Justice	1,720	224	128	658	2,730
018	Planning Board	564	1,462	450	198	2,674
220	Correctional Health	-	-	-	2,433	2,433
127	Administration for Socioeconomic Development of the Family	-	-	-	2,201	2,201
153	Advocacy for Persons with Disabilities of the Commonwealth of P	-	-	-	2,140	2,140
155	State Historic Preservation Office	-	-	-	2,036	2,036
031	General Services Administration	853	361	219	325	1,758
226	Joint Special Counsel on Legislative Donations	-	-	-	1,578	1,578
060	Citizen's Advocate Office (Ombudsman)	1,508	12	18	15	1,554
023	Department of State	1,390	24	20	30	1,464
120	Veterans Advocate Office	436	136	188	635	1,395
087	Department of Sports and Recreation	775	35	0	335	1,145
026	Special Appropriations for the Central Government Retirement S	5	2	2	620	630
231	Health Advocate Office	-	-	-	469	469
022	Office of the Commissioner of Insurance	173	173	13	11	370
075	Office of the Financial Institutions Commissioner	-	71	-	294	365
034	Investigation, Prosecution and Appeals Commission	292	-	-	7	299
015	Office of the Governor	100	82	3	94	279
050	Department of Natural and Environmental Resources	27	5	10	224	266
096	Women's Advocate Office	65	37	21	14	137
124	Child Support Administration	30	14	26	18	88
030	Office of Administration and Transformation of HR in the Govt.	65	-	4	3	73

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
069	Department of Consumer Affairs	-	0	0	61	61
065	Public Services Commission	12	0	-	11	23
037	Civil Rights Commission	-	0	-	22	22
139	Parole Board	-	-	-	21	21
062	Cooperative Development Commission	5	-	-	3	8
079	Automobile Accident Compensation Administration	3	-	-	-	3
040	Puerto Rico Police	-	-	2	2	3
106	Public Housing Administration	2	-	-	-	2
068	Labor Relations Board	-	-	-	0	0
208	Contributions to Municipalities	-	-	-	0	0
Total		\$ 167,326	\$ 57,709	\$ 33,527	\$ 327,923	\$ 586,485

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...

Invoicer	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	78 - Department of Housing	45 - Department of Public Security	25 - Hacienda (entidad interna - fines de contabilidad)	95 - Mental Health and Addiction Services Administration	126 - Vocational Rehabilitation Administration	14 - Environmental Quality Board	24 - Department of the Treasury	67 - Department of Labor and Human Resources	122 - Department of the Family	28 - Commonwealth Election Commission	137 - Department of Correction and Rehabilitation	152 - Elderly and Retired People Advocate Office	123 - Families and Children Administration	16 - Office of Management and Budget	43 - Puerto Rico National Guard	105 - Industrial Commission	241 - Administration for Integral Development of Childh...	55 - Department of Agriculture	38 - Department of Justice	18 - Planning Board	220 - Correctional Health	127 - Administration for Socioeconomic Development of L...	Other
AAFAF	52,320	8,091	22,187	9	15,233	3,323	23	28	153	329	0	14	49	-	2,388	-	-	3	7	-	0	4	28	0	-	0	452
Agricultural Enterprises Development Administrat...	518	-	404	-	114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile Accident Compensation Administration	6,859	2	-	-	6,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	0
Cardiovascular Center Corporation of Puerto Rico...	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,223	3,207	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	9	7	1	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
Environmental Quality Board	5	-	-	-	-	-	0	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	155	88	3	-	-	0	-	-	-	50	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Governmental Agencies	19	-	9	-	0	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	136	125	0	1	0	0	-	0	3	-	0	0	-	-	-	-	-	0	4	-	0	0	0	0	-	-	1
Land Administration	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Authority of Puerto Rico	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Municipio San German	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	161	2	98	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	235	-	235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	546	-	205	-	-	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	506	-	36	-	16	454	-	-	-	-	-	-	-	-	250	-	-	-	-	-	-	-	-	-	-	-	49
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	54	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	130	115	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	254	7	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	22	-	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	193	17	169	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	137	123	13	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	317	149	162	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayama	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	42	34	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	7	-	7	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	12	-	4	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	233	67	-	-	36	-	-	-	-	-	-	-	-	-	130	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	266	-	210	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	266	-	261	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	741	20	644	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	570	101	375	-	44	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	99	-	81	-	5	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	528	31	497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	313	194	119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	256	-	254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Post Master	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	2,738	1,048	1,673	8	-	-	-	1	-	-	-	-	-	-	4	-	-	2	2	-	-	0	-	-	-	-	0
PREPA	853	19	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	22,394	335	14,278	-	7,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Puerto Rico Police	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	13	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8,987	2,209	1,072	-	166	2,776	-	26	150	272	-	-	49	-	2,004	-	-	-	1	-	-	4	23	-	-	-	235

(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.