



Requirement 1 (A)

GOVERNMENT OF PUERTO RICO

D e p a r t m e n t o f t h e T r e a s u r y

*Treasury Single Account ("TSA") FY 2024 Cash Flow
For the month of March FY24 and Q3 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)

Bank Cash Position	March Cash Flow	Monthly Variance	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$8,923	\$26	(\$185)	\$650	\$2,353

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of March 31, 2024

Cash Flow line item	Variance Bridge (\$M)	Comments
Liquidity Plan RF Projected Cash Balance 3/31/24:	\$ 6,570	
1 State Collections	1,066	1. State collections are currently higher than projected. The variance is mainly driven by General Fund collections of \$777M and Special Revenue Fund collections of \$290M.
2 Federal Fund Net Cash Flow	279	2. The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by higher than projected operating disbursements of \$121M, Other Federal Funds Transfers related to CRF and CSLFRF of \$84M, and higher than projected receipts from Medicaid of \$43M.
3 Tax Refunds & other tax credits	(173)	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	165	5. Payroll and related costs are currently lower than projected. The positive variance is driven by Other State Fund payroll of \$102M and General Fund payroll of \$62M.
6 Custody Account Transfers	625	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	137	
Actual TSA Cash Balance	\$ 8,923	

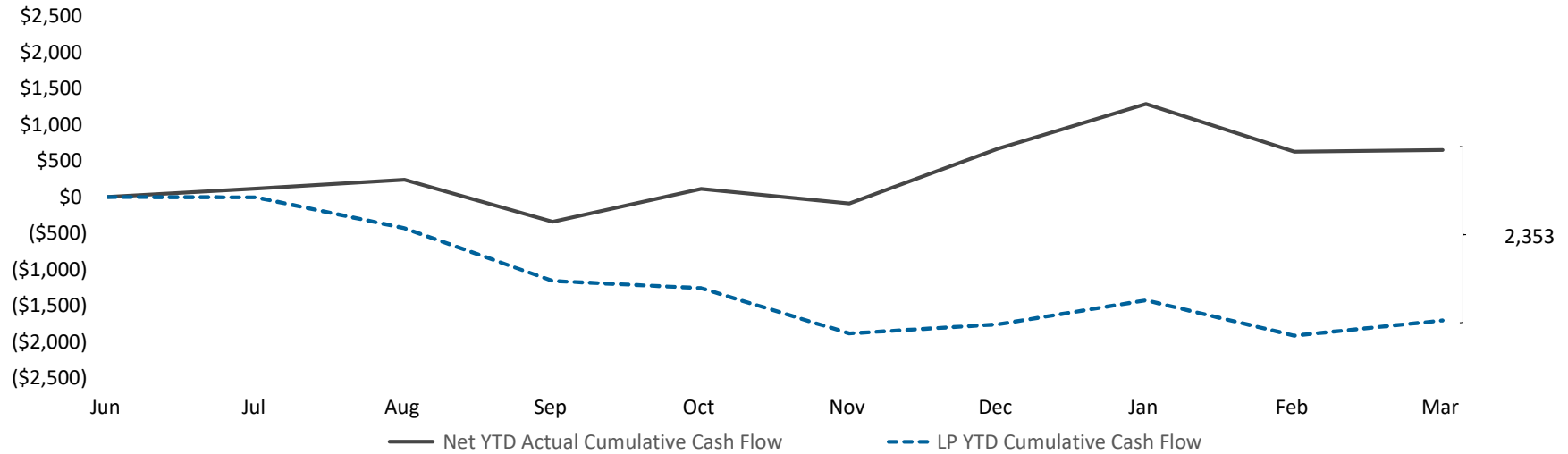
Memo: Summary of Cash Balances

TSA Operational Cash	\$ 7,119
TSA Reserves	1,804
Actual TSA Cash Balance	\$ 8,923

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YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

LP RF Bank Cash Balance:	\$6,570
Actual TSA Bank Cash Balance:	\$8,923



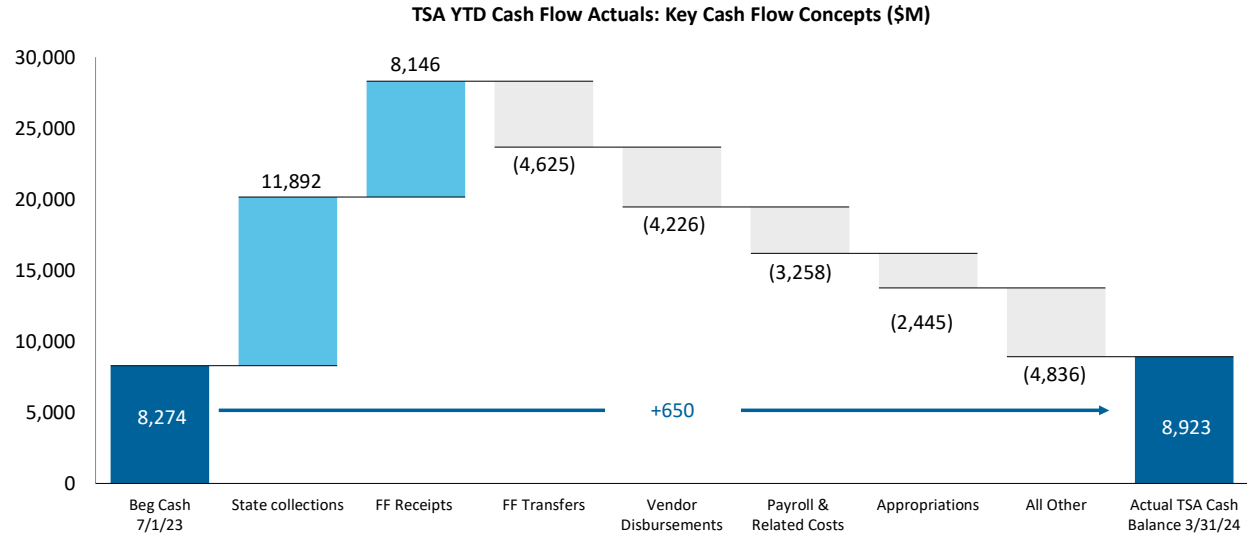
YTD Actuals vs. Liquidity Plan

YTD net cash flow is \$650M and cash flow variance to the Liquidity Plan is \$2,353M, with various offsetting variances within.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

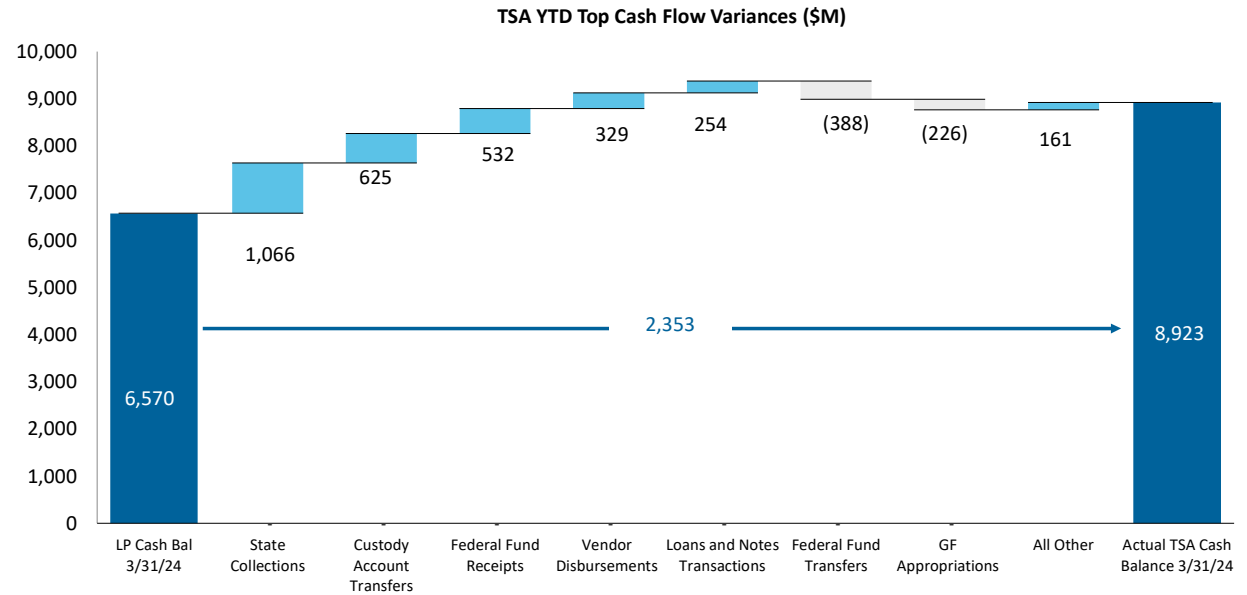
Net Cash Flow - YTD Actuals

- The primary cash driver of FY24 is State Collections. Federal Fund inflows of \$8,146M represent 40% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$249M (Refer to page 14 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

- State Collections, Custody Account Transfers, Federal Fund Transfers, and Vendor Disbursements 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 March 31, 2024

	FY24 Actual March	FY24 LP March	Variance March	FY24 Actual (a) YTD	FY24 LP RF YTD	Variance YTD vs LP	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (b)	\$1,065	\$1,275	(\$210)	\$10,113	\$9,336	\$777
2	Other fund revenues & Pass-throughs (c)	17	16	1	280	271	9
3	Special Revenue receipts	56	51	5	319	319	(1)
4	All Other state collections (d)	145	128	17	1,180	899	281
5	Sweep Account Transfers	-	-	-	-	-	-
6	Subtotal - State collections (b)	\$1,284	\$1,469	(\$185)	\$11,892	\$10,825	\$1,066
Federal Fund Receipts							
7	Medicaid	278	167	111	1,646	1,953	(307)
8	Nutrition Assistance Program	231	238	(7)	2,244	2,146	97
9	All Other Federal Programs	219	367	(148)	3,405	3,378	26
10	Other	501	-	501	853	137	715
11	Subtotal - Federal Fund Receipts	\$1,230	\$772	\$457	\$8,146	\$7,615	\$532
Balance Sheet Related							
12	Paygo charge	58	43	14	380	391	(11)
13	Other	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$58	\$43	\$14	\$380	\$391	(\$11)
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	\$2,571	\$2,285	\$286	\$20,539	\$18,831	\$1,708
Payroll and Related Costs (f)							
19	General fund	(243)	(231)	(11)	(2,243)	(2,305)	62
20	Federal fund	(94)	(94)	(0)	(977)	(991)	14
21	Other State fund	(4)	(14)	10	(38)	(141)	102
22	Subtotal - Payroll and Related Costs	(\$341)	(\$339)	(\$2)	(\$3,258)	(\$3,437)	\$179
Operating Disbursements (g)							
23	General fund	(164)	(155)	(9)	(1,322)	(1,309)	(13)
24	Federal fund	(153)	(319)	166	(2,296)	(2,417)	121
25	Other State fund	(108)	(115)	7	(608)	(829)	221
26	Subtotal - Vendor Disbursements	(\$425)	(\$589)	\$164	(\$4,226)	(\$4,555)	\$329
State-funded Budgetary Transfers							
27	General Fund	(189)	(186)	(3)	(2,380)	(2,154)	(226)
28	Other State Fund	(3)	(22)	19	(64)	(119)	55
29	Subtotal - Appropriations - All Funds	(\$192)	(\$208)	\$17	(\$2,445)	(\$2,273)	(\$171)
Federal Fund Transfers							
30	Medicaid	(275)	(167)	(108)	(1,602)	(1,953)	350
31	Nutrition Assistance Program	(239)	(238)	(0)	(2,254)	(2,146)	(107)
32	All other federal fund transfers	(461)	-	(461)	(769)	(137)	(632)
33	Subtotal - Federal Fund Transfers	(\$974)	(\$406)	(\$569)	(\$4,625)	(\$4,236)	(\$388)
Other Disbursements - All Funds							
34	Retirement Contributions	(213)	(218)	6	(1,953)	(1,966)	13
35	Tax Refunds & other tax credits (h)	(325)	(125)	(200)	(1,250)	(1,077)	(173)
36	Title III Costs	(13)	(10)	(3)	(144)	(92)	(52)
37	State Cost Share	-	-	-	-	-	-
38	Milestone Transfers	-	-	-	(40)	(85)	46
39	Custody Account Transfers	-	(105)	105	(7)	(632)	625
40	Other items paid from FY23 Surplus	-	-	-	-	-	-
41	Loans and Notes Transactions (i)	-	-	-	254	-	254
42	All Other	-	(10)	10	-	(30)	30
43	Subtotal - Other Disbursements - All Funds	(\$551)	(\$469)	(\$81)	(\$3,139)	(\$3,883)	\$743
Plan of Adjustment Related							
44	Disbursements to Paying Agent	(63)	(63)	(0)	(2,197)	(2,150)	(47)
45	Direct Disbursements	-	-	-	-	-	-
46	Subtotal - Plan Disbursements	(\$63)	(\$63)	(\$0)	(\$2,197)	(\$2,150)	(\$47)
47	Total Outflows	(\$2,545)	(\$2,074)	(\$471)	(\$19,889)	(\$20,534)	\$645
48	Net Operating Cash Flow	\$26	\$211	(\$185)	\$650	(\$1,703)	2,353
49	Bank Cash Position, Beginning	8,897	6,360	2,537	8,274	8,274	(\$0)
50	Bank Cash Position, Ending	\$8,923	\$6,570	\$2,353	\$8,923	\$6,570	\$2,353
Memo: Summary of Accounts							
	Operational	\$7,119					
	Reserves (j)	1,804					
	Total Bank Cash Position	\$8,923					

Note: Refer to page 10 for footnote reference descriptions.

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TSA Cash Flow Actual Results as of March 31, 2024

		FY24 Actual	FY24 Actual	FY24 Actual	FY24 Actual (a)	FY24 LP	FY24 LP	FY24 LP	FY24 LP	Variance	Variance	Variance	Variance
		Q1	Q2	Q3	YTD	Q1	Q2	Q3	YTD	Q1	Q2	Q3	YTD
<i>(figures in Millions)</i>													
State Collections													
1	General fund collections (b)	\$3,045	\$3,692	\$3,376	\$10,113	\$2,633	\$3,337	\$3,366	\$9,336	\$412	\$355	\$10	\$777
2	Other fund revenues & Pass-throughs (c)	48	122	109	280	57	103	111	271	(9)	20	(1)	9
3	Special Revenue receipts	132	86	101	319	96	128	96	319	36	(42)	5	(1)
4	All Other state collections (d)	283	553	343	1,180	214	214	472	899	69	340	(128)	281
5	Sweep Account Transfers	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal - State collections (b)	\$3,509	\$4,453	\$3,930	\$11,892	\$3,000	\$3,781	\$4,044	\$10,825	\$509	\$672	(\$115)	\$1,066
Federal Fund Receipts													
7	Medicaid	609	537	499	1,646	548	1,171	234	1,953	61	(634)	266	(307)
8	Nutrition Assistance Program	756	765	723	2,244	715	715	715	2,146	40	50	7	97
9	All Other Federal Programs	1,279	1,087	1,039	3,405	1,289	936	1,153	3,378	(10)	150	(114)	26
10	Other	137	213	502	853	137	-	-	137	-	213	502	715
11	Subtotal - Federal Fund receipts	\$2,781	\$2,602	\$2,764	\$8,146	\$2,689	\$2,823	\$2,102	\$7,615	\$92	(\$221)	\$661	\$532
Balance Sheet Related													
12	Paygo charge	128	108	143	380	130	130	130	391	(2)	(22)	13	(11)
13	Other	-	-	-	-	-	-	-	-	-	-	-	-
14	Subtotal - Other Inflows	\$128	\$108	\$143	\$380	\$130	\$130	\$130	\$391	(\$2)	(\$22)	\$13	(\$11)
Plan of Adjustment Related													
15	Intragovernmental Transfers (e)	24	76	20	120	0	0	0	0	24	76	20	120
16	Other	-	-	-	-	-	-	-	-	-	-	-	-
17	Subtotal - Plan Inflows	\$24	\$76	\$20	\$120	\$0	\$0	\$0	\$0	\$24	\$76	\$20	\$120
18	Total Inflows	\$6,443	\$7,239	\$6,857	\$20,539	\$5,820	\$6,734	\$6,277	\$18,831	\$623	\$505	\$580	\$1,708
Payroll and Related Costs (f)													
19	General fund	(707)	(807)	(729)	(2,243)	(698)	(893)	(714)	(2,305)	(9)	86	(15)	62
20	Federal fund	(305)	(345)	(326)	(977)	(325)	(373)	(293)	(991)	19	28	(33)	14
21	Other State fund	(13)	(17)	(8)	(38)	(42)	(55)	(43)	(141)	29	38	35	102
22	Subtotal - Payroll and Related Costs	(\$1,026)	(\$1,169)	(\$1,063)	(\$3,258)	(\$1,065)	(\$1,321)	(\$1,051)	(\$3,437)	\$40	\$152	(\$13)	\$179
Operating Disbursements (g)													
23	General fund	(434)	(474)	(414)	(1,322)	(435)	(410)	(464)	(1,309)	1	(64)	49	(13)
24	Federal fund	(762)	(916)	(618)	(2,296)	(726)	(794)	(897)	(2,417)	(36)	(122)	279	121
25	Other State fund	(176)	(134)	(298)	(608)	(251)	(232)	(346)	(829)	75	98	48	221
26	Subtotal - Vendor Disbursements	(\$1,372)	(\$1,524)	(\$1,330)	(\$4,226)	(\$1,412)	(\$1,436)	(\$1,707)	(\$4,555)	\$40	(\$88)	\$377	\$329
State-funded Budgetary Transfers													
27	General Fund	(780)	(673)	(928)	(2,380)	(688)	(572)	(893)	(2,154)	(91)	(100)	(35)	(226)
28	Other State Fund	(15)	(25)	(24)	(64)	(40)	(40)	(40)	(119)	25	15	16	55
29	Subtotal - Appropriations - All Funds	(\$795)	(\$698)	(\$952)	(\$2,445)	(\$728)	(\$612)	(\$933)	(\$2,273)	(\$67)	(\$86)	(\$19)	(\$171)
Federal Fund Transfers													
30	Medicaid	(599)	(567)	(437)	(1,602)	(548)	(1,171)	(234)	(1,953)	(51)	605	(203)	350
31	Nutrition Assistance Program	(757)	(770)	(727)	(2,254)	(715)	(715)	(715)	(2,146)	(41)	(54)	(12)	(107)
32	All other federal fund transfers	(111)	(171)	(487)	(769)	(137)	-	-	(137)	26	(171)	(487)	(632)
33	Subtotal - Federal Fund Transfers	(\$1,466)	(\$1,507)	(\$1,651)	(\$4,625)	(\$1,400)	(\$1,887)	(\$949)	(\$4,236)	(\$66)	\$380	(\$702)	(\$388)
Other Disbursements - All Funds													
34	Retirement Contributions	(653)	(662)	(638)	(1,953)	(655)	(655)	(655)	(1,966)	3	(7)	18	13
35	Tax Refunds & other tax credits (h)	(194)	(94)	(962)	(1,250)	(359)	(359)	(359)	(1,077)	165	265	(603)	(173)
36	Title III Costs	(73)	(30)	(41)	(144)	(31)	(31)	(31)	(92)	(42)	1	(10)	(52)
37	State Cost Share	-	-	-	-	-	-	-	-	-	-	-	-
38	Milestone Transfers	(25)	(15)	-	(40)	-	(85)	-	(85)	(25)	70	-	46
39	Custody Account Transfers	(7)	-	-	(7)	(136)	(179)	(316)	(632)	130	179	316	625
40	Other items paid from FY23 Surplus	-	-	-	-	-	-	-	-	-	-	-	-
41	Loans and Notes Transactions (i)	16	238	-	254	-	-	-	-	16	238	-	254
42	All Other	-	-	-	-	-	-	(30)	(30)	-	-	30	30
43	Subtotal - Other Disbursements - All Funds	(\$935)	(\$563)	(\$1,641)	(\$3,139)	(\$1,182)	(\$1,310)	(\$1,392)	(\$3,883)	\$246	\$747	(\$249)	\$743
Plan of Adjustment Related													
44	Disbursements to Paying Agent	(1,192)	(768)	(237)	(2,197)	(1,193)	(767)	(191)	(2,150)	0	(1)	(46)	(47)
45	Direct Disbursements	-	-	-	-	-	-	-	-	-	-	-	-
46	Subtotal - Plan Disbursements	(\$1,192)	(\$768)	(\$237)	(\$2,197)	(\$1,193)	(\$767)	(\$191)	(\$2,150)	\$0	(\$1)	(\$46)	(\$47)
47	Total Outflows	(\$6,786)	(\$6,229)	(\$6,875)	(\$19,889)	(\$6,979)	(\$7,333)	(\$6,223)	(\$20,534)	\$193	\$1,104	(\$652)	\$645
48	Net Operating Cash Flow	(\$343)	\$1,010	(\$17)	\$650	(\$1,160)	(\$598)	\$54	(\$1,703)	\$816	\$1,608	(\$72)	\$2,353
49	Bank Cash Position, Beginning	8,274	7,930	8,941	8,274	8,274	7,114	6,516	8,274	-	816	2,424	-
50	Bank Cash Position, Ending	\$7,930	\$8,941	\$8,923	\$8,923	\$7,114	\$6,516	\$6,570	\$6,570	\$816	\$2,424	\$2,353	\$2,353

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 March 31, 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 \$297.94M 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 them 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 used 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.

Puerto Rico Department of Treasury | Hacienda
General Fund Collections Summary

Key Takeaways / Notes

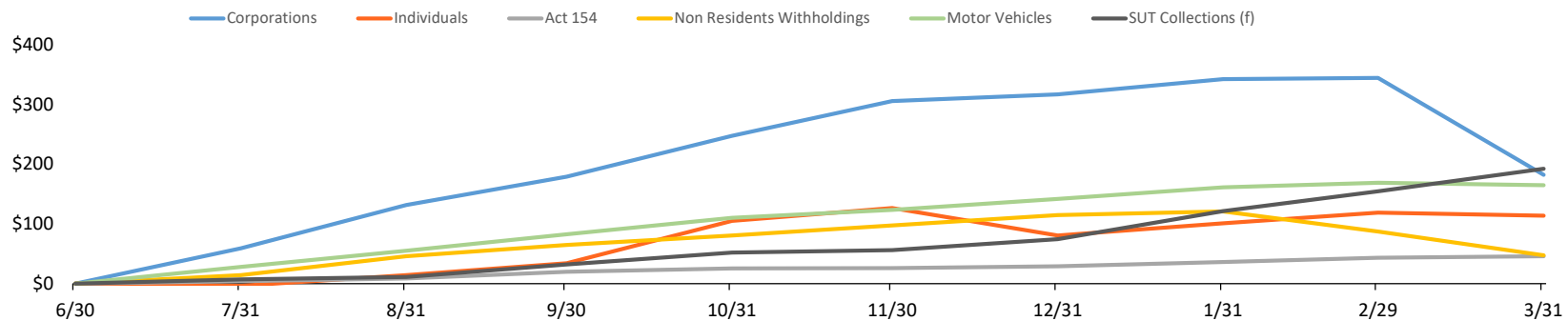
Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 days lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. Typically, the Other General Fund includes cash receipts that have not yet been allocated 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	\$2,089	\$1,884	\$205	11%
Individuals	2,891	2,777	114	4%
Partnerships	224	256	(31)	-12%
Act 154	100	55	46	84%
Non Residents Withholdings	734	685	49	7%
Current Year Collections	727	680	48	7%
Current Year NRW for FEDE (Act 73-2008) (b)	7	5	1	28%
Motor Vehicles	521	356	165	46%
Rum Tax (c)	153	153	(0)	0%
Alcoholic Beverages	209	214	(5)	-2%
Cigarettes (d)	95	115	(20)	-18%
Other General Fund	1,031	970	62	6%
Total	\$8,048	\$7,464	\$584	8%
SUT Collections (e)	2,065	1,872	193	10%
Total General Fund Collections	\$ 10,113	\$ 9,336	\$ 777	8%

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.

Puerto Rico Department of Treasury | Hacienda
Other State Fund Collections Summary

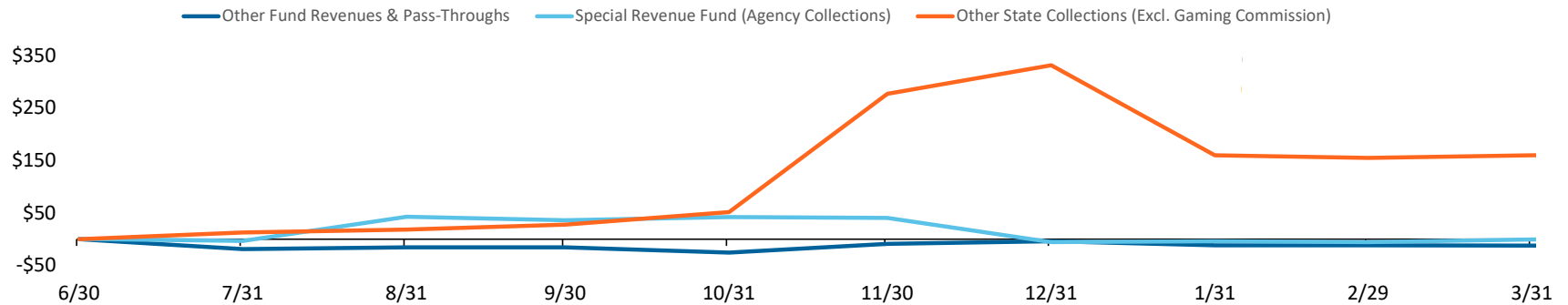
Key Takeaways / Notes

- 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 \$121M 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	\$280	\$271	\$9	3%
Electronic Lottery	\$124	125	(2)	-1%
ASC Pass Through	\$28	18	11	60%
ACCA Pass Through	\$64	58	6	10%
Other	\$64	69	(6)	-8%
Special Revenue Fund (Agency Collections)	319	319	(1)	0%
Department of Education	0	5	(5)	-98%
Department of Health	47	2	46	2959%
Department of State	12	11	1	12%
All Other	259	302	(43)	-14%
Other State Collections	1,180	899	281	31%
Interests Income	298	234	64	27%
Gambling Commission of the Government of Puerto Rico	291	170	121	71%
Department of Housing	19	13	6	42%
Department of Health	86	90	(4)	-4%
Office of the Commissioner of Insurance	34	4	29	712%
Funds under the Custody of the Department of Treasury	232	208	24	11%
Commissioner of the Financial Institution	72	34	38	112%
All Other	149	146	3	2%
Total	\$1,779	\$1,489	\$290	19%

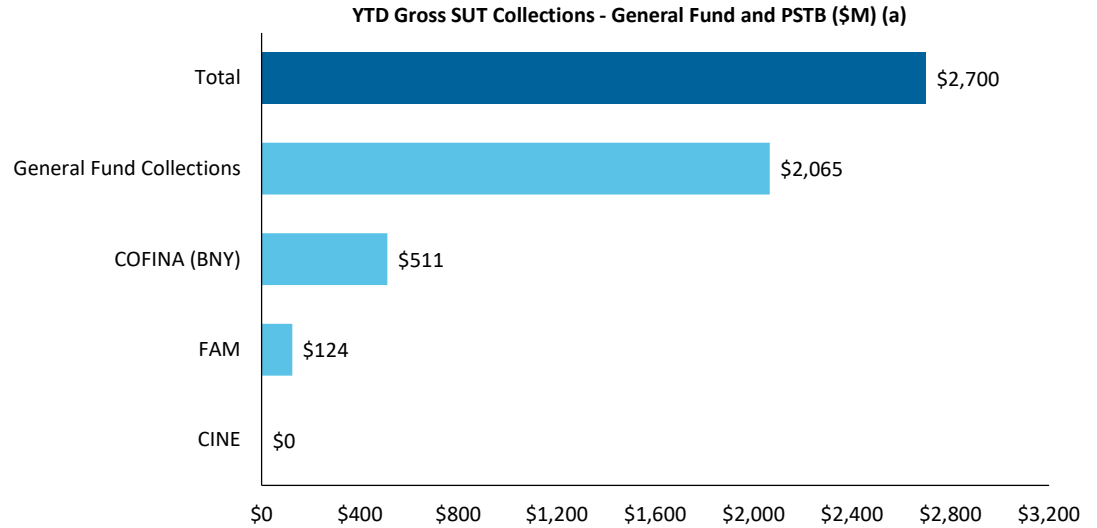
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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 March 31, 2024 there is \$30M 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

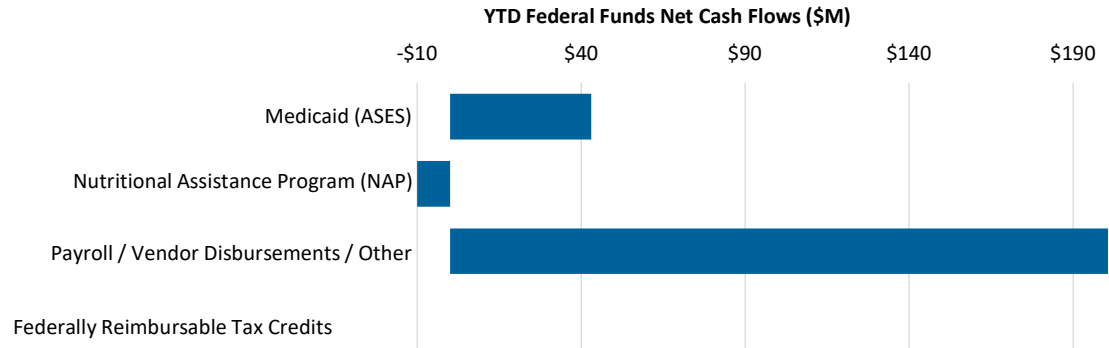
- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week 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, \$853M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$317M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$535M.
- 3) The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by lower than projected operating disbursements of \$121M, Other Federal Funds Transfers related to CRF and CSLFRF of \$84M, and higher than projected receipts from All Other Federal Fund Programs of \$26M.
- 4) On March 6, a federal fund reimbursement of \$452M related to the Earned Income Tax Credit (EITC) was transferred to the General Fund.

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.

Monthly FF Net Surplus (Deficit)	FF		Net Cash		LP Net Cash	
	Inflows	Outflows	Flow	Flow	Variance	
Medicaid (ASES)	\$ 278	\$ (275)	\$ 3	\$ -	\$ 3	
Nutritional Assistance Program (NAP)	\$231	(239)	(8)	-	(8)	
Payroll / OpEx / Other Federal Programs, incl. COVID	269	(709)	(440)	(47)	(393)	
Federally Reimbursable Tax Credits	452	-	452	-	452	
Total (a)	\$1,230	\$ (1,222)	\$ 7	\$ (47)	\$ 54	

YTD Cumulative FF Net Surplus (Deficit)	FF		Net Cash		LP Net Cash	
	Inflows	Outflows	Flow	Flow	Variance	
Medicaid (ASES)	\$ 1,646	\$ (1,602)	\$ 43	\$ -	\$ 43	
Nutritional Assistance Program (NAP)	2,244	(2,254)	(10)	-	(10)	
Payroll / OpEx / Other Federal Programs, incl. COVID	3,806	(3,590)	216	(30)	246	
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>2,953</i>	<i>(3,273)</i>	<i>(319)</i>	<i>(30)</i>	<i>(290)</i>	
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	<i>853</i>	<i>(317)</i>	<i>535</i>	-	<i>535</i>	
Federally Reimbursable Tax Credits	452	(452)	-	-	-	
Total (a)	\$ 8,146	\$ (7,897)	\$ 249	\$ (30)	\$ 279	

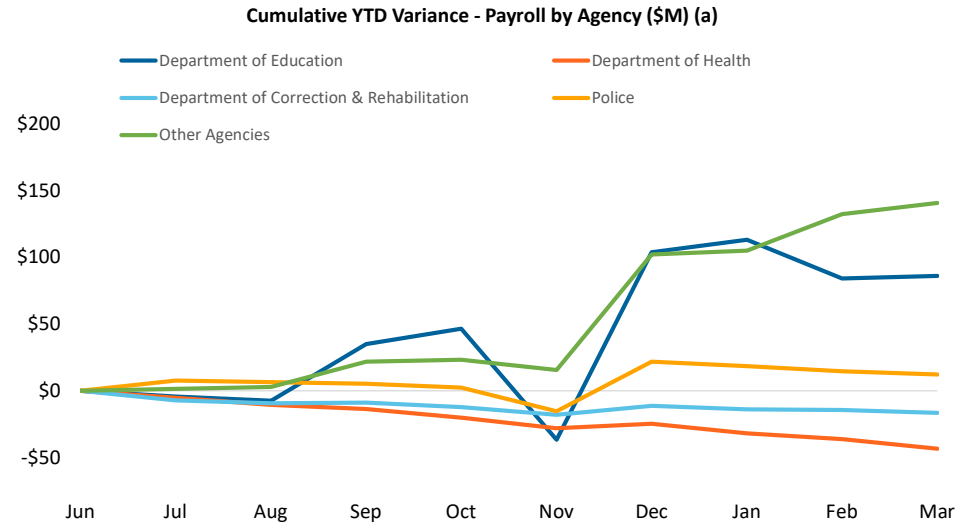


Puerto Rico Department of Treasury | Hacienda
Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- The \$179M 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.

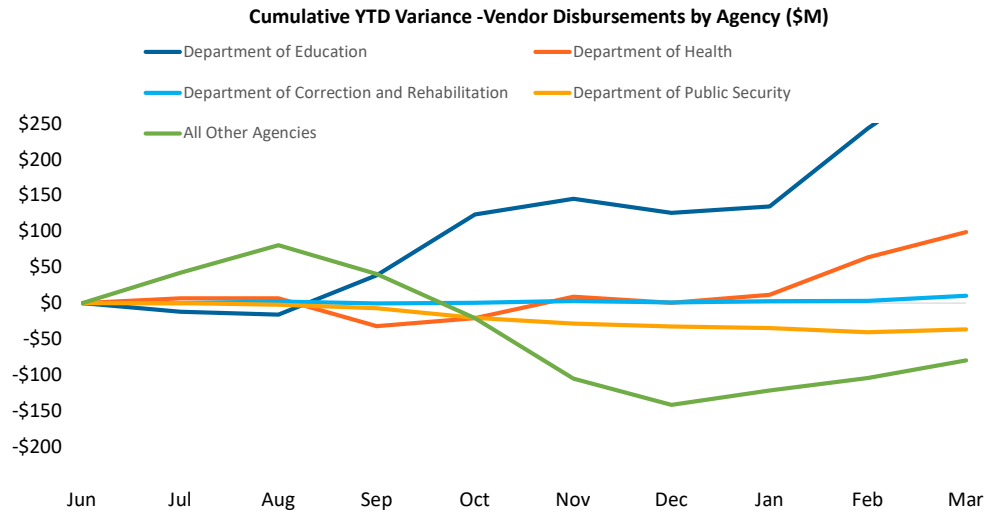
Gross Payroll (\$M) (a)	YTD Variance
Department of Education	\$ 86
Department of Health	(43)
Department of Correction & Rehabilitation	(17)
Police	12
All Other Agencies	141
Total YTD Variance	\$ 179



Key Takeaways / Notes : Vendor Disbursements

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

Vendor Disbursements (\$M)	YTD Variance
Department of Education	\$ 337
Department of Health	99
Department of Correction and Rehabilitation	10
Department of Public Security	(37)
All Other Agencies (b)	(80)
Total YTD Variance	\$ 329



Footnotes

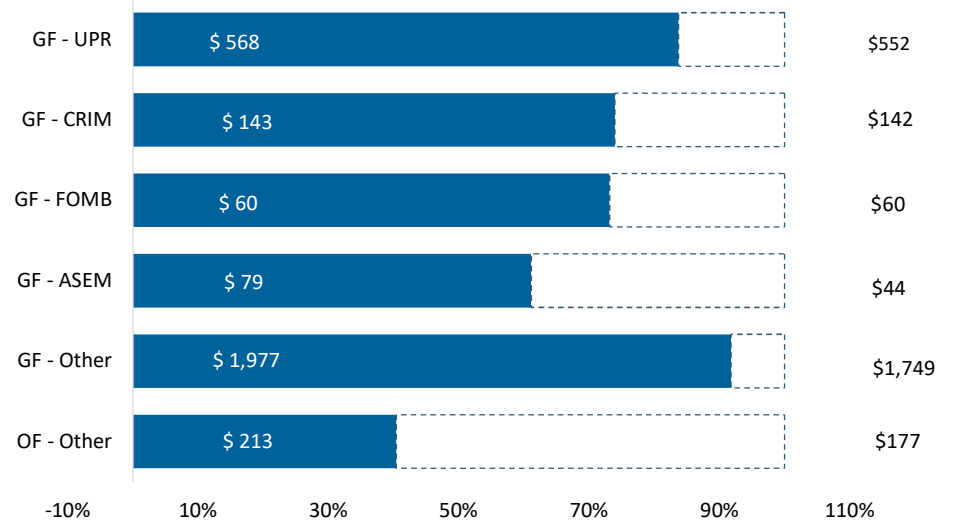
- Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
- The negative variance for All Other Agencies can be mainly attributed to the Administration for the Comprehensive Care & Development 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 by 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	\$ 419	\$ 501	\$ 82
GF - CRIM	71	95	25
GF - FOMB	43	59	16
GF - ASEM	49	80	31
GF - Other	1,798	1,959	161
OF - Other	64	159	95
Total	\$ 2,445	\$ 2,854	\$ 409

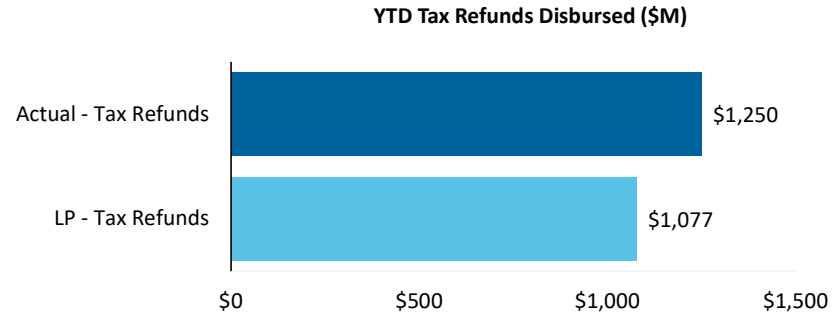
YTD Appropriation Variance (\$M)

Entity Name	Actual YTD	LP RF YTD	Variance
GF - UPR	\$ 419	\$ 366	\$ (53)
GF - CRIM	71	70	(1)
GF - FOMB	43	43	-
GF - ASEM	49	59	10
GF - Other	1,798	1,616	(182)
OF - Other	64	119	55
Total	\$ 2,445	\$ 2,273	\$ (171)

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

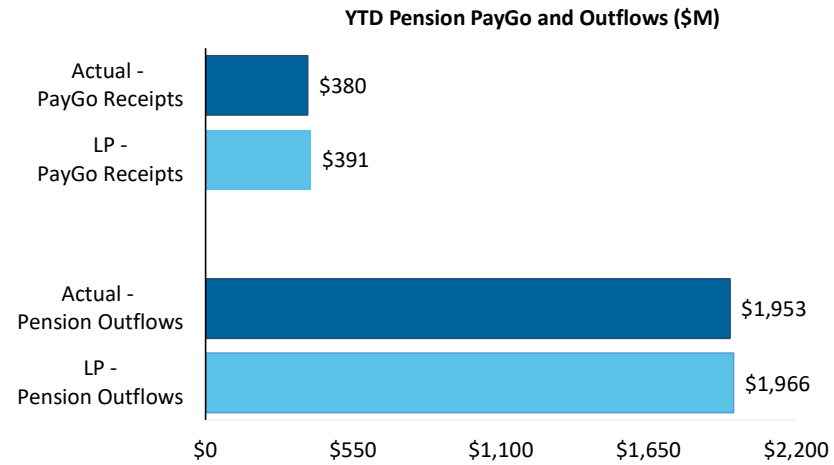
Key Takeaways / Notes : Tax Refunds

- 1) Tax credits and refunds include EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$173M higher than projected. This variance is expected to level out in subsequent months.



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 under the Public Finance section.



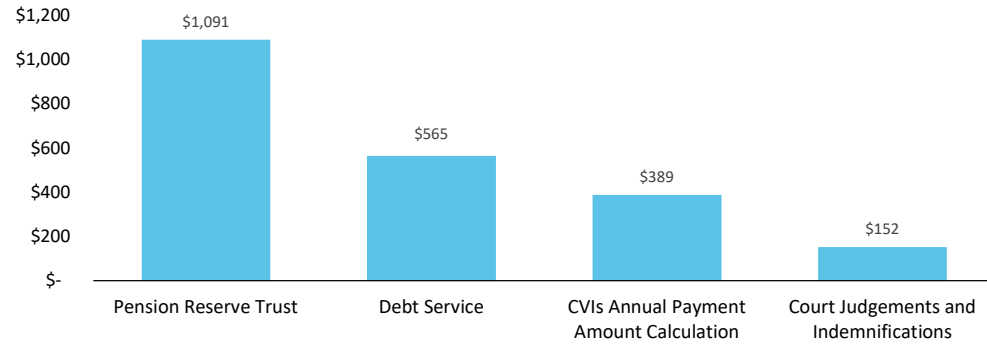
Puerto Rico Department of Treasury | Hacienda
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$2,197M 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	565
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	\$ 2,197

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	\$ 194,874	\$ 7,553	\$ 202,427
081	Department of Education	131,395	17,653	149,048
049	Department of Transportation and Public Works	55,176	1,860	57,036
045	Department of Public Security	24,176	9,139	33,315
025	Hacienda (entidad interna - fines de contabilidad)	29,488	24	29,513
137	Department of Correction and Rehabilitation	16,539	12,522	29,061
024	Department of the Treasury	14,705	0	14,705
028	Commonwealth Election Commission	12,473	590	13,063
050	Department of Natural and Environmental Resources	10,713	2,208	12,920
067	Department of Labor and Human Resources	11,764	135	11,900
241	Administration for Integral Development of Childhood	11,158	253	11,411
122	Department of the Family	7,467	3,423	10,891
127	Administration for Socioeconomic Development of the Family	10,109	168	10,277
271	Office of Information Technology and Communications	9,639	1	9,640
014	Environmental Quality Board	9,139	329	9,468
095	Mental Health and Addiction Services Administration	7,351	407	7,758
123	Families and Children Administration	6,818	147	6,964
087	Department of Sports and Recreation	3,725	1,699	5,423
078	Department of Housing	5,337	74	5,412
120	Veterans Advocate Office	5,046	2	5,049
126	Vocational Rehabilitation Administration	4,175	93	4,268
038	Department of Justice	2,496	1,644	4,140
055	Department of Agriculture	3,058	226	3,284
016	Office of Management and Budget	3,054	57	3,111
124	Child Support Administration	2,507	87	2,593
031	General Services Administration	2,057	-	2,057
208	Contributions to Municipalities	-	1,943	1,943
043	Puerto Rico National Guard	1,783	155	1,939
018	Planning Board	1,247	500	1,747
023	Department of State	1,386	90	1,476
105	Industrial Commission	1,343	1	1,345
311	Gaming Commission	1,047	5	1,052
015	Office of the Governor	854	141	995
106	Public Housing Administration	981	-	981
266	Office of Public Security Affairs	776	32	808
155	State Historic Preservation Office	663	123	785
026	Special Appropriations for the Central Government Retirement System	689	-	689
298	Public Service Regulatory Board	518	0	518
152	Elderly and Retired People Advocate Office	488	1	488
022	Office of the Commissioner of Insurance	475	-	475
069	Department of Consumer Affairs	75	365	440

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
096	Women's Advocate Office	379	6	386
075	Office of the Financial Institutions Commissioner	218	-	218
329	Socio-Economic Development Office	169	47	216
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	166	40	206
065	Public Services Commission	154	0	154
030	Office of Administration and Transformation of HR in the Govt.	97	3	100
281	Office of the Electoral Comptroller	66	-	66
060	Citizen's Advocate Office (Ombudsman)	13	25	38
220	Correctional Health	30	-	30
068	Labor Relations Board	29	-	29
062	Cooperative Development Commission	3	21	25
231	Health Advocate Office	23	0	23
037	Civil Rights Commission	18	-	18
034	Investigation, Prosecution and Appeals Commission	11	1	12
021	Emergency Management and Disaster Administration Agency	7	-	7
279	Public Service Appeals Commission	4	-	4
139	Parole Board	3	-	3
040	Puerto Rico Police	2	-	2
226	Joint Special Counsel on Legislative Donations	1	-	1
039	Administration for the Training of Future Employers and Workers	0	-	0
	Other	-	-	-
Total		\$ 608,156	\$ 63,794	671,950

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	\$ 19,526	\$ 15,398	\$ 5,484	\$ 162,019	\$ 202,427
081	Department of Education	34,064	32,394	22,288	60,302	149,048
049	Department of Transportation and Public Works	4,171	7,482	5,031	40,351	57,036
045	Department of Public Security	1,386	9,243	15,802	6,884	33,315
025	Hacienda (entidad interna - fines de contabilidad)	6,129	2,120	1,094	20,169	29,513
137	Department of Correction and Rehabilitation	1,384	2,425	21,516	3,737	29,061
024	Department of the Treasury	6,415	4,496	3,199	594	14,705
028	Commonwealth Election Commission	7,927	2,020	1,622	1,493	13,063
050	Department of Natural and Environmental Resources	1,853	3,459	5,960	1,649	12,920
067	Department of Labor and Human Resources	2,701	1,728	3,284	4,187	11,900
241	Administration for Integral Development of Childhood	2,720	1,495	892	6,304	11,411
122	Department of the Family	888	1,504	6,887	1,612	10,891
127	Administration for Socioeconomic Development of the Family	1,842	1,606	241	6,588	10,277
271	Office of Information Technology and Communications	2,674	1,708	969	4,289	9,640
014	Environmental Quality Board	291	357	53	8,766	9,468
095	Mental Health and Addiction Services Administration	3,050	1,539	547	2,623	7,758
123	Families and Children Administration	2,704	1,445	368	2,447	6,964
087	Department of Sports and Recreation	3,489	1,325	185	424	5,423
078	Department of Housing	1,336	904	1,264	1,908	5,412
120	Veterans Advocate Office	525	73	95	4,355	5,049
126	Vocational Rehabilitation Administration	1,347	1,553	544	825	4,268
038	Department of Justice	554	236	2,862	488	4,140
055	Department of Agriculture	1,233	494	606	951	3,284
016	Office of Management and Budget	366	462	580	1,703	3,111
124	Child Support Administration	570	647	791	585	2,593
031	General Services Administration	414	622	320	701	2,057
208	Contributions to Municipalities	-	-	-	1,943	1,943
043	Puerto Rico National Guard	510	394	388	646	1,939
018	Planning Board	161	254	885	446	1,747
023	Department of State	880	129	402	64	1,476
105	Industrial Commission	225	125	50	944	1,345
311	Gaming Commission	576	19	40	418	1,052
015	Office of the Governor	105	59	735	97	995
106	Public Housing Administration	834	148	-	-	981
266	Office of Public Security Affairs	674	2	30	102	808
155	State Historic Preservation Office	117	168	346	155	785
026	Special Appropriations for the Central Government Retirement Sy:	0	22	4	662	689
298	Public Service Regulatory Board	117	96	68	237	518
152	Elderly and Retired People Advocate Office	163	116	35	174	488
022	Office of the Commissioner of Insurance	226	62	156	31	475
069	Department of Consumer Affairs	12	22	403	3	440
096	Women's Advocate Office	226	89	69	1	386

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
075	Office of the Financial Institutions Commissioner	151	46	-	21	218
329	Socio-Economic Development Office	10	7	75	124	216
153	Advocacy for Persons with Disabilities of the Commonwealth of Pr	22	21	69	93	206
065	Public Services Commission	-	-	-	154	154
030	Office of Administration and Transformation of HR in the Govt.	9	-	-	91	100
281	Office of the Electoral Comptroller	43	19	0	3	66
060	Citizen's Advocate Office (Ombudsman)	2	0	29	7	38
220	Correctional Health	-	-	1	30	30
068	Labor Relations Board	14	0	15	-	29
062	Cooperative Development Commission	1	1	21	1	25
231	Health Advocate Office	3	19	1	0	23
037	Civil Rights Commission	6	11	-	0	18
034	Investigation, Prosecution and Appeals Commission	1	3	8	0	12
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
279	Public Service Appeals Commission	0	1	1	2	4
139	Parole Board	2	-	-	0	3
040	Puerto Rico Police	-	-	-	2	2
226	Joint Special Counsel on Legislative Donations	-	-	-	1	1
039	Administration for the Training of Future Employers and Workers	0	-	-	-	0
	Other	-	-	-	-	-
Total		\$ 114,649	\$ 98,569	\$ 106,318	\$ 352,414	\$ 671,950

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	63,747	7,553	17,653	1,860	9,139	24	12,522	0	590	2,208	135	253	3,423	168	1	329	407	147	1,699	74	2	93	1,644	226	57	87	3,452
	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	45 - Department of Public Security	25 - Hacienda (entidad interna - fines de contabilidad)	137 - Department of Correction and Rehabilitation	24 - Department of the Treasury	28 - Commonwealth Election Commission	50 - Department of Natural and Environmental Resources	67 - Department of Labor and Human Resources	241 - Administration for Integral Development of Childh...	122 - Department of the Family	127 - Administration for Socioeconomic Development of L...	271 - Office of Information Technology and Communications	14 - Environmental Quality Board	95 - Mental Health and Addiction Services Administration	123 - Families and Children Administration	87 - Department of Sports and Recreation	78 - Department of Housing	120 - Veterans Advocate Office	126 - Vocational Rehabilitation Administration	38 - Department of Justice	55 - Department of Agriculture	16 - Office of Management and Budget	124 - Child Support Administration	Other
Public Buildings Authority	24,596	335	8,061	749	7,326	-	1,668	-	590	52	37	-	3,143	-	-	1	20	-	-	-	60	1,332	191	-	-	12	1,021
PRASA	19,345	1,048	225	273	1,804	-	10,830	-	-	2,155	96	19	194	18	1	-	31	1,698	74	-	29	312	35	57	-	-	446
Department of Health	3,207	3,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	2,820	637	2,182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	1,003	-	95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	908
PREPA	858	22	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Municipio De San Juan	812	20	792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Sabana Grande	788	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	749	725	0	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	726	101	291	333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	633	-	633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	555	-	305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250
Agricultural Enterprises Development Administrat...	518	-	518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vieques	462	-	14	448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	420	41	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	380	149	231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	371	65	306	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	332	31	301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	323	-	323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	288	-	288	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	252	-	65	-	-	-	-	-	-	-	-	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	226	-	226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	202	-	170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	168	123	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	147	91	4	-	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	147	130	-	1	10	-	3	0	-	-	1	-	-	-	-	-	50	0	-	-	0	0	-	-	0	-	1
Municipio De Canovanas	133	115	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	0	-	0	-	2
Municipio De Moca	131	12	119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	129	7	122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barranquitas	125	-	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	114	82	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	109	-	109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio San German	105	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Humacao	90	-	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	86	-	28	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
Municipio De Aqasco	84	84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Fajardo	83	32	36	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	81	2	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	79	-	79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	73	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	60	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	57	-	10	-	-	-	-	-	-	-	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	50	-	30	-	-	13	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	47	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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 (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.