



**Municipal Secondary Market Disclosure Information Cover Sheet
Municipal Securities Rulemaking Board (MSRB)
Electronic Municipal Market Access System (EMMA)**

**Additional / Voluntary Disclosure
Financial / Operating Data**

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TYPE OF INFORMATION PROVIDED:

- A. Quarterly / Monthly Financial Information
- B. Change in Fiscal Year / Timing of Annual Disclosure
- C. Change in Accounting Standard
- D. Interim / Additional Financial Information / Operating Data
- E. Budget
- F. Investment / Debt / Financial Policy
- G. Information Provided to Rating Agency, Credit / Liquidity Provider or Other Third Party
- H. Consultant Reports
- I. Other Financial / Operating Data: Puerto Rico Department of Treasury, Treasury Single Account ("TSA")
Fiscal Year 2024 Cash Flow as of June 7, 2024.

I represent that I am authorized by the issuer, obligor or its agent to distribute this information publicly.

/s/ Shylene De Jesús Rivera

Shylene De Jesús Rivera
Puerto Rico Fiscal Agency and Financial Advisory Authority,
as Fiscal Agent for the Commonwealth

Dated: June 20, 2024



GOVERNMENT OF PUERTO RICO
Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
As of June 7, 2024*

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Glossary

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

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2024 actual results compared to the FY2024 Liquidity Plan.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

Puerto Rico Department of Treasury | Hacienda
 Executive Summary - TSA Cash Flow Actual Results
 (figures in Millions)

| | | | |
|---------------------------|-------------------------|--------------------------|----------------------------------|
| Bank Cash Position | Weekly Cash Flow | YTD Net Cash Flow | YTD Actual vs LP Variance |
| \$9,165 | (\$128) | \$891 | \$1,695 |

Bridge from FY24 Liquidity Plan projected TSA Cash Balance to actual FY24 TSA Cash Balance as of June 7, 2024

| Cash Flow line item | Variance Bridge (\$M) | Comments |
|--|-----------------------|---|
| Liquidity Plan RF Projected Cash Balance 6/7/24: | \$ 7,470 | 1. State collections are currently higher than projected. The variance is mainly driven by General Fund Collections of \$570M and Special Revenue Funds of \$264M. |
| 1 State Collections | 833 | 2. The Federal Funds reimbursements are often received with a timing difference in comparison with the disbursements, causing weekly variances. Net positive YTD variance is mainly driven by lower than projected operating disbursements of \$196M, All Other Federal Programs by \$324M, offset by a negative variance of \$463M on All Other Federal Funds Transfers. |
| 2 Federal Fund Net Cash Flow | 116 | |
| 3 Tax Credits & Refunds | (640) | 3. Tax Refunds and other tax credits are over projected cash flow. During the month of May, Reimbursable Incentive payments totaling \$139M were disbursed and were not considered in projections. In addition, a federal fund reimbursement of \$211M related to the Earned Income Tax Credit (EITC) is still pending to be transferred. |
| 4 Loans and Notes Transactions | 169 | 4. On December 14, the Commonwealth received a loan repayment from HTA for \$353M. DTPR has disbursed (\$150M) 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 | 183 | 5. Payroll and related costs are currently lower than projected. The positive variance is driven by General Fund payroll of \$142M, and Other State Fund payroll of \$41M. |
| 6 Operating Disbursements | 511 | 6. Operating disbursements are currently lower than projected. The positive variance is driven by General Fund Disbursements of \$258M and Other State Fund disbursements of \$253M. |
| 7 Custody Account Transfers | 361 | 7. The LP projected various custody account and other transfers from the TSA through the date of this report, several of which were approved during May 2024, and will be adjusted accordingly to be reflected in the upcoming reports. Other variances in these categories may reversed by year-end. |
| All Other | 162 | |
| Actual TSA Cash Account Balance | \$ 9,165 | |

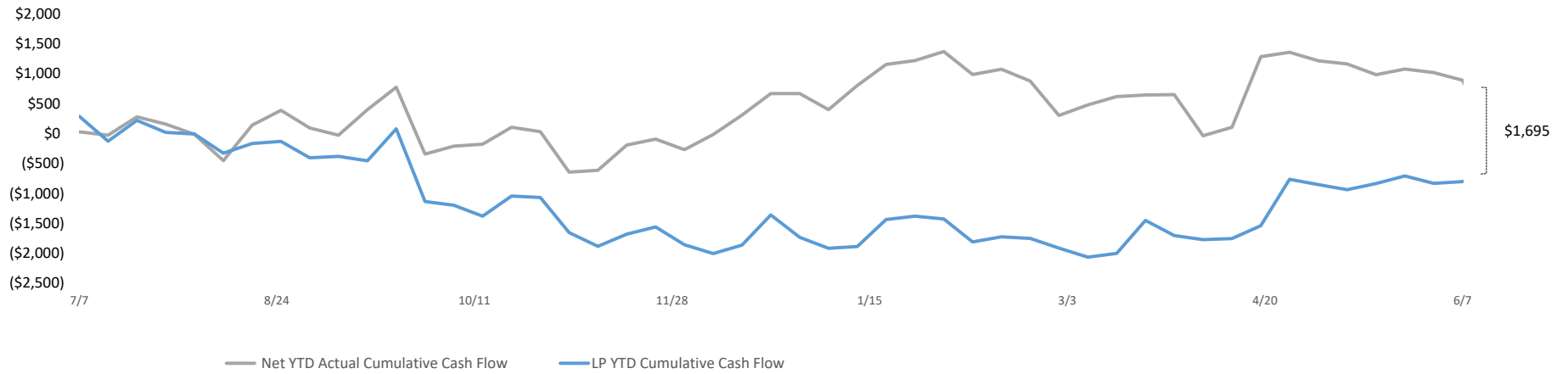
Memo: Summary of Cash Balances

| | |
|--|-----------------|
| TSA Operational Cash | \$ 7,368 |
| TSA Reserves | 1,797 |
| Actual TSA Cash Account Balance | \$ 9,165 |

Puerto Rico Department of Treasury | Hacienda
 YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

| | |
|-----------------------------|---------|
| LP RF Bank Cash Balance: | \$7,470 |
| Actual TSA + Sweep Balance: | \$9,165 |



YTD Actuals vs. Liquidity Plan

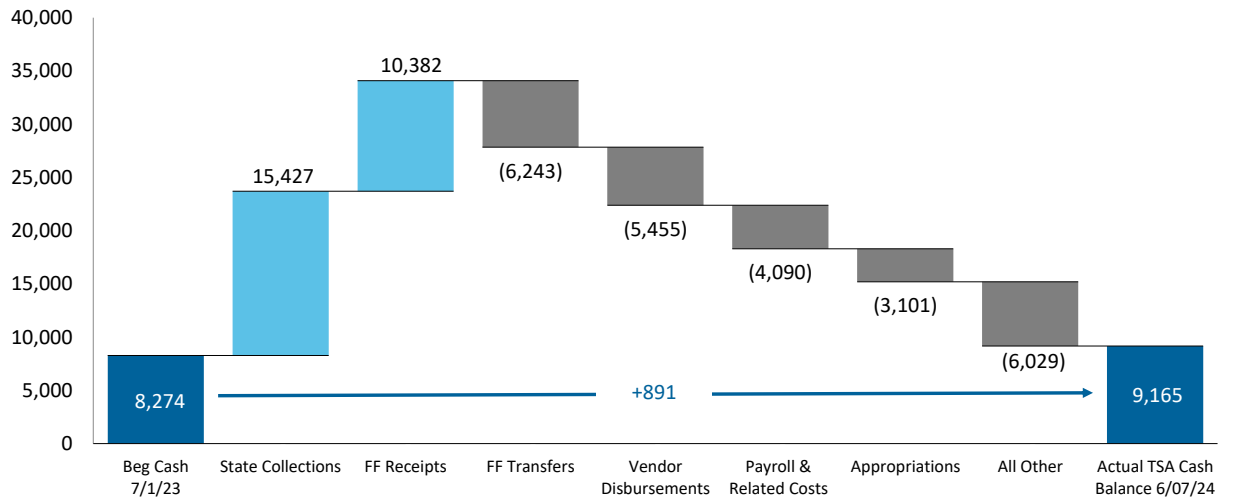
YTD net cash flow is \$891M and cash flow variance to the Liquidity Plan is \$1,695M, with various offsetting variances within.

Puerto Rico Department of Treasury | Hacienda
YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1) The primary cash driver of FY24 are State Collections. Federal Fund inflows of \$10,382M represents 39% of YTD inflows, but are largely offset by Federal Fund transfers, with YTD net surplus of \$147M. Refer to page 13 for additional detail.

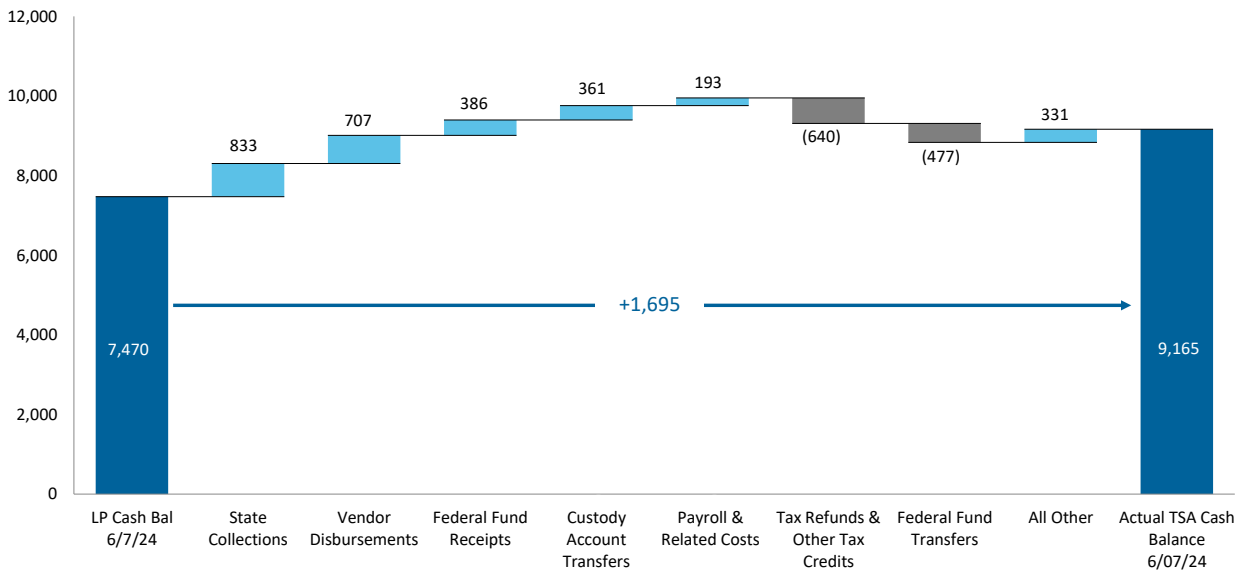
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1) State Collections, Vendor Disbursements, Federal Funds Receipts, Custody Account Transfers, and Payroll & Related Costs, are the main drivers of the YTD cash flow variance. This is partially offset by higher than projected Tax Refunds & Other Tax Credits and Federal Funds Transfers.

TSA YTD Top Cash Flow Variances (\$M)



Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results for the Week Ended June 7, 2024

| | FY24 Actual | FY24 LP | Variance | FY24 Actual | FY24 LP RF | Variance | |
|---|--|----------------|----------------|----------------|-------------------|-------------------|----------------|
| | 6/7 | 6/7 | 6/7 | YTD | YTD | YTD | |
| <i>(figures in Millions)</i> | | | | | | | |
| State Collections | | | | | | | |
| 1 | General fund collections (a) | \$274 | \$258 | \$16 | \$13,250 | \$12,680 | \$570 |
| 2 | Other fund revenues & Pass-throughs (b) | 4 | 11 | (7) | 331 | 366 | (34) |
| 3 | Special Revenue receipts | 3 | 7 | (4) | 422 | 444 | (22) |
| 4 | All Other state collections (c) | 31 | 28 | 3 | 1,423 | 1,103 | 320 |
| 5 | Subtotal - State collections | \$312 | \$305 | \$7 | \$15,427 | \$14,594 | \$833 |
| Federal Fund Receipts | | | | | | | |
| 6 | Medicaid | - | 25 | (25) | 2,678 | 2,983 | (305) |
| 7 | Nutrition Assistance Program | 51 | 41 | 10 | 2,809 | 2,664 | 145 |
| 8 | All Other Federal Programs | 33 | 49 | (17) | 4,535 | 4,211 | 324 |
| 9 | Other | - | - | - | 360 | 137 | 223 |
| 10 | Subtotal - Federal Fund receipts | \$84 | \$115 | (\$31) | \$10,382 | \$9,995 | \$386 |
| Balance Sheet Related | | | | | | | |
| 11 | Paygo charge | 7 | 3 | 3 | 471 | 481 | (10) |
| 12 | Other | - | - | - | - | - | - |
| 13 | Subtotal - Other Inflows | \$7 | \$3 | \$3 | \$471 | \$481 | (\$10) |
| Plan of Adjustment Related | | | | | | | |
| 14 | CW Intragovernmental Transfers (d) | - | - | - | 161 | 0 | 161 |
| 15 | Other | - | - | - | - | - | - |
| 16 | Subtotal - Plan Inflows | - | - | - | \$161 | \$0 | \$161 |
| 17 | Total Inflows | \$402 | \$423 | (\$21) | \$26,441 | \$25,070 | \$1,371 |
| Payroll and Related Costs (e) | | | | | | | |
| 18 | General fund | (38) | (41) | 3 | (2,764) | (2,907) | 142 |
| 19 | Federal fund | (12) | (15) | 3 | (1,192) | (1,202) | 10 |
| 20 | Other State fund | (3) | (3) | (1) | (134) | (174) | 41 |
| 21 | Subtotal - Payroll and Related Costs | (\$54) | (\$59) | \$5 | (\$4,090) | (\$4,283) | \$193 |
| Operating Disbursements (f) | | | | | | | |
| 22 | General fund | (31) | (26) | (5) | (1,753) | (2,011) | 258 |
| 23 | Federal fund | (51) | (38) | (13) | (2,800) | (2,996) | 196 |
| 24 | Other State fund | (22) | (16) | (6) | (902) | (1,155) | 253 |
| 25 | Subtotal - Vendor Disbursements | (\$105) | (\$81) | (\$24) | (\$5,455) | (\$6,162) | \$707 |
| State-funded Budgetary Transfers | | | | | | | |
| 26 | General Fund (g) | (196) | (162) | (34) | (2,951) | (2,731) | (219) |
| 27 | Other State Fund | (5) | (8) | 3 | (150) | (145) | (5) |
| 28 | Subtotal - Appropriations - All Funds | (\$201) | (\$169) | (\$32) | (\$3,101) | (\$2,876) | (\$225) |
| Federal Fund Transfers | | | | | | | |
| 29 | Medicaid | (33) | - | (33) | (2,651) | (2,958) | 308 |
| 30 | Nutrition Assistance Program | (37) | (47) | 10 | (2,770) | (2,671) | (99) |
| 31 | All other federal fund transfers | (7) | - | (7) | (823) | (137) | (685) |
| 32 | Subtotal - Federal Fund Transfers | (\$77) | (\$47) | (\$30) | (\$6,243) | (\$5,766) | (\$477) |
| Other Disbursements - All Funds | | | | | | | |
| 33 | Retirement Contributions | (12) | (10) | (2) | (2,372) | (2,413) | 41 |
| 34 | Tax Refunds & other tax credits (h) | (28) | 3 | (31) | (1,949) | (1,308) | (640) |
| 35 | Title III Costs | (4) | (9) | 5 | (171) | (151) | (20) |
| 36 | State Cost Share | - | - | - | - | - | - |
| 37 | Milestone Transfers | - | - | - | (40) | (218) | 179 |
| 38 | Custody Account Transfers | - | (19) | 19 | (7) | (368) | 361 |
| 39 | Other items paid from FY23 Surplus | - | - | - | - | - | - |
| 40 | Loans and Notes Transactions (i) | (50) | - | (50) | 169 | - | 169 |
| 41 | All Other | - | (3) | 3 | 30 | (53) | 83 |
| 42 | Subtotal - Other Disbursements - All Funds | (\$94) | (\$38) | (\$56) | (\$4,339) | (\$4,511) | \$172 |
| Plan of Adjustment Related | | | | | | | |
| 43 | Disbursements to Paying Agent | - | - | - | (2,323) | (2,276) | (47) |
| 44 | Direct Disbursements | - | - | - | - | - | - |
| 45 | Subtotal - Plan Disbursements | - | - | - | (\$2,323) | (\$2,276) | (\$47) |
| 46 | Total Outflows | (\$531) | (\$394) | (\$136) | (\$25,550) | (\$25,874) | \$324 |
| 47 | Net Operating Cash Flow | (\$128) | \$29 | (\$157) | \$891 | (\$804) | 1,695 |
| 48 | Bank Cash Position, Beginning | 9,293 | 7,442 | 1,851 | 8,274 | 8,274 | (0) |
| 49 | Bank Cash Position, Ending | \$9,165 | \$7,470 | \$1,695 | \$9,165 | \$7,470 | 1,695 |
| Memo: Summary of Accounts | | | | | | | |
| | Operational | \$7,368 | | | | | |
| | Reserves (j) | 1,797 | | | | | |
| | Total Bank Cash Position | \$9,165 | | | | | |

Puerto Rico Department of Treasury | Hacienda

FY24 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$373.1M in interest income in FY24 from earnings on the TSA cash balance.
- (d) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 83-1991 and which are due and owing to the Commonwealth.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) On February 5, the Fiscal Management and Oversight Board (FOMB) approved a budget resolution to reflect the appropriation of \$350M to fund a Settlement Agreement between the Puerto Rico Ports Authority (PRPA) and the Puerto Rico Government Development Bank Debt Recovery Authority (DRA) and to set aside funds for other transportation infrastructure needs. From these, \$320M were disbursed on the date of approval. The Liquidity Plan Reforecast has taken this appropriation into consideration, and it was adjusted accordingly.
- (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 follows: (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. A second disbursement of \$35M was completed on April 11. 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

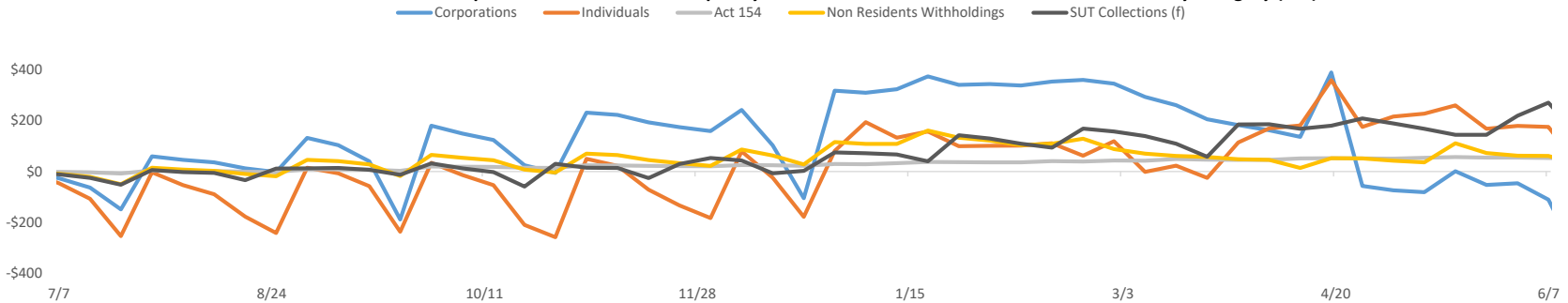
1) Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 days lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. Typically, the Other General Fund includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

In accordance with Law 53-2021, since July 2023, 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 6/7 | LP YTD 6/7 | Var \$ YTD 6/7 | Var % YTD 6/7 |
|---|-----------------------|------------------|-------------------|------------------|
| General Fund Collections | | | | |
| Corporations | \$2,793 | \$2,888 | (\$95) | -3% |
| Individuals | 3,910 | 3,735 | 175 | 5% |
| Partnerships | 317 | 372 | (55) | -15% |
| Act 154 | 121 | 68 | 53 | 79% |
| Non Residents Withholdings | 929 | 868 | 61 | 7% |
| Current Year Collections | 922 | 861 | 61 | 7% |
| Current Year NRW for FEDE (Act 73-2008) (b) | 7 | 7 | 0 | 3% |
| Motor Vehicles | 661 | 456 | 205 | 45% |
| Rum Tax (c) | 195 | 190 | 5 | 3% |
| Alcoholic Beverages | 262 | 267 | (6) | -2% |
| Cigarettes (d) | 128 | 143 | (15) | -10% |
| Other General Fund | 1,205 | 1,233 | (29) | -2% |
| Total | \$10,520 | \$10,220 | \$300 | 3% |
| SUT Collections (e) | 2,731 | 2,460 | 270 | 11% |
| Total General Fund Collections | \$ 13,250 | \$ 12,680 | \$ 570 | 4% |

YTD General Fund Receipts Cumulative Variance Liquidity Plan Reforecast 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) Rum Tax is in line with projected cashflow.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

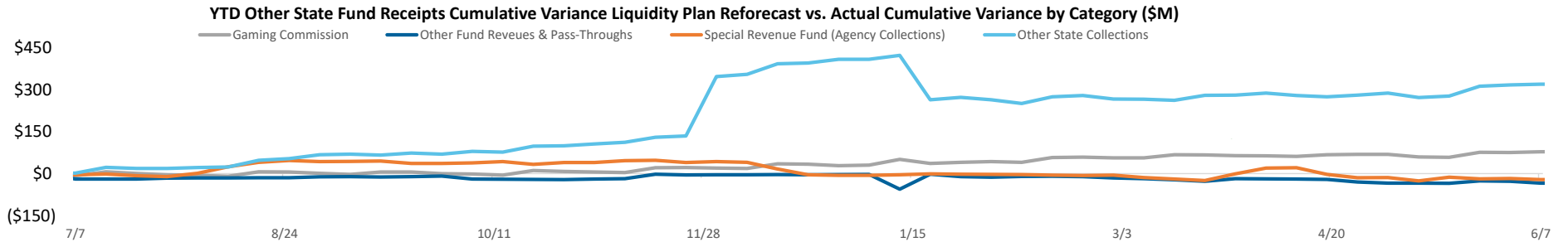
Puerto Rico Department of Treasury | Hacienda
Other State Fund Collections Summary

Key Takeaways / Notes

- 1) Other State Fund Collections are higher than projected in the Liquidity Plan. The negative 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 on November 27, which was 65% higher than projected.
 In addition, collections from Gambling Commission of the Government of Puerto Rico are \$158M 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)

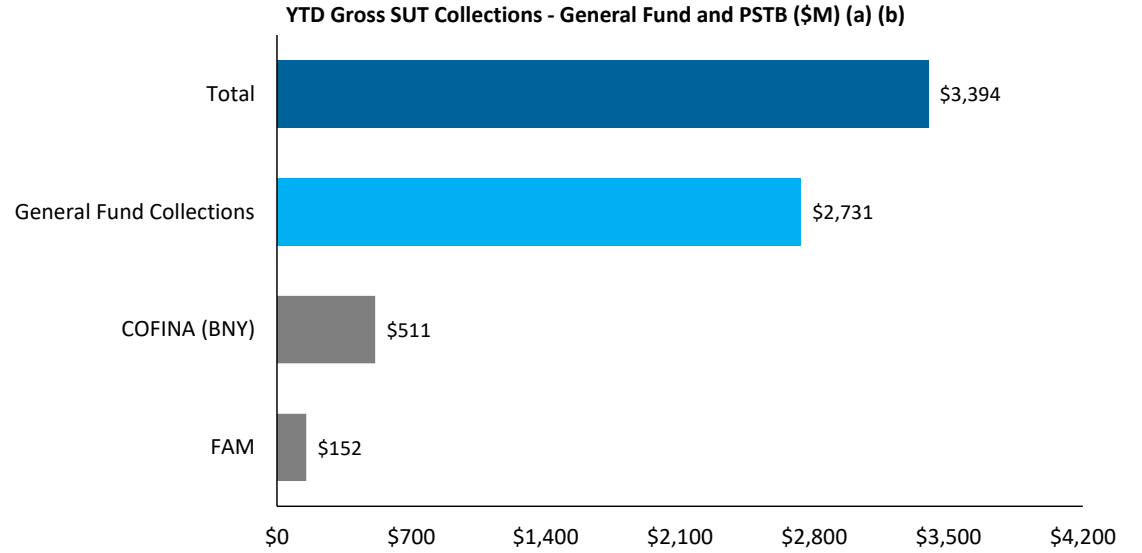
| | Actual YTD 6/7 | LP YTD 6/7 | Var \$ YTD 6/7 | Var % YTD 6/7 |
|---|-------------------|----------------|-------------------|------------------|
| Other State Fund Collections | | | | |
| Other Fund Revenues & Pass-Throughs | \$331 | \$366 | (\$34) | -9% |
| Electronic Lottery | 175 | 185 | (11) | -6% |
| ASC Pass Through | 30 | 24 | 7 | 28% |
| ACCA Pass Through | 79 | 74 | 5 | 7% |
| Other | 47 | 83 | (36) | -43% |
| Special Revenue Fund (Agency Collections) | 422 | 444 | (22) | -5% |
| Department of Education | 10 | 6 | 3 | 53% |
| Department of Health | 57 | 72 | (15) | -21% |
| Department of State | 28 | 26 | 2 | 7% |
| All Other | 328 | 340 | (12) | -4% |
| Other state collections | 1,423 | 1,103 | 320 | 29% |
| Interests Income | 373 | 295 | 78 | 26% |
| Gambling Commission of the Government of Puerto Rico | 370 | 213 | 158 | 74% |
| Department of Housing | 20 | 19 | 0 | 1% |
| Department of Health | 105 | 111 | (6) | -6% |
| Office of the Commissioner of Insurance | 35 | 5 | 30 | 570% |
| Funds under the Custody of the Department of Treasury | 237 | 255 | (18) | -7% |
| Commissioner of the Financial Institution | 85 | 37 | 47 | 127% |
| All Other | 199 | 167 | 32 | 19% |
| Total | \$2,177 | \$1,913 | \$264 | 14% |



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 June 7, 2024 there is \$59M 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 (a)

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass-through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.

- 2) As of the date of the report, \$360M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and (\$371M) were disbursed and reported herein as All Other Federal Funds Transfers; with a net cash flow of (\$11M).

- 3) The Federal Funds are currently higher than projected. The positive YTD variance is mainly driven by lower than projected operating disbursements of \$196M, Medicaid by \$60M, NAP by \$46M, and Payroll and Related Costs by \$10M. This is partially offset by higher than projected expenses from All Other Federal Programs of \$139M.

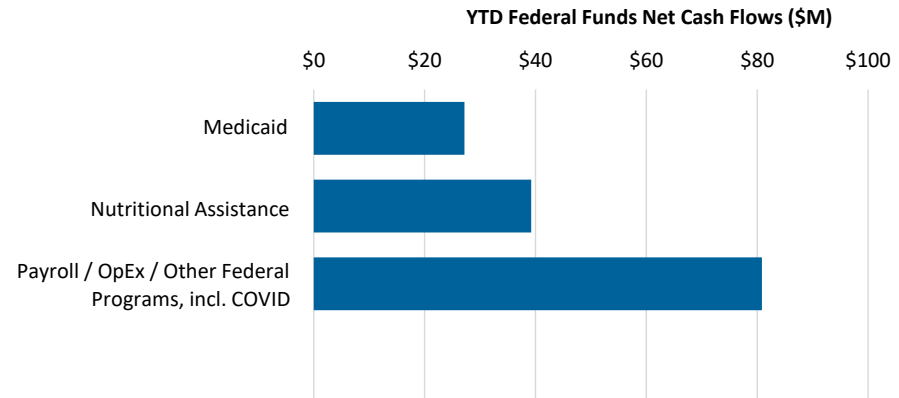
- 4) On March 6, a federal fund reimbursement of \$452M related to the Earned Income Tax Credit (EITC) was transferred to the General Fund.

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.

| | FF Inflows | FF Outflows | Net Cash | | Variance |
|--|--------------|-----------------|----------------|------------------|----------------|
| | | | Flow | LP Net Cash Flow | |
| Weekly FF Net Surplus (Deficit) | | | | | |
| Medicaid (ASES) | \$ - | \$ (33) | \$ (33) | \$ 25 | \$ (58) |
| Nutritional Assistance Program (NAP) | 51 | (37) | 14 | (7) | 21 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | 33 | (70) | (38) | (4) | (34) |
| <i>Payroll / Vendor Disbursements / Other Federal Programs</i> | 33 | (63) | (30) | (4) | (26) |
| <i>COVID-19 Federal Funds (CRF & CSLFRF)</i> | - | (8) | (8) | - | (8) |
| Federally Reimbursable Tax Credits | - | - | - | - | - |
| Total | \$ 84 | \$ (141) | \$ (57) | \$ 14 | \$ (71) |

| | FF Inflows | FF Outflows | Net Cash | | Variance |
|--|------------------|--------------------|---------------|------------------|---------------|
| | | | Flow | LP Net Cash Flow | |
| YTD Cumulative FF Net Surplus (Deficit) | | | | | |
| Medicaid (ASES) | \$ 2,678 | \$ (2,651) | \$ 27 | \$ 25 | \$ 3 |
| Nutritional Assistance Program (NAP) | 2,809 | (2,770) | 39 | (7) | 46 |
| Payroll / OpEx / Other Federal Programs, incl. COVID | 4,443 | (4,363) | 81 | 13 | 68 |
| <i>Payroll / Vendor Disbursements / Other Federal Programs</i> | 4,083 | (3,991) | 92 | 13 | 79 |
| <i>COVID-19 Federal Funds (CRF & CSLFRF)</i> | 360 | (371) | (11) | - | (11) |
| Federally Reimbursable Tax Credits | 452 | (452) | - | - | - |
| Total | \$ 10,382 | \$ (10,235) | \$ 147 | \$ 31 | \$ 116 |

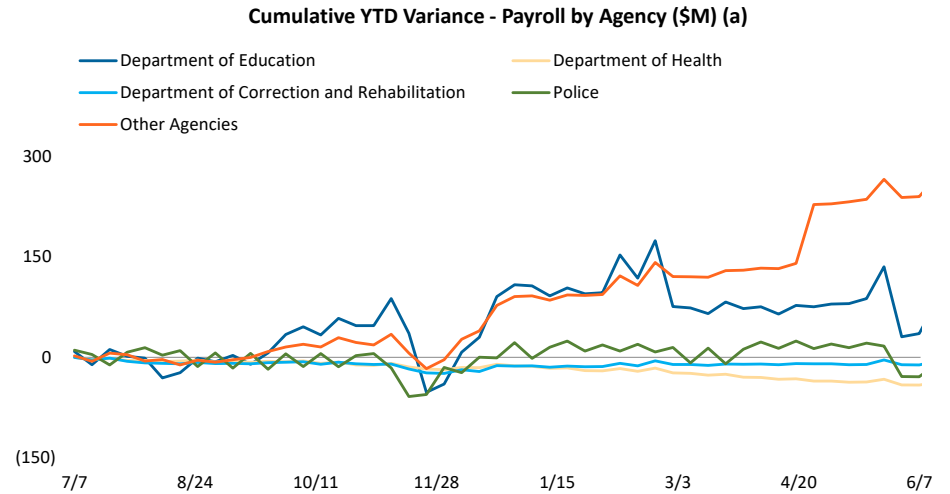


Puerto Rico Department of Treasury | Hacienda
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1) Positive YTD payroll variance is primarily driven by lower than expected expenses by the Department of Education and All Other Agencies, partially offset by higher than projected expenses by the Department of Health, Police and the Department of Correction & Rehabilitation.

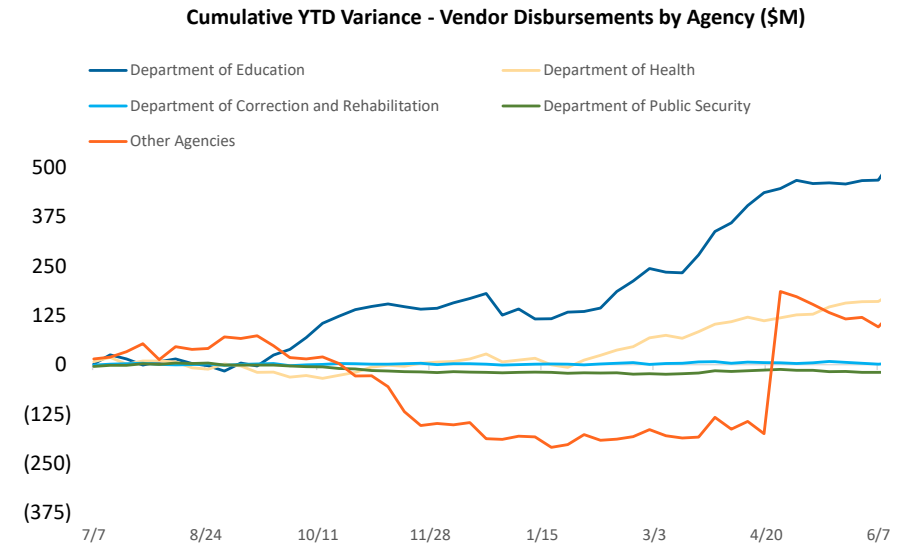
| Gross Payroll (\$M) (a) Agency | YTD Variance |
|---|-----------------|
| Department of Education | \$ 35 |
| Department of Health | (41) |
| Department of Correction & Rehabilitation | (11) |
| Police | (29) |
| All Other Agencies | 240 |
| Total YTD Variance | \$ 193 |



Key Takeaways / Notes : Vendor Disbursements

- 1) Positive variance mainly due to lower than projected expenses related to the Department of Education and Department of Health, partially offset by higher than projected disbursements by Department of Public Security.

| Vendor Disbursements (\$M) Agency | YTD Variance |
|---|-----------------|
| Department of Education | \$ 468 |
| Department of Health | 160 |
| Department of Correction & Rehabilitation | 1 |
| Department of Public Security | (20) |
| All Other Agencies (b) | 97 |
| Total YTD Variance | \$ 707 |



Footnotes

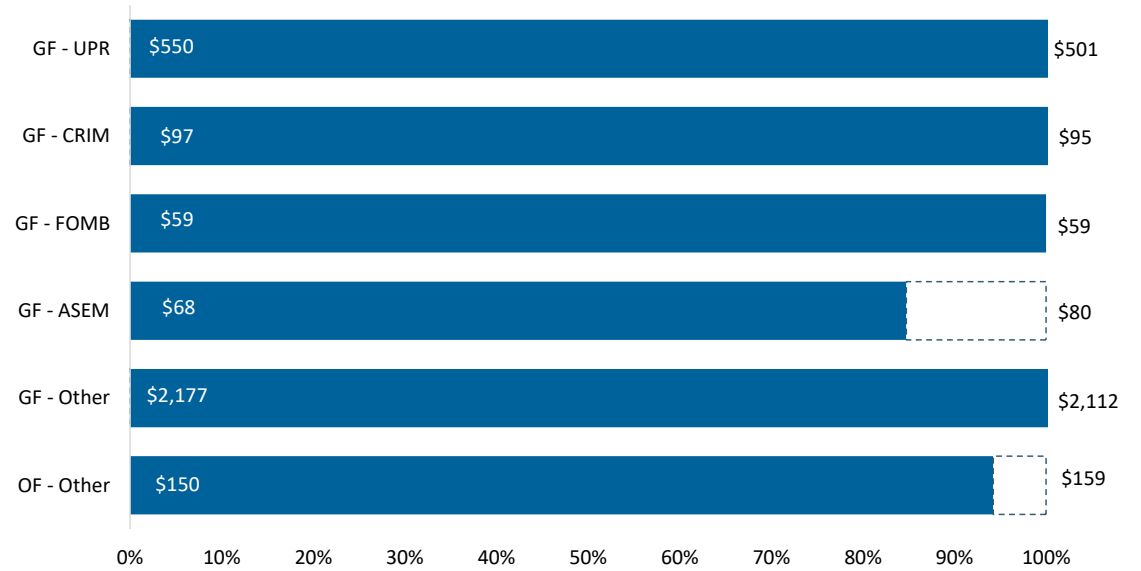
- (a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll, and (iii) Cash outlays for wage garnishments by Agency.
- (b) The negative variance for All Other Agencies is mainly driven by the Administration for the Comprehensive Care & Development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

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

Key Takeaways / Notes

- 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 FOMB. 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 | \$ 550 | \$ 501 | \$ (49) |
| GF - CRIM | 97 | 95 | (1) |
| GF - FOMB | 59 | 59 | - |
| GF - ASEM | 68 | 80 | 12 |
| GF - Other | 2,177 | 2,112 | (65) |
| OF - Other | 150 | 159 | 9 |
| Total | \$ 3,101 | \$ 3,007 | \$ (94) |

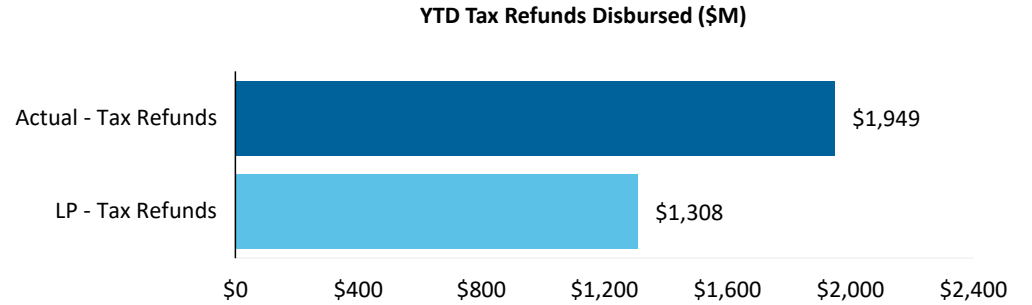
YTD Appropriation Variance (\$M)

| Entity Name | Actual YTD | LP RF YTD | Variance |
|--------------|-----------------|-----------------|-----------------|
| GF - UPR | \$ 550 | \$ 486 | \$ (64) |
| GF - CRIM | 97 | 93 | (4) |
| GF - FOMB | 59 | 58 | (2) |
| GF - ASEM | 68 | 78 | 10 |
| GF - Other | 2,177 | 2,017 | (160) |
| OF - Other | 150 | 145 | (5) |
| Total | \$ 3,101 | \$ 2,876 | \$ (225) |

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

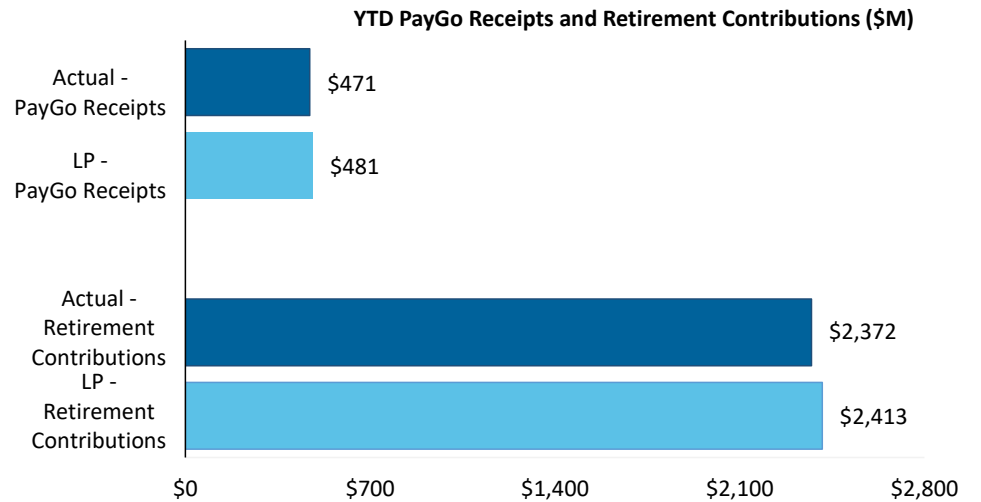
Key Takeaways / Notes : Tax Credits & Refunds

- 1) Tax credits and refunds includes EITC distributions, refunds to individuals and seniors as well as other tax credits. Tax Credits and Refunds are \$640M higher than projected. During the month of May, Reimbursable Incentive payments totaling \$139M were disbursed and were not considered in projections. In addition, a federal fund reimbursement of \$211M related to the Earned Income Tax Credit (EITC) is still pending to be transferred.



Key Takeaways / Notes : PayGo Receipts and Retirement Contributions

- 1) YTD PayGo receipts are under projected. 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

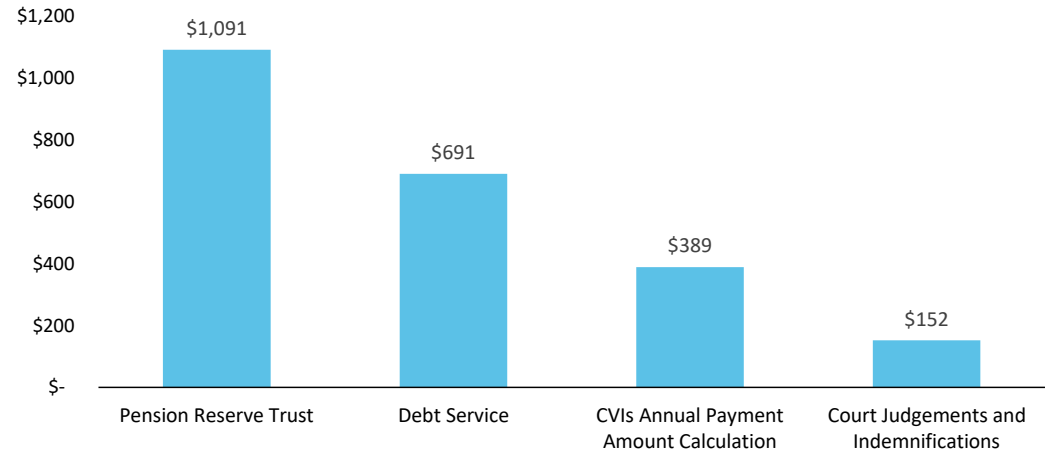
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$2,323M 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 | 691 |
| 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 | \$ 2,323 |

Plan-Related TSA 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 |
|-----|--|--------------------|----------------------------|------------|
| 081 | Department of Education | \$ 213,809 | \$ 16,709 | \$ 230,518 |
| 071 | Department of Health | 193,782 | 9,108 | 202,890 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 90,632 | 115 | 90,747 |
| 049 | Department of Transportation and Public Works | 37,898 | 468 | 38,366 |
| 045 | Department of Public Security | 23,234 | 19 | 23,253 |
| 050 | Department of Natural and Environmental Resources | 10,559 | 7,085 | 17,644 |
| 241 | Administration for Integral Development of Childhood | 13,571 | - | 13,571 |
| 271 | Office of Information Technology and Communications | 12,922 | 56 | 12,978 |
| 067 | Department of Labor and Human Resources | 12,562 | 32 | 12,595 |
| 137 | Department of Correction and Rehabilitation | 10,001 | 3 | 10,003 |
| 014 | Environmental Quality Board | 8,965 | 329 | 9,294 |
| 095 | Mental Health and Addiction Services Administration | 8,414 | 70 | 8,484 |
| 028 | Commonwealth Election Commission | 8,065 | - | 8,065 |
| 024 | Department of the Treasury | 7,321 | 9 | 7,330 |
| 127 | Administration for Socioeconomic Development of the Family | 6,445 | 156 | 6,601 |
| 122 | Department of the Family | 6,489 | 81 | 6,570 |
| 023 | Department of State | 5,994 | - | 5,994 |
| 123 | Families and Children Administration | 5,401 | 62 | 5,464 |
| 120 | Veterans Advocate Office | 5,168 | 2 | 5,171 |
| 078 | Department of Housing | 3,756 | 328 | 4,084 |
| 016 | Office of Management and Budget | 3,190 | 3 | 3,192 |
| 311 | Gaming Commission | 2,964 | 0 | 2,965 |
| 126 | Vocational Rehabilitation Administration | 2,526 | 4 | 2,530 |
| 055 | Department of Agriculture | 2,496 | - | 2,496 |
| 043 | Puerto Rico National Guard | 2,326 | 2 | 2,327 |
| 087 | Department of Sports and Recreation | 1,735 | 77 | 1,812 |
| 038 | Department of Justice | 1,589 | 0 | 1,590 |
| 124 | Child Support Administration | 1,427 | 75 | 1,502 |
| 018 | Planning Board | 1,446 | 45 | 1,491 |
| 031 | General Services Administration | 1,341 | - | 1,341 |
| 266 | Office of Public Security Affairs | 396 | 797 | 1,193 |
| 105 | Industrial Commission | 1,010 | 3 | 1,012 |
| 155 | State Historic Preservation Office | 930 | 4 | 934 |
| 152 | Elderly and Retired People Advocate Office | 728 | 144 | 872 |
| 026 | Special Appropriations for the Central Government Retiree | 723 | - | 723 |
| 015 | Office of the Governor | 664 | 39 | 703 |
| 329 | Socio-Economic Development Office | 660 | - | 660 |

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 | 602 | 0 | 603 |
| 298 | Public Service Regulatory Board | 528 | 3 | 531 |
| 208 | Contributions to Municipalities | - | 250 | 250 |
| 022 | Office of the Commissioner of Insurance | 223 | - | 223 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth | 174 | 44 | 218 |
| 065 | Public Services Commission | 154 | 0 | 154 |
| 075 | Office of the Financial Institutions Commissioner | 86 | - | 86 |
| 279 | Public Service Appeals Commission | 56 | 0 | 56 |
| 069 | Department of Consumer Affairs | 55 | - | 55 |
| 030 | Office of Administration and Transformation of HR in the Gov | 49 | - | 49 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 47 | - | 47 |
| 231 | Health Advocate Office | 44 | - | 44 |
| 281 | Office of the Electoral Comptroller | 38 | - | 38 |
| 220 | Correctional Health | 36 | - | 36 |
| 068 | Labor Relations Board | 15 | - | 15 |
| 060 | Citizen's Advocate Office (Ombudsman) | 9 | 0 | 9 |
| 139 | Parole Board | 7 | - | 7 |
| 021 | Emergency Management and Disaster Administration Agency | 7 | - | 7 |
| 040 | Puerto Rico Police | 2 | - | 2 |
| 034 | Investigation, Prosecution and Appeals Commission | 2 | 0 | 2 |
| 062 | Cooperative Development Commission | 2 | - | 2 |
| 226 | Joint Special Counsel on Legislative Donations | 2 | - | 2 |
| 037 | Civil Rights Commission | 1 | - | 1 |
| Total | | \$ 713,279 | \$ 36,124 | \$ 749,402 |

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 |
|-----|---|-----------|-----------|-----------|--------------|------------|
| 081 | Department of Education | \$ 64,553 | \$ 43,475 | \$ 35,793 | \$ 86,698 | \$ 230,518 |
| 071 | Department of Health | 20,719 | 18,703 | 6,588 | 156,881 | 202,890 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 63,249 | 2,970 | 2,615 | 21,913 | 90,747 |
| 049 | Department of Transportation and Public Works | 8,373 | 6,351 | 2,339 | 21,303 | 38,366 |
| 045 | Department of Public Security | 7,335 | 1,883 | 822 | 13,213 | 23,253 |
| 050 | Department of Natural and Environmental Resources | 4,394 | 8,715 | 490 | 4,045 | 17,644 |
| 241 | Administration for Integral Development of Childhood | 2,266 | 1,752 | 1,654 | 7,899 | 13,571 |
| 271 | Office of Information Technology and Communications | 3,480 | 1,717 | 3,434 | 4,348 | 12,978 |
| 067 | Department of Labor and Human Resources | 2,617 | 4,986 | 1,769 | 3,222 | 12,595 |
| 137 | Department of Correction and Rehabilitation | 4,614 | 2,370 | 642 | 2,378 | 10,003 |
| 014 | Environmental Quality Board | 224 | 189 | 133 | 8,748 | 9,294 |
| 095 | Mental Health and Addiction Services Administration | 4,086 | 1,555 | 407 | 2,436 | 8,484 |
| 028 | Commonwealth Election Commission | 4,084 | 1,276 | 1,101 | 1,604 | 8,065 |
| 024 | Department of the Treasury | 3,755 | 2,640 | 221 | 714 | 7,330 |
| 127 | Administration for Socioeconomic Development of the Family | 1,039 | 906 | 431 | 4,225 | 6,601 |
| 122 | Department of the Family | 2,164 | 1,803 | 752 | 1,852 | 6,570 |
| 023 | Department of State | 5,805 | 12 | 37 | 140 | 5,994 |
| 123 | Families and Children Administration | 2,536 | 1,650 | 346 | 931 | 5,464 |
| 120 | Veterans Advocate Office | 732 | 5 | - | 4,434 | 5,171 |
| 078 | Department of Housing | 1,215 | 808 | 722 | 1,339 | 4,084 |
| 016 | Office of Management and Budget | 1,892 | 329 | 352 | 620 | 3,192 |
| 311 | Gaming Commission | 2,438 | 65 | 66 | 395 | 2,965 |
| 126 | Vocational Rehabilitation Administration | 1,026 | 461 | 115 | 928 | 2,530 |
| 055 | Department of Agriculture | 181 | 351 | 1,122 | 842 | 2,496 |
| 043 | Puerto Rico National Guard | 371 | 790 | 149 | 1,019 | 2,327 |
| 087 | Department of Sports and Recreation | 435 | 989 | 73 | 314 | 1,812 |
| 038 | Department of Justice | 408 | 74 | 444 | 663 | 1,590 |
| 124 | Child Support Administration | 326 | 165 | 177 | 833 | 1,502 |
| 018 | Planning Board | 83 | 520 | 151 | 737 | 1,491 |
| 031 | General Services Administration | 390 | 315 | 273 | 363 | 1,341 |
| 266 | Office of Public Security Affairs | 405 | 60 | - | 728 | 1,193 |
| 105 | Industrial Commission | 203 | 53 | 26 | 731 | 1,012 |
| 155 | State Historic Preservation Office | 152 | 311 | 234 | 237 | 934 |
| 152 | Elderly and Retired People Advocate Office | 418 | 150 | 27 | 278 | 872 |
| 026 | Special Appropriations for the Central Government Retirement System | 11 | 13 | 11 | 689 | 723 |
| 015 | Office of the Governor | 190 | 233 | 128 | 152 | 703 |
| 329 | Socio-Economic Development Office | 349 | 63 | 32 | 216 | 660 |
| 096 | Women's Advocate Office | 288 | 159 | 66 | 90 | 603 |
| 298 | Public Service Regulatory Board | 146 | 92 | 52 | 240 | 531 |
| 208 | Contributions to Municipalities | 250 | - | - | - | 250 |
| 022 | Office of the Commissioner of Insurance | 146 | 19 | 28 | 30 | 223 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 23 | 24 | 10 | 161 | 218 |
| 065 | Public Services Commission | - | - | 0 | 154 | 154 |
| 075 | Office of the Financial Institutions Commissioner | 65 | - | - | 21 | 86 |
| 279 | Public Service Appeals Commission | 29 | 26 | - | 1 | 56 |
| 069 | Department of Consumer Affairs | 9 | 16 | 0 | 29 | 55 |
| 030 | Office of Administration and Transformation of HR in the Govt. | 21 | 15 | 1 | 12 | 49 |
| 143 | Office of Protection and Advocacy of Persons with Disabilities | 8 | 6 | 6 | 27 | 47 |
| 231 | Health Advocate Office | 25 | 18 | 0 | 1 | 44 |
| 281 | Office of the Electoral Comptroller | 34 | 4 | - | 0 | 38 |

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 |
|--------------|---|-------------------|-------------------|------------------|-------------------|-------------------|
| 220 | Correctional Health | 34 | - | - | 2 | 36 |
| 068 | Labor Relations Board | 14 | 0 | - | 0 | 15 |
| 060 | Citizen's Advocate Office (Ombudsman) | 0 | 1 | - | 8 | 9 |
| 139 | Parole Board | 3 | - | 2 | 2 | 7 |
| 021 | Emergency Management and Disaster Administration Agency | - | - | - | 7 | 7 |
| 040 | Puerto Rico Police | - | - | - | 2 | 2 |
| 034 | Investigation, Prosecution and Appeals Commission | 1 | - | - | 0 | 2 |
| 062 | Cooperative Development Commission | 2 | - | - | - | 2 |
| 226 | Joint Special Counsel on Legislative Donations | 1 | 0 | 0 | 0 | 2 |
| 037 | Civil Rights Commission | 0 | - | - | 0 | 1 |
| Total | | \$ 217,619 | \$ 109,092 | \$ 63,837 | \$ 358,855 | \$ 749,402 |

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.