



GOVERNMENT OF PUERTO RICO
Department of the Treasury

Treasury Single Account ("TSA") FY 2024 Cash Flow
As of September 15, 2023

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
ASC	- Compulsory Liability Insurance, private insurance company.
ASES	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
DTPR Collection System	- This is the software system that DTPR uses for collections.
FAM	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
General Fund Collections	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
General Fund	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
Gross Payroll	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY24 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
NAP	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
OMB	- The Office of Management and Budget of Puerto Rico.
Other Payroll	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
Other State Collections	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
PayGo	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
Plan of Adjustment ("Plan")	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRITA	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
PSTBA	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
Public Corporation	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
RHUM System	- This is the software system that DTPR uses for payroll.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Receipts	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
SURI	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
SURI Sweep Account Transfers	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2024 actual results compared to the FY2023 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

Bank Cash Position
\$8,673

Weekly Cash Flow
\$426

YTD Net Cash Flow
\$399

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

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TSA Cash Flow Actual Results for the Week Ended September 15, 2023

	FY24 Actual 9/15	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (a)	\$323	\$2,517	\$1,882	\$635
2 Other fund revenues & Pass-throughs (b)	3	40	56	(15)
3 Special Revenue receipts	5	124	115	9
4 All Other state collections (c)	32	259	133	126
5 Sweep Account Transfers (a)	-	-	-	-
6 Subtotal - State collections	\$363	\$2,940	\$2,186	\$754
Federal Fund Receipts				
7 Medicaid	268	603	361	242
8 Nutrition Assistance Program	67	611	737	(126)
9 All Other Federal Programs	128	1,027	863	164
10 Other	-	132	101	31
11 Subtotal - Federal Fund receipts	\$464	\$2,374	\$2,062	\$312
Balance Sheet Related				
12 Paygo charge	4	97	96	1
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$4	\$97	\$96	\$1
Plan of Adjustment Related				
15 CW Intragovernmental Transfers (d)	-	24	-	24
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	\$24	-	\$24
18 Total Inflows	\$830	\$5,435	\$4,345	\$1,090
Payroll and Related Costs (e)				
19 General fund	(72)	(585)	(577)	(8)
20 Federal fund	(35)	(279)	(214)	(65)
21 Other State fund	0	(11)	(41)	29
22 Subtotal - Payroll and Related Costs	(\$107)	(\$875)	(\$831)	(\$43)
Operating Disbursements (f)				
23 General fund	(21)	(359)	(341)	(18)
24 Federal fund	(77)	(661)	(397)	(264)
25 Other State fund	(13)	(257)	(205)	(52)
26 Subtotal - Vendor Disbursements	(\$112)	(\$1,277)	(\$943)	(\$334)
State-funded Budgetary Transfers				
27 General Fund	(4)	(728)	(637)	(92)
28 Other State Fund	-	(27)	(41)	14
29 Subtotal - Appropriations - All Funds	(\$4)	(\$756)	(\$678)	(\$78)
Federal Fund Transfers				
30 Medicaid	-	(599)	(354)	(245)
31 Nutrition Assistance Program	(75)	(612)	(728)	116
32 All other federal fund transfers	(0)	(9)	(71)	62
33 Subtotal - Federal Fund Transfers	(\$75)	(\$1,220)	(\$1,153)	(\$67)
Other Disbursements - All Funds				
34 Retirement Contributions	(97)	(551)	(558)	7
35 Tax Refunds & other tax credits (g)	(4)	(179)	(221)	42
36 Title III Costs	(6)	(69)	(35)	(34)
37 State Cost Share	-	-	-	-
38 Milestone Transfers	-	-	(2)	2
39 Custody Account Transfers	-	-	(62)	62
40 Other items paid from FY23 Surplus	-	-	-	-
41 Loans and Notes Transactions	-	16	-	16
42 All Other	-	-	(11)	11
43 Subtotal - Other Disbursements - All Funds	(\$107)	(\$783)	(\$889)	\$106
Plan of Adjustment Related				
44 Disbursements to Paying Agent	(0)	(126)	(196)	70
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	(\$0)	(\$126)	(\$196)	\$70
47 Total Outflows	(\$405)	(\$5,036)	(\$4,690)	(\$346)
48 Net Operating Cash Flow	\$426	\$399	(\$345)	\$745
49 Bank Cash Position, Beginning	8,247	8,274	7,999	275
50 Bank Cash Position, Ending	\$8,673	\$8,673	\$7,653	\$1,019
Memo: Summary of Accounts				
Operational	\$6,730			
Reserves (h)	1,943			
Total Bank Cash Position	\$8,673			

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FY24 TSA Cash Flow Actual Results - Footnotes

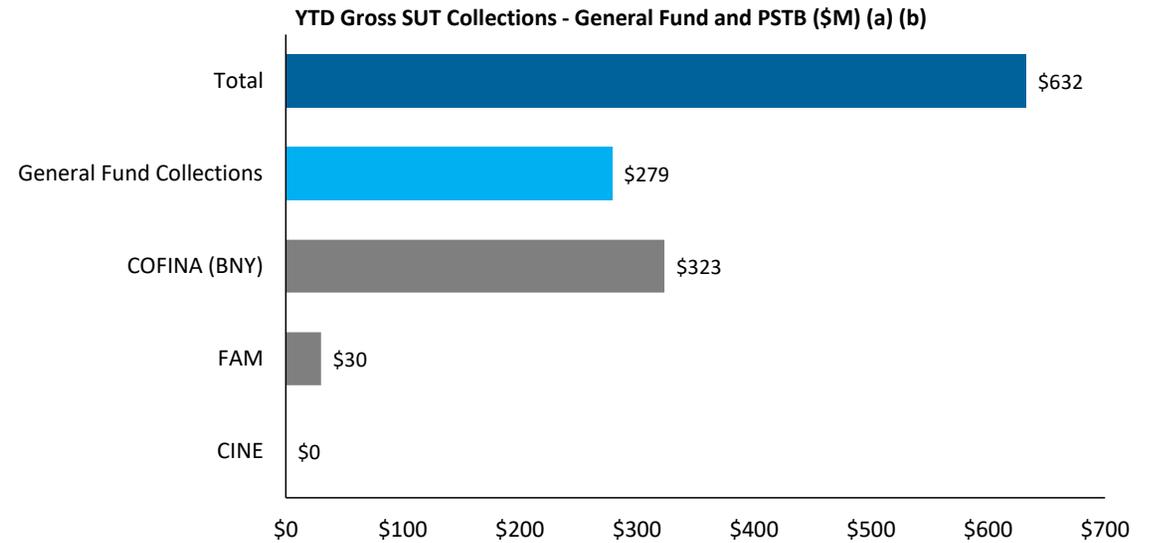
Footnotes:

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$87.5M in interest income in FY24 from earnings on the TSA cash balance.
- (d) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 83-1991 and which are due and owing to the Commonwealth.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Funds are held in a separate bank account outside of the TSA Operational Cash . Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of September 15, 2023 there is \$37M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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Federal Funds Net Cash Flow Summary (a)

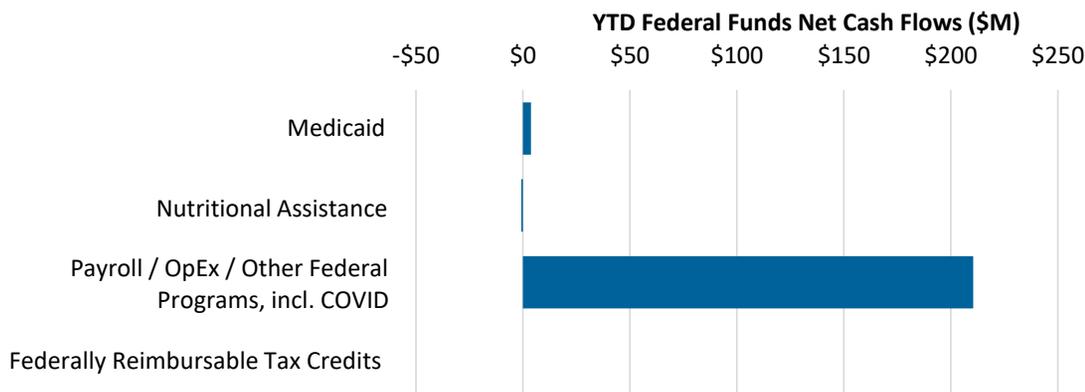
Key Takeaways / Notes

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

As of the date of the report, \$132.4M of reimbursements related to ARPA has been received.

Weekly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 268	\$ -	\$ 268
Nutritional Assistance Program (NAP)	67	(75)	(8)
Payroll / OpEx / Other Federal Programs, incl. COVID	128	(112)	16
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 464	\$ (187)	\$ 277

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 603	\$ (599)	\$ 4
Nutritional Assistance Program (NAP)	611	(612)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	1,160	(949)	210
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 2,374	\$ (2,160)	\$ 213



Footnotes

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

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Plan of Adjustment TSA Transfers Summary

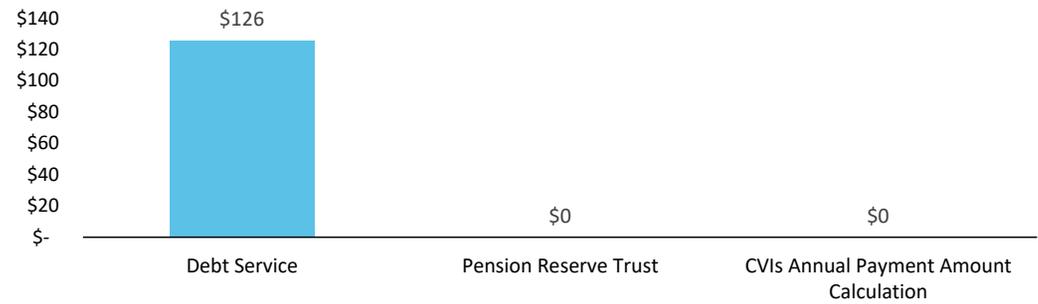
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$126M has been transferred out of the TSA for POA related payments during FY24.

Plan-Related TSA Disbursements (\$M)

	Actual YTD
Debt Service	\$ 126
Pension Reserve Trust	-
CVIs Annual Payment Amount Calculation	-
Total	\$ 126

Plan-Related TSA Disbursements (\$M)



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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 206,664	\$ 40,450	\$ 247,113
081	Department of Education	131,318	4,367	135,685
049	Department of Transportation and Public Works	46,722	1,686	48,408
025	Hacienda (entidad interna - fines de contabilidad)	43,935	999	44,933
045	Department of Public Security	39,407	78	39,484
271	Office of Information Technology and Communications	36,307	124	36,431
050	Department of Natural and Environmental Resources	30,347	57	30,404
123	Families and Children Administration	17,088	69	17,157
241	Administration for Integral Development of Childhood	14,391	572	14,963
127	Administration for Socioeconomic Development of the Family	13,640	144	13,784
095	Mental Health and Addiction Services Administration	12,825	32	12,857
014	Environmental Quality Board	8,253	329	8,582
078	Department of Housing	6,576	2	6,578
311	Gaming Commission	6,064	5	6,069
137	Department of Correction and Rehabilitation	5,834	-	5,834
126	Vocational Rehabilitation Administration	5,680	3	5,682
067	Department of Labor and Human Resources	5,072	0	5,072
120	Veterans Advocate Office	4,807	2	4,810
122	Department of the Family	4,318	-	4,318
024	Department of the Treasury	3,941	3	3,944
055	Department of Agriculture	3,809	0	3,809
329	Socio-Economic Development Office	351	3,265	3,616
220	Correctional Health	3,374	-	3,374
087	Department of Sports and Recreation	3,062	85	3,147
031	General Services Administration	2,710	0	2,710
028	Commonwealth Election Commission	2,297	-	2,297
133	Natural Resources Administration	1,879	149	2,029
043	Puerto Rico National Guard	1,833	7	1,840
018	Planning Board	1,731	45	1,777
124	Child Support Administration	1,677	75	1,752
038	Department of Justice	1,473	15	1,489
266	Office of Public Security Affairs	292	1,141	1,433
016	Office of Management and Budget	1,231	2	1,233
105	Industrial Commission	1,173	1	1,174
189	Institute of Forensic Sciences	1,173	-	1,173
023	Department of State	1,038	10	1,048
155	State Historic Preservation Office	1,009	4	1,013
021	Emergency Management and Disaster Administration Agency	824	-	824
026	Special Appropriations for the Central Government Retirees	641	-	641
152	Elderly and Retired People Advocate Office	580	0	580
015	Office of the Governor	332	2	334
096	Women's Advocate Office	258	0	258
030	Office of Administration and Transformation of HR in the Gov	234	-	234
298	Public Service Regulatory Board	107	-	107
139	Parole Board	85	1	85
153	Advocacy for Persons with Disabilities of the Commonwealth	81	-	81
022	Office of the Commissioner of Insurance	79	-	79

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
075	Office of the Financial Institutions Commissioner	74	-	74
069	Department of Consumer Affairs	65	2	67
243	PNP Central Committee	54	-	54
279	Public Service Appeals Commission	45	-	45
231	Health Advocate Office	23	-	23
281	Office of the Electoral Comptroller	20	-	20
226	Joint Special Counsel on Legislative Donations	15	-	15
068	Labor Relations Board	14	-	14
037	Civil Rights Commission	13	-	13
065	Public Services Commission	10	-	10
244	PIP Central Committee	9	-	9
062	Cooperative Development Commission	9	-	9
040	Puerto Rico Police	3	-	3
060	Citizen's Advocate Office (Ombudsman)	2	0	3
010	General Court of Justice	3	-	3
034	Investigation, Prosecution and Appeals Commission	0	0	1
229	Office of the General Coordinator for Socioeconomic Financir	0	-	0
	Other	-	-	-
Total		\$ 676,882	\$ 53,726	730,608

Footnotes:

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

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 27,135	\$ 19,817	\$ 12,488	\$ 187,674	\$ 247,113
081	Department of Education	50,234	28,839	15,192	41,420	135,685
049	Department of Transportation and Public Works	4,946	6,505	6,812	30,146	48,408
025	Hacienda (entidad interna - fines de contabilidad)	28,697	1,031	278	14,928	44,933
045	Department of Public Security	1,777	2,194	3,214	32,299	39,484
271	Office of Information Technology and Communications	615	2,257	6,446	27,113	36,431
050	Department of Natural and Environmental Resources	938	1,518	1,935	26,014	30,404
123	Families and Children Administration	7,996	1,652	825	6,684	17,157
241	Administration for Integral Development of Childhood	6,877	1,229	1,799	5,058	14,963
127	Administration for Socioeconomic Development of the Family	1,901	418	740	10,725	13,784
095	Mental Health and Addiction Services Administration	5,493	946	875	5,543	12,857
014	Environmental Quality Board	350	44	82	8,106	8,582
078	Department of Housing	438	883	510	4,747	6,578
311	Gaming Commission	125	116	2,176	3,652	6,069
137	Department of Correction and Rehabilitation	2,492	2,091	901	351	5,834
126	Vocational Rehabilitation Administration	2,484	765	81	2,352	5,682
067	Department of Labor and Human Resources	717	540	782	3,032	5,072
120	Veterans Advocate Office	333	94	117	4,266	4,810
122	Department of the Family	754	1,134	1,108	1,322	4,318
024	Department of the Treasury	2,181	338	388	1,037	3,944
055	Department of Agriculture	430	205	432	2,742	3,809
329	Socio-Economic Development Office	3,314	26	22	254	3,616
220	Correctional Health	3,000	202	172	-	3,374
087	Department of Sports and Recreation	941	495	601	1,110	3,147
031	General Services Administration	520	259	70	1,860	2,710
028	Commonwealth Election Commission	25	89	88	2,095	2,297
133	Natural Resources Administration	-	-	-	2,029	2,029
043	Puerto Rico National Guard	707	396	560	178	1,840
018	Planning Board	165	125	511	976	1,777
124	Child Support Administration	203	324	333	893	1,752
038	Department of Justice	622	597	139	131	1,489
266	Office of Public Security Affairs	203	113	187	930	1,433
016	Office of Management and Budget	137	329	259	507	1,233
105	Industrial Commission	183	76	144	772	1,174
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
023	Department of State	925	30	13	79	1,048
155	State Historic Preservation Office	132	85	33	763	1,013
021	Emergency Management and Disaster Administration Agency	-	-	-	824	824
026	Special Appropriations for the Central Government Retirees	10	2	2	627	641
152	Elderly and Retired People Advocate Office	180	82	57	260	580
015	Office of the Governor	256	47	18	13	334
096	Women's Advocate Office	70	56	27	106	258
030	Office of Administration and Transformation of HR in the Gov	70	94	56	14	234
298	Public Service Regulatory Board	52	30	16	9	107
139	Parole Board	59	1	2	23	85
153	Advocacy for Persons with Disabilities of the Commonwealth	2	20	7	52	81
022	Office of the Commissioner of Insurance	33	16	5	24	79
075	Office of the Financial Institutions Commissioner	1	42	30	2	74
069	Department of Consumer Affairs	15	26	1	26	67
243	PNP Central Committee	-	-	-	54	54
279	Public Service Appeals Commission	33	0	10	1	45
231	Health Advocate Office	19	3	0	0	23

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
281	Office of the Electoral Comptroller	15	2	-	3	20
226	Joint Special Counsel on Legislative Donations	1	13	-	1	15
068	Labor Relations Board	14	0	-	1	14
037	Civil Rights Commission	11	0	1	1	13
065	Public Services Commission	-	-	1	9	10
244	PIP Central Committee	-	-	-	9	9
062	Cooperative Development Commission	0	4	1	3	9
040	Puerto Rico Police	-	-	-	3	3
060	Citizen's Advocate Office (Ombudsman)	1	0	1	0	3
010	General Court of Justice	3	-	-	-	3
034	Investigation, Prosecution and Appeals Commission	-	0	-	0	1
229	Office of the General Coordinator for Socioeconomic Financir	-	-	-	0	0
	Other	-	-	-	-	-
Total		\$ 158,832	\$ 76,200	\$ 60,550	\$ 435,026	\$ 730,608

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.