



# GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2023 Cash Flow*

*As of July 8, 2022*

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## Glossary

Term	Definition
<b>ACAA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- 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.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASES</b>	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>CINE</b>	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>Deferred General Fund Receipts</b>	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in subsequent fiscal years due to various executive orders and tax extensions in response to the COVID-19 pandemic.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>FAM</b>	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
<b>General Fund Collections</b>	- 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.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>Gross Payroll</b>	- 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.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- 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.
<b>NAP</b>	- 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.
<b>Other Payroll</b>	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>Other State Collections</b>	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
<b>PayGo</b>	- 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.
<b>Plan of Adjustment ("Plan")</b>	- 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.
<b>PREPA</b>	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRITA</b>	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- 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.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Receipts</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>SURI</b>	- Sistema Unificada 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.
<b>Sweep Account Transfers</b>	- Transfers of Fiscal Year 2020 collections in the SURI sweep account to the TSA during Fiscal Year 2021. The closing balance of the sweep account on June 30, 2020, was \$1,024 million.
<b>TSA</b>	- 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 FY2023 actual results compared to the FY2023 Liquidity Plan and FY2022 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.

**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
\$8,287	\$340	\$288

Fiscal Year 2023 began on July 1, 2022. The FY23 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 FY21 to help contextualize results. Please note that on July 31, 2022, Hacienda will publish the 1(A) report for June 30, 2022 that shows TSA cash flow results relative to the FY22 Liquidity Plan for June FY22, Q4 FY22, and the full year FY22.

Puerto Rico Department of Treasury | Hacienda  
TSA Cash Flow Actual Results for the Week Ended July 8, 2022

<i>(figures in Millions)</i>				
	FY23 Actual 7/8	FY23 Actual YTD	FY22 Actual YTD (a)	Variance YTD FY23 vs YTD FY22
<b>State Collections</b>				
1 General fund collections (b)	\$128	\$136	\$175	(\$39)
2 Other fund revenues & Pass-throughs (c)	24	25	7	18
3 Special Revenue receipts	6	5	7	(2)
4 All Other state collections (d)	14	15	25	(10)
5 Sweep Account Transfers	—	—	—	—
6 Subtotal - State collections (e)	\$171	\$181	\$214	(\$33)
<b>Federal Fund Receipts</b>				
7 Medicaid	1	1	—	1
8 Nutrition Assistance Program	62	68	92	(24)
9 All Other Federal Programs	298	306	44	262
10 Other	—	—	23	(23)
11 Subtotal - Federal Fund receipts	\$361	\$375	\$159	\$216
<b>Balance Sheet Related</b>				
12 Paygo charge	2	7	4	3
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$2	\$7	\$4	\$3
<b>Plan of Adjustment Related</b>				
15 CW Intragovernmental Transfers (f)	—	—	—	—
16 Other	—	—	—	—
17 Subtotal - Plan Inflows	—	—	—	—
18 <b>Total Inflows</b>	<b>\$534</b>	<b>\$564</b>	<b>\$377</b>	<b>\$187</b>
<b>Payroll and Related Costs (g)</b>				
19 General fund (j)	(35)	(35)	(25)	(10)
20 Federal fund	(5)	(5)	(6)	1
21 Other State fund	(5)	(5)	(4)	(2)
22 Subtotal - Payroll and Related Costs	(\$45)	(\$45)	(\$35)	(\$10)
<b>Operating Disbursements (h)</b>				
23 General fund (j)	(17)	(17)	(56)	39
24 Federal fund	(39)	(43)	(26)	(17)
25 Other State fund	(20)	(21)	(22)	1
26 Subtotal - Vendor Disbursements	(\$76)	(\$81)	(\$104)	\$23
<b>State-funded Budgetary Transfers</b>				
27 General Fund (j)	(12)	(19)	(1)	(18)
28 Other State Fund	—	—	(8)	8
29 Subtotal - Appropriations - All Funds	(\$12)	(\$19)	(\$9)	(\$10)
<b>Federal Fund Transfers</b>				
30 Medicaid	—	—	—	—
31 Nutrition Assistance Program	(47)	(52)	(92)	40
32 All other federal fund transfers	—	—	(15)	15
33 Subtotal - Federal Fund Transfers	(\$47)	(\$52)	(\$107)	\$55
<b>Other Disbursements - All Funds</b>				
34 Retirement Contributions	(5)	(5)	(12)	6
35 Tax Refunds & other tax credits (i) (j)	(6)	(7)	(34)	27
36 Title III Costs	(3)	(2)	(3)	1
37 State Cost Share	—	—	—	—
38 Milestone Transfers	—	—	—	—
39 Custody Account Transfers	—	—	—	—
40 Other items paid from FY22 Surplus	—	—	—	—
41 Cash Reserve	—	—	—	—
42 All Other	—	—	—	—
43 Subtotal - Other Disbursements - All Funds	(\$15)	(\$14)	(\$49)	\$35
<b>Plan of Adjustment Related</b>				
44 Disbursements to Paying Agent	—	(64)	—	(64)
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	—	(\$64)	—	(\$64)
47 <b>Total Outflows</b>	<b>(\$194)</b>	<b>(\$275)</b>	<b>(\$304)</b>	<b>\$28</b>
48 <b>Net Operating Cash Flow</b>	<b>\$340</b>	<b>\$288</b>	<b>\$73</b>	<b>\$215</b>
49 Bank Cash Position, Beginning	7,947	7,999	11,671	(3,672)
50 <b>Bank Cash Position, Ending</b>	<b>\$8,287</b>	<b>\$8,287</b>	<b>\$11,744</b>	<b>(\$3,457)</b>
<b>Memo: Summary of Accounts</b>				
Operational	\$4,224			
Reserves (k)	4,063			
<b>Total Bank Cash Position</b>	<b>\$8,287</b>			

**Note:** Refer to the next page for footnote reference descriptions.

**Puerto Rico Department of Treasury | Hacienda***FY22 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2022 actual results through July 9, 2021.
- (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 transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (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 \$0.1M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of July 8, 2022, there are \$31M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Transfer of Government cash balances previously held outside of the TSA into a segregated TSA Plan account. These funds are being accumulated pursuant to the Plan for disbursement on, or after, the Plan effective date.
- (g) 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).
- (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (i) Includes Federally Funded Employee Retention Credits.
- (j) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$534M as of July 8, 2022. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$562k in FY2022.
- (k) Funds held in segregated accounts and unavailable for ordinary-course Commonwealth operations. These funds include the "rainy day" reserve, funds for Plan-related payments, and the revolving Disaster Relief Fund ("DRF").

**Puerto Rico Department of Treasury | Hacienda**  
*Federal Funds Net Cash Flow Summary (a)(b)*

**Key Takeaways / Notes**

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

**Weekly FF Net Surplus (Deficit)**

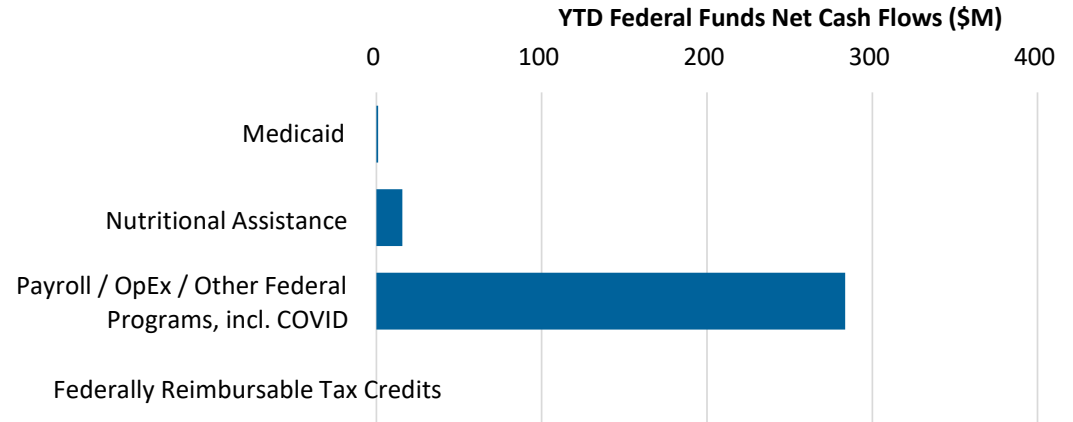
Medicaid (ASES)	\$ 1	\$ -	\$ 1
Nutritional Assistance Program (NAP)	62	(47)	16
Payroll / OpEx / Other Federal Programs, incl. COVID	298	(44)	254
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 361</b>	<b>\$ (91)</b>	<b>\$ 270</b>

FF Inflows	FF Outflows	Net Cash Flow
\$ 1	\$ -	\$ 1
62	(47)	16
298	(44)	254
-	-	-
<b>\$ 361</b>	<b>\$ (91)</b>	<b>\$ 270</b>

**YTD Cumulative FF Net Surplus (Deficit)**

Medicaid (ASES)	\$ 1	\$ -	\$ 1
Nutritional Assistance Program (NAP)	68	(52)	16
Payroll / OpEx / Other Federal Programs, incl. COVID	306	(47)	259
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 375</b>	<b>\$ (100)</b>	<b>\$ 275</b>

FF Inflows	FF Outflows	Net Cash Flow
\$ 1	\$ -	\$ 1
68	(52)	16
306	(47)	259
-	-	-
<b>\$ 375</b>	<b>\$ (100)</b>	<b>\$ 275</b>



Footnotes

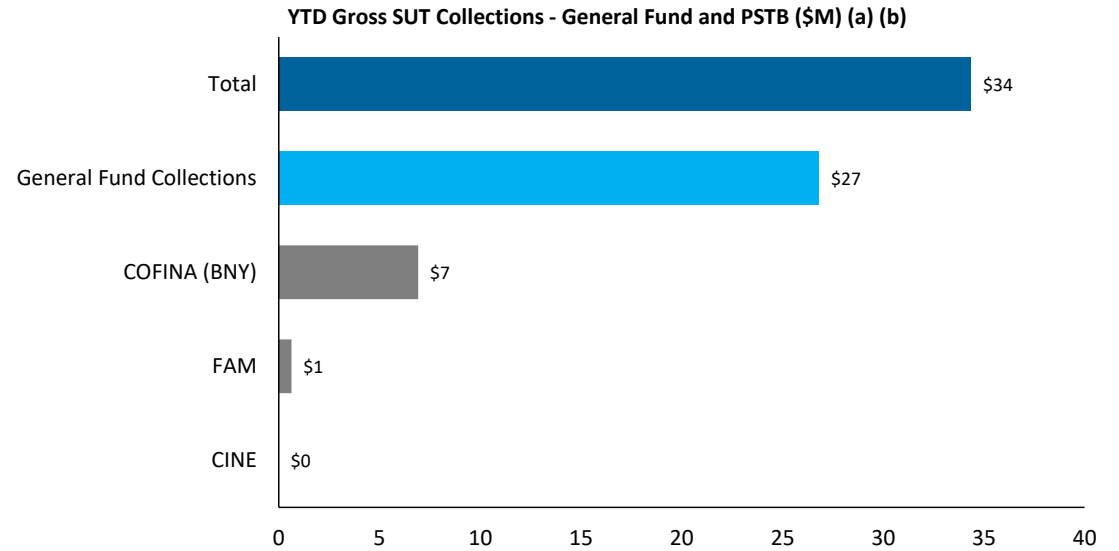
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.



**Puerto Rico Department of Treasury | Hacienda**  
*Sales and Use Tax Collections Summary*

**Key Takeaways / Notes**

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



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 8, 2022 there is \$45M 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**  
*Plan of Adjustment TSA Transfers Summary*

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) In order to make distributions pursuant to the Commonwealth Plan of Adjustment and to achieve certain conditions precedent for Plan effectiveness, the Commonwealth is aggregating cash from certain agencies outside of the TSA consistent with the Oversight Board cash restriction analysis. Below reflects the funds that have been transferred into the TSA to date for this purpose.

**Plan-Related Intragovernmental Transfers (\$M)**

Transferring Entity Name	Actual YTD
Department of Treasury (Hacienda)	\$ -
Employee Retirement System	-
Public Building Authority	-
Judiciary & Teacher Retire. Systems	-
Department of Labor	-
Office of the Court Admin.	-
DDEC	-
Other CW Entities	-
U.S. Department of Justice	-
<b>Total</b>	<b>\$ -</b>

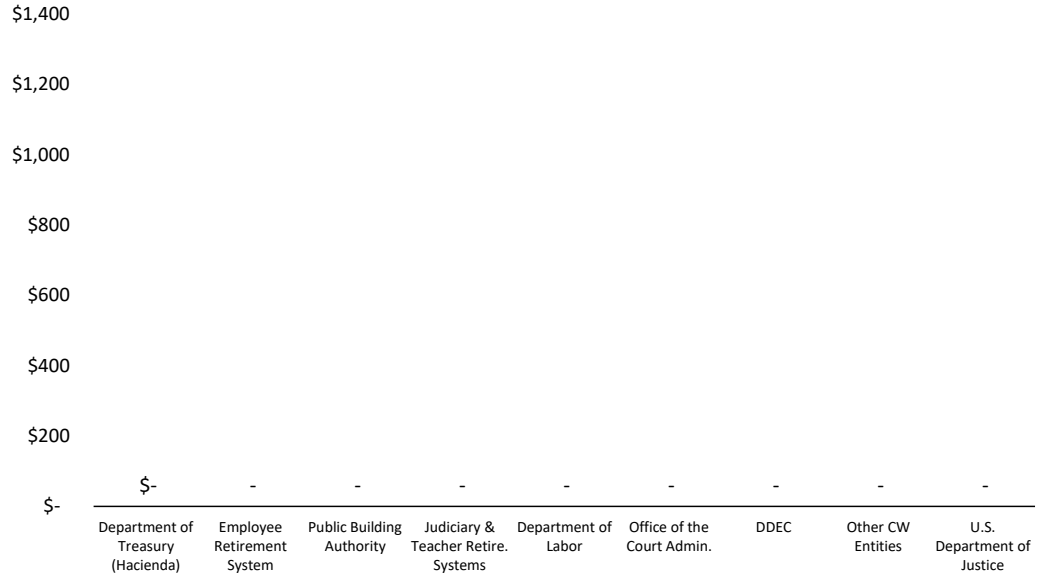
**Key Takeaways / Notes: Plan Disbursements**

- 1.) A total of \$0.1B has been transferred out of the TSA for Plan-related payments.

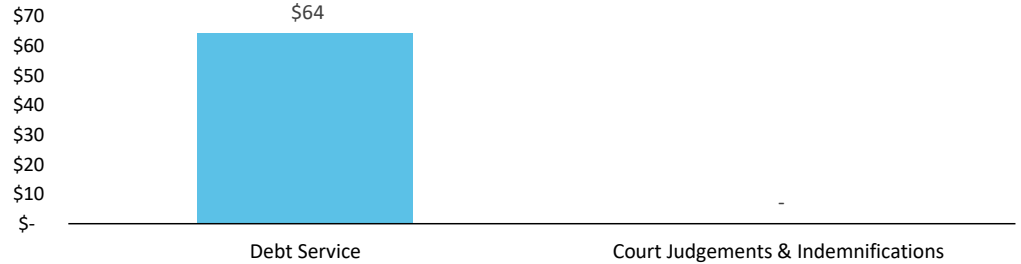
**Plan-Related TSA Disbursements (\$M)**

	Actual YTD
Debt Service	\$ 64
Court Judgements & Indemnifications	-
<b>Total</b>	<b>\$ 64</b>

**Plan-Related Intergovernmental Transfers (\$M)**



**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
071	Department of Health	\$ 183,450	\$ 66,344	\$ 249,794
081	Department of Education	141,082	5,002	146,084
271	Office of Information Technology and Communications	47,406	-	47,406
123	Families and Children Administration	41,703	159	41,862
025	Hacienda (entidad interna - fines de contabilidad)	30,194	5,432	35,626
045	Department of Public Security	32,682	5	32,687
050	Department of Natural and Environmental Resources	31,513	61	31,574
049	Department of Transportation and Public Works	28,664	12	28,676
122	Department of the Family	25,990	89	26,079
038	Department of Justice	16,043	170	16,212
127	Administration for Socioeconomic Development of the Family	15,568	229	15,797
078	Department of Housing	14,213	6	14,219
043	Puerto Rico National Guard	12,941	53	12,994
329	Socio-Economic Development Office	5,882	6,723	12,605
095	Mental Health and Addiction Services Administration	12,351	25	12,376
137	Department of Correction and Rehabilitation	11,021	58	11,080
067	Department of Labor and Human Resources	10,616	30	10,646
087	Department of Sports and Recreation	8,843	276	9,119
031	General Services Administration	8,940	58	8,999
126	Vocational Rehabilitation Administration	7,693	3	7,696
241	Administration for Integral Development of Childhood	5,441	921	6,362
014	Environmental Quality Board	5,399	329	5,729
124	Child Support Administration	5,343	93	5,436
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
120	Veterans Advocate Office	4,475	2	4,477
024	Department of the Treasury	4,004	3	4,008
010	General Court of Justice	3,442	1	3,444
015	Office of the Governor	2,245	25	2,270
022	Office of the Commissioner of Insurance	2,218	-	2,218
055	Department of Agriculture	2,138	0	2,138
028	Commonwealth Election Commission	2,123	-	2,123
133	Natural Resources Administration	1,879	149	2,028
018	Planning Board	1,617	11	1,628
290	State Energy Office of Public Policy	1,517	-	1,517
220	Correctional Health	1,305	-	1,305
105	Industrial Commission	1,105	191	1,296
311	Gaming Commission	1,156	0	1,156
189	Institute of Forensic Sciences	1,064	-	1,064
040	Puerto Rico Police	1,039	13	1,051
298	Public Service Regulatory Board	1,023	0	1,023
023	Department of State	931	-	931
152	Elderly and Retired People Advocate Office	910	0	910
273	Permit Management Office	890	-	890
096	Women's Advocate Office	595	153	748

## 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
016	Office of Management and Budget	627	3	629
266	Office of Public Security Affairs	586	-	586
026	Special Appropriations for the Central Government Retirement System	570	-	570
035	Industrial Tax Exemption Office	564	-	564
272	Office of the Inspector General of the Government of Puerto Rico	510	-	510
075	Office of the Financial Institutions Commissioner	462	-	462
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	312	0	313
155	State Historic Preservation Office	289	4	293
089	Horse Racing Industry and Sport Administration	233	-	233
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
243	PNP Central Committee	121	-	121
226	Joint Special Counsel on Legislative Donations	120	-	120
069	Department of Consumer Affairs	107	2	109
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	105	-	105
060	Citizen's Advocate Office (Ombudsman)	95	0	96
030	Office of Administration and Transformation of HR in the Govt.	89	-	89
042	Firefighters Corps	64	-	64
	Other	301	0	301
<b>Total</b>		<b>\$ 749,439</b>	<b>\$ 86,701</b>	<b>\$ 836,140</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.

## 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	\$23,919	\$20,715	\$12,211	\$192,948	\$249,794
081	Department of Education	51,280	39,356	15,620	39,828	146,084
271	Office of Information Technology and Communications	467	12,387	1,206	33,347	47,406
123	Families and Children Administration	3,125	578	425	37,734	41,862
025	Hacienda (entidad interna - fines de contabilidad)	7,921	1,258	488	25,959	35,626
045	Department of Public Security	3,855	903	1,270	26,659	32,687
050	Department of Natural and Environmental Resources	11,120	2,887	451	17,116	31,574
049	Department of Transportation and Public Works	2,756	1,305	610	24,006	28,676
122	Department of the Family	1,784	1,012	206	23,077	26,079
038	Department of Justice	2,116	583	220	13,293	16,212
127	Administration for Socioeconomic Development of the Family	1,854	695	330	12,918	15,797
078	Department of Housing	213	425	334	13,248	14,219
043	Puerto Rico National Guard	502	900	304	11,286	12,994
329	Socio-Economic Development Office	361	2,598	20	9,626	12,605
095	Mental Health and Addiction Services Administration	5,552	1,421	1,237	4,166	12,376
137	Department of Correction and Rehabilitation	3,095	1,036	627	6,322	11,080
067	Department of Labor and Human Resources	912	1,271	423	8,040	10,646
087	Department of Sports and Recreation	1,910	390	122	6,697	9,119
031	General Services Administration	597	652	239	7,510	8,999
126	Vocational Rehabilitation Administration	1,875	268	353	5,200	7,696
241	Administration for Integral Development of Childhood	2,432	405	590	2,935	6,362
014	Environmental Quality Board	358	217	261	4,892	5,729
124	Child Support Administration	133	561	692	4,050	5,436
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	590	26	34	3,828	4,477
024	Department of the Treasury	2,244	914	112	738	4,008
010	General Court of Justice	20	53	59	3,311	3,444
015	Office of the Governor	198	24	63	1,985	2,270
022	Office of the Commissioner of Insurance	121	52	46	1,999	2,218
055	Department of Agriculture	380	18	24	1,716	2,138
028	Commonwealth Election Commission	199	84	64	1,776	2,123
133	Natural Resources Administration	-	-	-	2,028	2,028
018	Planning Board	229	968	173	259	1,628
290	State Energy Office of Public Policy	106	69	82	1,259	1,517
220	Correctional Health	660	0	1	643	1,305
105	Industrial Commission	84	62	35	1,115	1,296
311	Gaming Commission	230	365	295	267	1,156
189	Institute of Forensic Sciences	202	58	9	796	1,064
040	Puerto Rico Police	-	-	-	1,051	1,051
298	Public Service Regulatory Board	125	89	37	773	1,023
023	Department of State	135	18	77	700	931
152	Elderly and Retired People Advocate Office	194	166	24	525	910
273	Permit Management Office	5	138	17	730	890

## 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
096	Women's Advocate Office	198	77	3	470	748
016	Office of Management and Budget	237	225	149	19	629
266	Office of Public Security Affairs	56	2	2	527	586
026	Special Appropriations for the Central Government Retirement System	2	4	21	543	570
035	Industrial Tax Exemption Office	0	0	0	564	564
272	Office of the Inspector General of the Government of Puerto Rico	9	22	18	461	510
075	Office of the Financial Institutions Commissioner	12	15	1	433	462
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	3	3	306	313
155	State Historic Preservation Office	34	2	1	256	293
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
243	PNP Central Committee	-	-	-	121	121
226	Joint Special Counsel on Legislative Donations	13	-	-	107	120
069	Department of Consumer Affairs	25	9	-	75	109
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	9	5	4	86	105
060	Citizen's Advocate Office (Ombudsman)	33	1	-	61	96
030	Office of Administration and Transformation of HR in the Govt.	53	6	6	24	89
042	Firefighters Corps	-	-	-	64	64
	Other	125	12	2	162	301
<b>Total</b>		<b>\$ 134,663</b>	<b>\$ 95,314</b>	<b>\$ 39,598</b>	<b>\$ 566,566</b>	<b>\$ 836,140</b>

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