



**Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

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

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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 Fiscal Year 2021 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>OMB</b>	- The Office of Management and Budget of 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>PRASA</b>	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<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 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.
<b>SURI Sweep Account Transfers</b>	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
<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 monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2024 actual results compared to the same period of FY2023.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

\$8,391	\$117	\$117
Bank Cash	July	YTD Net
Position	Cash Flow	Cash Flow

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 monthly and weekly TSA cash flow reports 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 with a comparison to the same period from FY23 to help contextualize results.

**Puerto Rico Department of Treasury | Hacienda**  
**TSA Cash Flow Actual Results as of July 31, 2023**

	FY24 Actual (a) July	FY24 Actual (a) YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23	
<i>(figures in Millions)</i>					
<b>State Collections</b>					
1	General fund collections (b)	\$909	\$909	\$840	\$69
2	Other fund revenues & Pass-throughs (c)	15	15	33	(18)
3	Special Revenue receipts	32	32	31	2
4	All Other state collections (d)	91	91	44	47
5	Sweep Account Transfers	-	-	-	-
6	Subtotal - State collections (b)	\$1,047	\$1,047	\$947	\$100
<b>Federal Fund Receipts</b>					
7	Medicaid	5	5	1	4
8	Nutrition Assistance Program	233	233	245	(13)
9	All Other Federal Programs	480	480	353	127
10	Other	-	-	99	(99)
11	Subtotal - Federal Fund receipts	\$718	\$718	\$698	\$20
<b>Balance Sheet Related</b>					
12	Paygo charge	40	40	34	6
13	Other	-	-	-	-
14	Subtotal - Other Inflows	\$40	\$40	\$34	\$6
<b>Plan of Adjustment Related</b>					
15	Intragovernmental Transfers (e)	24	24	-	24
16	Other	-	-	-	-
17	Subtotal - Plan Inflows	\$24	\$24	-	\$24
18	<b>Total Inflows</b>	<b>\$1,830</b>	<b>\$1,830</b>	<b>\$1,680</b>	<b>\$150</b>
<b>Payroll and Related Costs (f)</b>					
19	General fund	(231)	(231)	(240)	9
20	Federal fund	(87)	(87)	(76)	(10)
21	Other State fund	(4)	(4)	17	(20)
22	Subtotal - Payroll and Related Costs	(\$321)	(\$321)	(\$300)	(\$21)
<b>Operating Disbursements (g)</b>					
23	General fund	(144)	(144)	(133)	(11)
24	Federal fund	(195)	(195)	(139)	(56)
25	Other State fund	(117)	(117)	(58)	(59)
26	Subtotal - Vendor Disbursements	(\$456)	(\$456)	(\$330)	(\$125)
<b>State-funded Budgetary Transfers</b>					
27	General Fund	(264)	(264)	(196)	(68)
28	Other State Fund	(7)	(7)	(4)	(3)
29	Subtotal - Appropriations - All Funds	(\$271)	(\$271)	(\$200)	(\$71)
<b>Federal Fund Transfers</b>					
30	Medicaid	-	-	(1)	1
31	Nutrition Assistance Program	(244)	(244)	(231)	(13)
32	All other federal fund transfers	(6)	(6)	(21)	14
33	Subtotal - Federal Fund Transfers	(\$251)	(\$251)	(\$253)	\$2
<b>Other Disbursements - All Funds</b>					
34	Retirement Contributions	(226)	(226)	(227)	0
35	Tax Refunds & other tax credits (h)	(106)	(106)	(105)	(1)
36	Title III Costs	(35)	(35)	(8)	(27)
37	State Cost Share	-	-	-	-
38	Milestone Transfers	-	-	-	-
39	Custody Account Transfers	-	-	(25)	25
40	Other items paid from FY22 Surplus	-	-	-	-
41	Loans and Notes Transactions	16	16	-	-
42	All Other	-	-	-	-
43	Subtotal - Other Disbursements - All Funds	(\$351)	(\$351)	(\$364)	\$13
<b>Plan of Adjustment Related</b>					
44	Disbursements to Paying Agent	(63)	(63)	(64)	2
45	Direct Disbursements	-	-	-	-
46	Subtotal - Plan Disbursements	(\$63)	(\$63)	(\$64)	\$2
47	<b>Total Outflows</b>	<b>(\$1,713)</b>	<b>(\$1,713)</b>	<b>(\$1,512)</b>	<b>(\$201)</b>
48	<b>Net Operating Cash Flow</b>	<b>\$117</b>	<b>\$117</b>	<b>\$168</b>	<b>(\$51)</b>
49	Bank Cash Position, Beginning	8,274	8,274	7,999	\$275
50	<b>Bank Cash Position, Ending</b>	<b>\$8,391</b>	<b>\$8,391</b>	<b>\$8,167</b>	<b>\$224</b>
<b>Memo: Summary of Accounts</b>					
	Operational	\$6,445			
	Reserves (i)	1,946			
	<b>Total Bank Cash Position</b>	<b>\$8,391</b>			

**Note:** Refer to page 10 for footnote reference descriptions.

**Puerto Rico Department of Treasury | Hacienda**  
*FY24 TSA Cash Flow Actual Results - Footnotes*

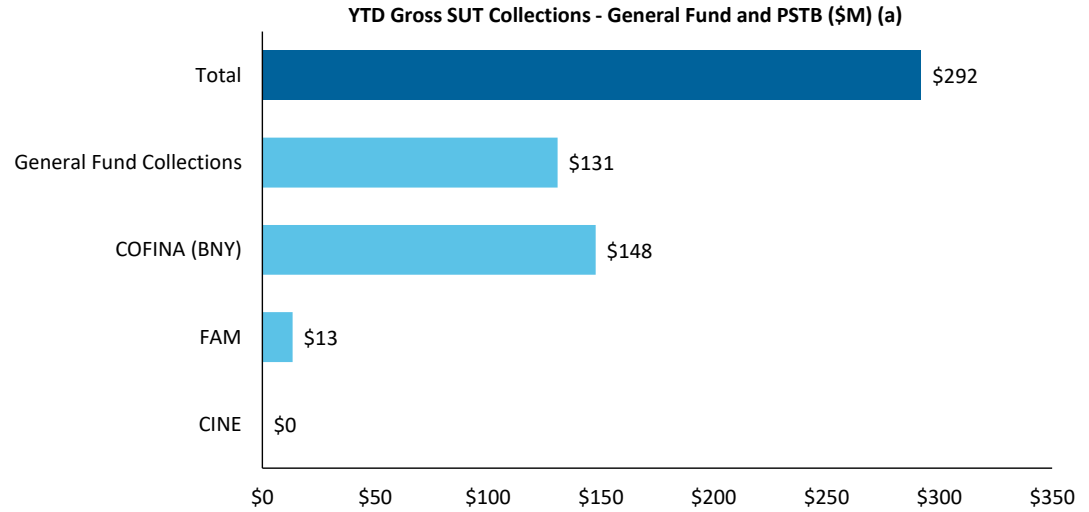
Footnotes:

- (a) Represents FY2024 actual results through July 31, 2023.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date this report the TSA has received \$32.29M in interest income in FY24 from earnings on the TSA cash balance.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 83-1991 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) 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**  
*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 31, 2023 there is \$26M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.



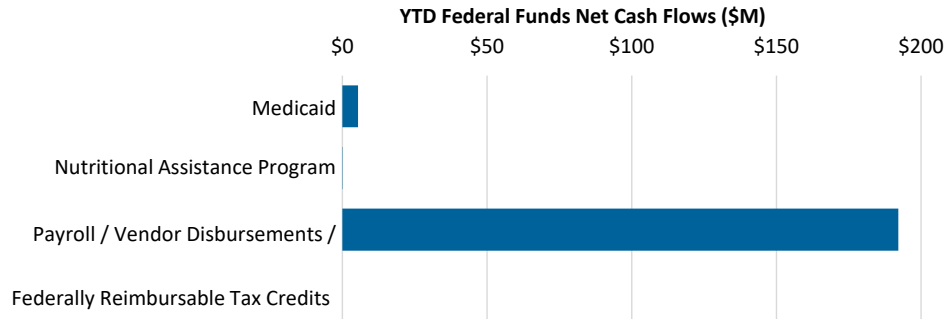
**Puerto Rico Department of Treasury | Hacienda**  
*Federal Funds Net Cash Flow Summary*

**Key Takeaways / Notes**

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

Monthly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	\$233	(244)	(12)
Payroll / OpEx / Other Federal Programs, incl. COVID	\$480	(288)	192
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$718</b>	<b>\$ (533)</b>	<b>\$ 186</b>

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	233	(244)	(12)
Payroll / OpEx / Other Federal Programs, incl. COVID	480	(288)	192
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$ 718</b>	<b>\$ (533)</b>	<b>\$ 186</b>



Footnotes

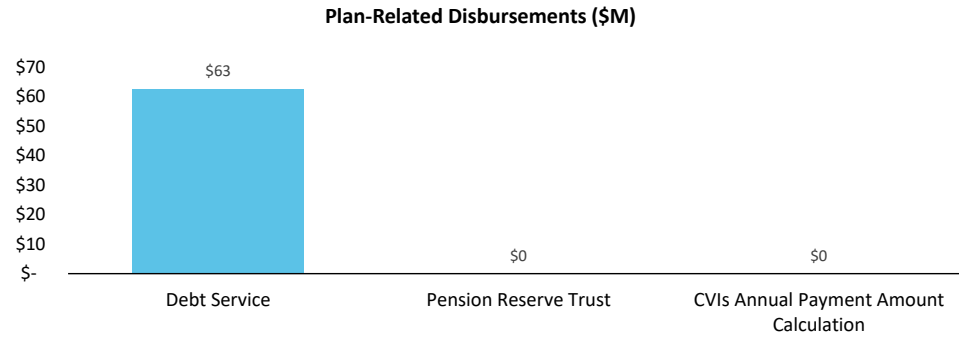
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

**Key Takeaways / Notes: Intragovernmental Transfers**

- 1.) A total of \$63M has been transferred out of the TSA for POA related payments.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 63
Pension Reserve Trust	-
CVIs Annual Payment Amount Calculation	-
<b>Total</b>	<b>\$ 63</b>



**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	\$ 214,977	\$ 33,146	\$ 248,123
081	Department of Education	148,748	4,950	153,698
049	Department of Transportation and Public Works	55,174	483	55,657
045	Department of Public Security	44,825	79	44,904
271	Office of Information Technology and Communications	35,498	124	35,623
050	Department of Natural and Environmental Resources	30,558	72	30,630
123	Families and Children Administration	29,272	114	29,386
025	Hacienda (entidad interna - fines de contabilidad)	17,972	13	17,985
127	Administration for Socioeconomic Development of the Family	13,487	144	13,631
137	Department of Correction and Rehabilitation	11,554	3	11,557
329	Socio-Economic Development Office	5,587	4,887	10,474
078	Department of Housing	9,373	112	9,485
095	Mental Health and Addiction Services Administration	9,359	42	9,401
067	Department of Labor and Human Resources	9,222	56	9,278
241	Administration for Integral Development of Childhood	8,931	181	9,113
311	Gaming Commission	8,636	253	8,889
014	Environmental Quality Board	8,383	329	8,712
122	Department of the Family	8,534	-	8,534
031	General Services Administration	6,122	15	6,137
038	Department of Justice	5,946	4	5,950
120	Veterans Advocate Office	4,637	2	4,640
087	Department of Sports and Recreation	4,078	85	4,163
126	Vocational Rehabilitation Administration	3,755	0	3,755
055	Department of Agriculture	3,468	0	3,468
024	Department of the Treasury	3,424	0	3,424
028	Commonwealth Election Commission	3,050	-	3,050
021	Emergency Management and Disaster Administration Agency	2,320	65	2,385
010	General Court of Justice	2,127	6	2,133
124	Child Support Administration	2,050	75	2,125
016	Office of Management and Budget	2,061	3	2,064
133	Natural Resources Administration	1,879	149	2,029
043	Puerto Rico National Guard	1,866	3	1,869
018	Planning Board	1,712	0	1,713
155	State Historic Preservation Office	1,278	4	1,282
105	Industrial Commission	1,239	2	1,241
189	Institute of Forensic Sciences	1,173	-	1,173
266	Office of Public Security Affairs	182	609	790
026	Special Appropriations for the Central Government Retirement	631	-	631

**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
152	Elderly and Retired People Advocate Office	584	0	584
096	Women's Advocate Office	528	0	528
023	Department of State	466	-	466
022	Office of the Commissioner of Insurance	463	-	463
298	Public Service Regulatory Board	432	0	433
220	Correctional Health	246	-	246
030	Office of Administration and Transformation of HR in the Gov	214	1	215
015	Office of the Governor	125	0	125
075	Office of the Financial Institutions Commissioner	96	-	96
069	Department of Consumer Affairs	78	2	80
060	Citizen's Advocate Office (Ombudsman)	78	0	79
153	Advocacy for Persons with Disabilities of the Commonwealth	77	-	77
243	PNP Central Committee	54	-	54
231	Health Advocate Office	47	0	47
139	Parole Board	33	1	34
281	Office of the Electoral Comptroller	33	-	33
279	Public Service Appeals Commission	33	-	33
068	Labor Relations Board	29	-	29
062	Cooperative Development Commission	18	-	18
034	Investigation, Prosecution and Appeals Commission	11	0	11
065	Public Services Commission	10	-	10
244	PIP Central Committee	9	-	9
040	Puerto Rico Police	3	-	3
089	Horse Racing Industry and Sport Administration	3	-	3
037	Civil Rights Commission	2	-	2
226	Joint Special Counsel on Legislative Donations	2	-	2
	Other	1	-	1
<b>Total</b>		<b>\$ 726,763</b>	<b>\$ 46,015</b>	<b>772,778</b>

Footnotes:

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

**Puerto Rico Department of Treasury | Hacienda**

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$ 15,170	\$ 31,548	\$ 14,646	\$ 186,758	\$ 248,123
081	Department of Education	41,079	51,511	17,127	43,981	153,698
049	Department of Transportation and Public Works	2,994	9,681	9,646	33,335	55,657
045	Department of Public Security	1,841	5,915	6,513	30,636	44,904
271	Office of Information Technology and Communications	415	7,897	151	27,161	35,623
050	Department of Natural and Environmental Resources	750	3,609	5,880	20,391	30,630
123	Families and Children Administration	2,604	2,520	948	23,315	29,386
025	Hacienda (entidad interna - fines de contabilidad)	1,868	519	1,796	13,802	17,985
127	Administration for Socioeconomic Development of the Family	1,304	1,112	450	10,766	13,631
137	Department of Correction and Rehabilitation	2,774	4,484	549	3,749	11,557
329	Socio-Economic Development Office	6	43	5	10,420	10,474
078	Department of Housing	485	534	387	8,078	9,485
095	Mental Health and Addiction Services Administration	866	2,377	556	5,601	9,401
067	Department of Labor and Human Resources	939	2,378	657	5,304	9,278
241	Administration for Integral Development of Childhood	873	2,479	700	5,061	9,113
311	Gaming Commission	617	2,367	1,853	4,052	8,889
014	Environmental Quality Board	257	257	543	7,655	8,712
122	Department of the Family	504	1,806	661	5,563	8,534
031	General Services Administration	2,766	587	753	2,032	6,137
038	Department of Justice	1,201	1,448	88	3,213	5,950
120	Veterans Advocate Office	6	222	2	4,409	4,640
087	Department of Sports and Recreation	1,226	1,181	853	903	4,163
126	Vocational Rehabilitation Administration	398	393	152	2,812	3,755
055	Department of Agriculture	130	542	211	2,585	3,468
024	Department of the Treasury	738	912	552	1,221	3,424
028	Commonwealth Election Commission	44	180	31	2,795	3,050
021	Emergency Management and Disaster Administration Agency	-	-	-	2,385	2,385
010	General Court of Justice	1	44	90	1,997	2,133
124	Child Support Administration	578	269	310	968	2,125
016	Office of Management and Budget	649	566	477	371	2,064
133	Natural Resources Administration	-	-	-	2,029	2,029
043	Puerto Rico National Guard	418	1,216	64	171	1,869
018	Planning Board	89	539	301	785	1,713
155	State Historic Preservation Office	23	235	801	223	1,282
105	Industrial Commission	188	255	6	792	1,241
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
266	Office of Public Security Affairs	0	113	0	677	790
026	Special Appropriations for the Central Government Retirement	2	2	2	625	631
152	Elderly and Retired People Advocate Office	150	127	58	249	584
096	Women's Advocate Office	97	325	26	80	528
023	Department of State	319	21	17	108	466
022	Office of the Commissioner of Insurance	51	62	46	304	463
298	Public Service Regulatory Board	69	201	61	100	433
220	Correctional Health	2	244	-	-	246
030	Office of Administration and Transformation of HR in the Gov	136	62	1	16	215
015	Office of the Governor	58	42	-	24	125
075	Office of the Financial Institutions Commissioner	3	33	51	10	96
069	Department of Consumer Affairs	31	14	5	31	80
060	Citizen's Advocate Office (Ombudsman)	12	21	5	40	79
153	Advocacy for Persons with Disabilities of the Commonwealth	2	39	1	35	77
243	PNP Central Committee	-	-	-	54	54
231	Health Advocate Office	12	35	0	1	47
139	Parole Board	4	5	2	23	34
281	Office of the Electoral Comptroller	20	9	-	4	33
279	Public Service Appeals Commission	29	2	-	1	33
068	Labor Relations Board	14	14	-	1	29

**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
062	Cooperative Development Commission	2	13	1	2	18
034	Investigation, Prosecution and Appeals Commission	0	1	5	5	11
065	Public Services Commission	-	1	0	8	10
244	PIP Central Committee	-	-	-	9	9
040	Puerto Rico Police	-	-	0	3	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
037	Civil Rights Commission	0	1	1	0	2
226	Joint Special Counsel on Legislative Donations	1	-	-	1	2
	Other	-	-	-	1	1
<b>Total</b>		<b>\$ 84,816</b>	<b>\$ 141,017</b>	<b>\$ 68,039</b>	<b>\$ 478,907</b>	<b>\$ 772,778</b>

Footnotes:

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

**Puerto Rico Department of Treasury | Hacienda**  
 Schedule C: Central Government - Live Web Portal AP  
 Intragovernmental Only (a) (b)

(figures in \$000s)  
 Continues and Continued...

Invoice	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	45 - Department of Public Security	271 - Office of Information Technology and Communication	50 - Department of Natural and Environmental Resources	123 - Families and Children Administration	25 - Hacienda (entidad interna - fines de contabilidad)	127 - Administration for Socioeconomic Development of I	137 - Department of Correction and Rehabilitation	329 - Socio-Economic Development Office	78 - Department of Housing	95 - Mental Health and Addiction Services Administration	67 - Department of Labor and Human Resources	241 - Administration for Integral Development of Childh...	311 - Gaming Commission	14 - Environmental Quality Board	122 - Department of the Family	31 - General Services Administration	38 - Department of Justice	120 - Veterans Advocate Office	87 - Department of Sports and Recreation	126 - Vocational Rehabilitation Administration	55 - Department of Agriculture	24 - Department of the Treasury	Other
	46,015	33,146	4,950	483	79	124	72	114	13	144	3	4,887	112	42	56	181	253	329	-	15	4	2	85	0	0	0	920
Medical Services Administration	23,945	23,939	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	4,887	-	-	-	-	-	-	-	-	-	-	4,887	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,285	3,278	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	1,232	398	834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	1,226	1,061	6	-	-	-	63	45	-	4	-	-	24	0	-	-	-	-	-	-	-	-	-	-	-	23	
Municipio De San Lorenzo	729	640	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administrat...	580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580
Municipio De Barceloneta	563	116	93	354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	535	-	87	71	124	-	-	-	-	-	-	-	-	-	-	253	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	516	506	9	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	473	437	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	471	-	471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	411	17	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural Enterprises Development Administrat...	400	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	398	99	173	-	-	-	8	-	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	10
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	76	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	262	-	242	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	232	17	215	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	232	181	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	214	190	-	0	8	-	0	-	-	-	2	-	2	-	0	-	-	-	-	0	2	-	1	0	-	0	9
Municipio De Trujillo Alto	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	201	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	199	31	148	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	197	150	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	188	163	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naguabo	184	175	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	163	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	157	150	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	142	142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	141	91	1	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	50	-	-	-	-	-	-	0	-	
Municipio De Cidra	137	-	76	-	-	-	-	-	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	126	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125
Municipio De Ponce	123	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43
Municipio De Yabucoa	110	65	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Bayamon	108	1	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	108	-	51	-	-	-	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	102	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Municipio De Vega Baja	98	-	30	-	-	-	-	-	13	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	93	71	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	75
Municipio De Adjuntas	76	19	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	69	-	-	-	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	66	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Culebra	63	61	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	63	-	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Development Company	61	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	61	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	60	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	879	142	498	2	-	-	1	-	-	24	1	-	53	3	25	44	-	9	-	15	2	-	8	-	-	-	53

(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.