



GOVERNMENT OF PUERTO RICO
Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
As of July 14, 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	- Includes the Gen Tax sweep account which holds unreconciled general fund revenues that is regularly swept into the TSA.
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

- 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
\$8,245

Weekly Cash Flow
(\$58)

YTD Net Cash Flow
(\$29)

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 July 14, 2023

	FY24 Actual 7/14	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
<u>State Collections</u>				
1	\$90	\$137	\$321	(\$183)
2	3	6	27	(20)
3	9	11	11	0
4	30	54	21	32
5	245	316	-	316
6	\$376	\$524	\$379	\$144
<u>Federal Fund Receipts</u>				
7	4	5	1	4
8	62	101	128	(27)
9	149	208	240	(32)
10	-	-	99	(99)
11	\$215	\$315	\$468	(\$154)
<u>Balance Sheet Related</u>				
12	11	13	12	1
13	-	-	-	-
14	\$11	\$13	\$12	\$1
<u>Plan of Adjustment Related</u>				
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	\$602	\$852	\$860	(\$8)
<u>Payroll and Related Costs (f)</u>				
19	(103)	(124)	(132)	7
20	(36)	(46)	(32)	(14)
21	(1)	(2)	5	(7)
22	(\$140)	(\$173)	(\$159)	(\$14)
<u>Operating Disbursements (g)</u>				
23	(36)	(65)	(81)	17
24	(46)	(94)	(79)	(15)
25	(22)	(48)	(43)	(5)
26	(\$104)	(\$207)	(\$203)	(\$4)
<u>State-funded Budgetary Transfers</u>				
27	(181)	(182)	(182)	(0)
28	(5)	(9)	(4)	(5)
29	(\$187)	(\$191)	(\$186)	(\$5)
<u>Federal Fund Transfers</u>				
30	-	-	(1)	1
31	(62)	(102)	(115)	13
32	(0)	(4)	(8)	4
33	(\$62)	(\$105)	(\$124)	\$18
<u>Other Disbursements - All Funds</u>				
34	(109)	(120)	(113)	(7)
35	(39)	(73)	(54)	(19)
36	(20)	(28)	(4)	(24)
37	-	-	-	-
38	-	-	-	-
39	-	-	(25)	25
40	-	-	-	-
41	-	16	-	16
42	-	-	-	-
43	(\$168)	(\$205)	(\$196)	(\$9)
<u>Plan of Adjustment Related</u>				
44	-	-	(64)	64
45	-	-	-	-
46	-	-	(\$64)	\$64
47	(\$660)	(\$881)	(\$932)	\$51
48	(\$58)	(\$29)	(\$71)	\$42
49	8,303	8,274	7,999	275
50	\$8,245	\$8,245	\$7,928	\$317
<u>Memo: Summary of Accounts</u>				
	Operational	5,630		
	Reserves (j)	1,943		
	Total Bank Cash Position	\$8,245		

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

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FY23 TSA Cash Flow Actual Results - Footnotes

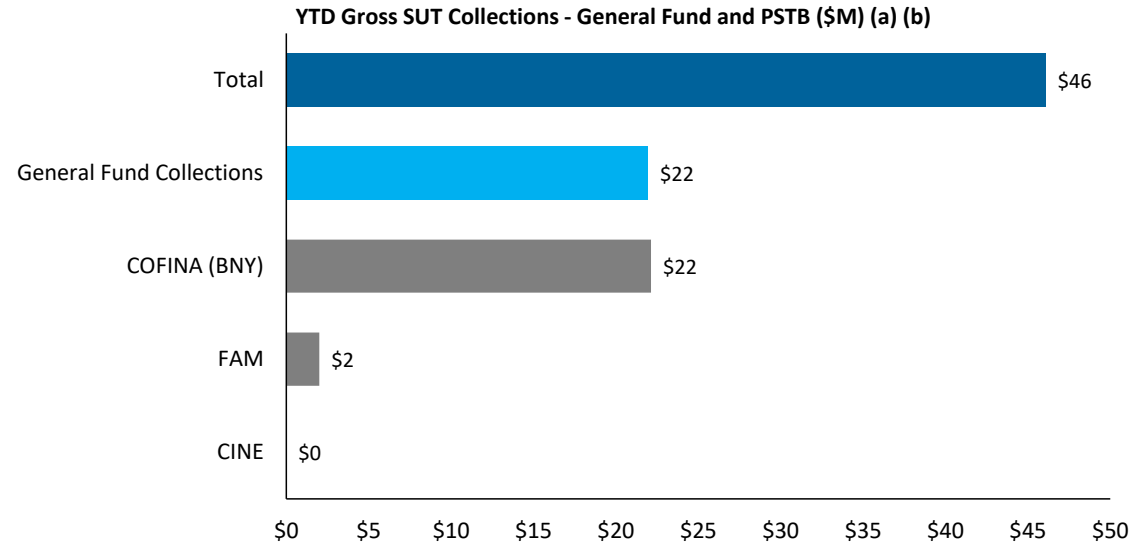
Footnotes:

- (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 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.
- (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 \$21.7M in interest income in FY24 from earnings on the TSA cash balance.
- (d) The SURI Sweep Account Transfer includes the Gen Tax account balance which holds unreconciled general fund revenues that is regularly swept into the TSA. As of July 14, 2023, the SURI Sweep Account balance of \$1,513M was included as part of General Fund Collections.
- (e) 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.
- (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.

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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 July 14, 2023 there is \$47M 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.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 4	\$ -	\$ 4
Nutritional Assistance Program (NAP)	62	(62)	(0)
Payroll / OpEx / Other Federal Programs, incl. COVID	149	(82)	67
Federally Reimbursable Tax Credits	-	-	-

Total

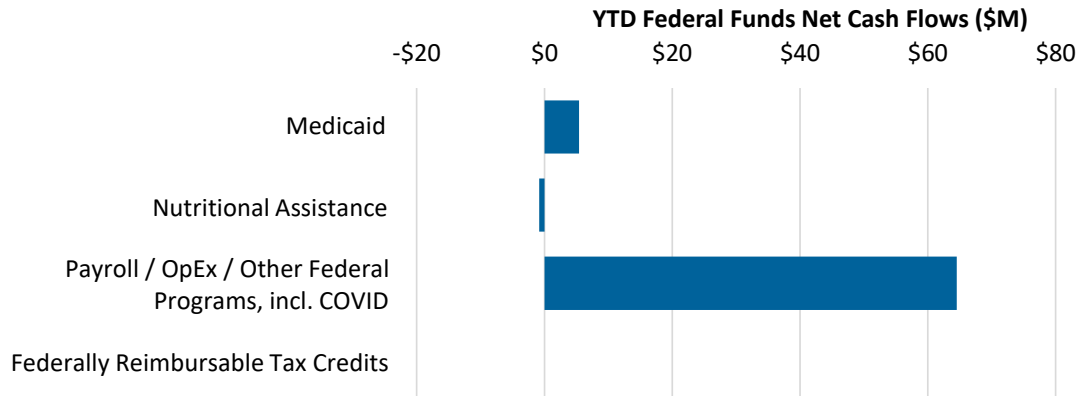
FF Inflows	FF Outflows	Net Cash Flow
\$ 4	\$ -	\$ 4
62	(62)	(0)
149	(82)	67
-	-	-
\$ 215	\$ (143)	\$ 72

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	101	(102)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	208	(144)	65
Federally Reimbursable Tax Credits	-	-	-

Total

FF Inflows	FF Outflows	Net Cash Flow
\$ 5	\$ -	\$ 5
101	(102)	(1)
208	(144)	65
-	-	-
\$ 315	\$ (245)	\$ 69



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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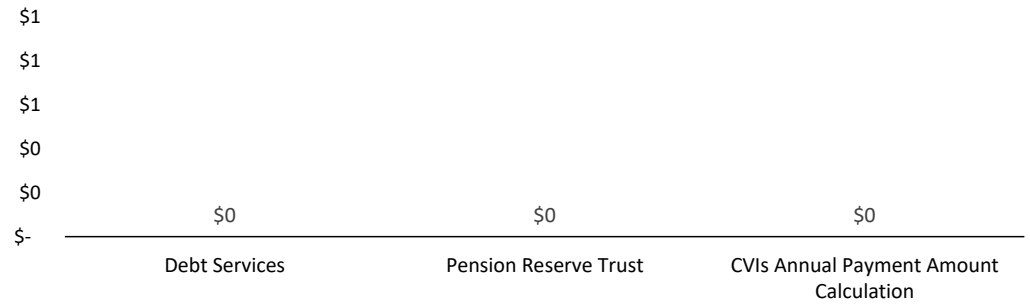
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) The General Obligation's payment corresponding to July 2023 was made on June 30, 2023 (FY2023).

Plan-Related TSA Disbursements (\$M)	Actual YTD
Debt Services	\$ -
Pension Reserve Trust	-
CVIs Annual Payment Amount Calculation	-
Total	\$ -

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	\$ 215,273	\$ 35,686	\$ 250,959
081	Department of Education	200,366	10,265	210,631
049	Department of Transportation and Public Works	51,754	87	51,841
045	Department of Public Security	42,759	76	42,834
050	Department of Natural and Environmental Resources	30,520	72	30,592
271	Office of Information Technology and Communications	30,307	124	30,431
123	Families and Children Administration	28,849	15	28,864
025	Hacienda (entidad interna - fines de contabilidad)	17,732	614	18,346
127	Administration for Socioeconomic Development of the Family	13,785	144	13,929
329	Socio-Economic Development Office	5,600	4,890	10,490
137	Department of Correction and Rehabilitation	10,307	-	10,307
095	Mental Health and Addiction Services Administration	9,870	38	9,909
067	Department of Labor and Human Resources	9,845	45	9,890
241	Administration for Integral Development of Childhood	9,873	-	9,873
311	Gaming Commission	9,502	253	9,755
078	Department of Housing	9,103	553	9,655
122	Department of the Family	8,790	25	8,815
014	Environmental Quality Board	8,357	329	8,686
038	Department of Justice	5,988	856	6,844
120	Veterans Advocate Office	5,444	2	5,447
024	Department of the Treasury	5,161	0	5,161
055	Department of Agriculture	4,636	0	4,637
126	Vocational Rehabilitation Administration	4,117	0	4,117
010	General Court of Justice	3,817	6	3,823
031	General Services Administration	3,722	48	3,770
087	Department of Sports and Recreation	3,425	84	3,510
028	Commonwealth Election Commission	3,367	-	3,367
021	Emergency Management and Disaster Administration Agency	2,320	65	2,385
133	Natural Resources Administration	1,879	149	2,029
043	Puerto Rico National Guard	1,960	18	1,977
016	Office of Management and Budget	1,841	3	1,844
124	Child Support Administration	1,615	78	1,693
018	Planning Board	1,478	0	1,478
155	State Historic Preservation Office	1,275	4	1,279
105	Industrial Commission	1,262	2	1,264
189	Institute of Forensic Sciences	1,173	-	1,173
022	Office of the Commissioner of Insurance	759	-	759
026	Special Appropriations for the Central Government Retirement	629	-	629
152	Elderly and Retired People Advocate Office	484	130	614
096	Women's Advocate Office	490	0	490
298	Public Service Regulatory Board	468	0	468
075	Office of the Financial Institutions Commissioner	354	-	354
023	Department of State	270	-	270
266	Office of Public Security Affairs	224	-	224
220	Correctional Health	222	-	222
015	Office of the Governor	203	7	210
030	Office of Administration and Transformation of HR in the Gov	92	1	94

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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
153	Advocacy for Persons with Disabilities of the Commonwealth	93	-	93
069	Department of Consumer Affairs	79	6	85
243	PNP Central Committee	54	-	54
060	Citizen's Advocate Office (Ombudsman)	53	0	53
139	Parole Board	30	1	30
231	Health Advocate Office	30	0	30
281	Office of the Electoral Comptroller	22	-	22
279	Public Service Appeals Commission	18	-	18
062	Cooperative Development Commission	16	-	16
037	Civil Rights Commission	15	-	15
068	Labor Relations Board	15	-	15
034	Investigation, Prosecution and Appeals Commission	11	0	11
065	Public Services Commission	10	-	10
244	PIP Central Committee	9	-	9
226	Joint Special Counsel on Legislative Donations	5	-	5
040	Puerto Rico Police	3	-	3
089	Horse Racing Industry and Sport Administration	3	-	3
	Other	1	-	1
Total		\$ 771,734	\$ 54,677	826,411

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	\$ 31,974	\$ 20,846	\$ 12,006	\$ 186,132	\$ 250,959
081	Department of Education	88,675	42,601	18,331	61,023	210,631
049	Department of Transportation and Public Works	5,468	9,094	8,698	28,580	51,841
045	Department of Public Security	5,083	5,941	3,259	28,552	42,834
050	Department of Natural and Environmental Resources	2,371	7,167	3,568	17,486	30,592
271	Office of Information Technology and Communications	941	1,332	1,068	27,091	30,431
123	Families and Children Administration	3,815	1,551	658	22,840	28,864
025	Hacienda (entidad interna - fines de contabilidad)	1,850	1,572	1,709	13,215	18,346
127	Administration for Socioeconomic Development of the Famil	1,871	994	417	10,647	13,929
329	Socio-Economic Development Office	64	6	7	10,412	10,490
137	Department of Correction and Rehabilitation	4,799	851	436	4,220	10,307
095	Mental Health and Addiction Services Administration	3,000	902	400	5,607	9,909
067	Department of Labor and Human Resources	1,854	1,699	696	5,641	9,890
241	Administration for Integral Development of Childhood	3,509	942	1,750	3,672	9,873
311	Gaming Comission	2,862	1,918	1,830	3,146	9,755
078	Department of Housing	994	380	505	7,776	9,655
122	Department of the Family	1,814	1,200	462	5,339	8,815
014	Environmental Quality Board	474	565	221	7,426	8,686
038	Department of Justice	2,363	396	30	4,055	6,844
120	Veterans Advocate Office	941	97	97	4,312	5,447
024	Department of the Treasury	3,854	434	288	585	5,161
055	Department of Agriculture	370	1,356	226	2,685	4,637
126	Vocational Rehabilitation Administration	746	444	516	2,411	4,117
010	General Court of Justice	18	88	51	3,667	3,823
031	General Services Administration	958	509	379	1,925	3,770
087	Department of Sports and Recreation	1,047	1,450	315	697	3,510
028	Commonwealth Election Commission	296	116	55	2,900	3,367
021	Emergency Management and Disaster Administration Agenc	-	-	-	2,385	2,385
133	Natural Resources Administration	-	-	-	2,029	2,029
043	Puerto Rico National Guard	1,787	129	18	44	1,977
016	Office of Management and Budget	792	474	247	330	1,844
124	Child Support Administration	295	265	233	900	1,693
018	Planning Board	347	23	368	739	1,478
155	State Historic Preservation Office	188	859	12	220	1,279
105	Industrial Commission	315	154	8	787	1,264
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
022	Office of the Commissioner of Insurance	393	46	51	269	759
026	Special Appropriations for the Central Government Retireme	2	2	4	621	629
152	Elderly and Retired People Advocate Office	297	62	22	233	614
096	Women's Advocate Office	334	49	60	47	490
298	Public Service Regulatory Board	287	55	47	79	468
075	Office of the Financial Institutions Commissioner	293	51	8	2	354
023	Department of State	111	42	44	73	270
266	Office of Public Security Affairs	13	126	26	59	224
220	Correctional Health	146	-	-	76	222
015	Office of the Governor	163	15	0	31	210
030	Office of Administration and Transformation of HR in the Go	71	1	1	21	94
153	Advocacy for Persons with Disabilities of the Commonwealt	41	17	1	34	93
069	Department of Consumer Affairs	48	7	2	29	85
243	PNP Central Committee	-	-	-	54	54
060	Citizen's Advocate Office (Ombudsman)	7	5	1	41	53
139	Parole Board	5	3	2	21	30

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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
231	Health Advocate Office	28	0	-	1	30
281	Office of the Electoral Comptroller	15	3	1	3	22
279	Public Service Appeals Commission	16	1	-	1	18
062	Cooperative Development Commission	12	1	-	2	16
037	Civil Rights Commission	13	1	1	0	15
068	Labor Relations Board	14	-	1	-	15
034	Investigation, Prosecution and Appeals Commission	1	5	5	0	11
065	Public Services Commission	1	0	-	8	10
244	PIP Central Committee	-	-	-	9	9
226	Joint Special Counsel on Legislative Donations	4	-	-	1	5
040	Puerto Rico Police	-	0	1	2	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
	Other	-	-	-	1	1
Total		\$ 178,051	\$ 106,847	\$ 59,142	\$ 482,371	\$ 826,411

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.