



GOVERNMENT OF PUERTO RICO
Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow
As of July 21, 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

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

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

Bank Cash Position
\$8,553

Weekly Cash Flow
\$309

YTD Net Cash Flow
\$280

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 21, 2023

	FY24 Actual 7/21	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
State Collections				
1	\$146	\$283	\$757	(\$474)
2	2	9	29	(20)
3	11	22	25	(3)
4	15	68	34	35
5	121	437	-	437
6	\$296	\$819	\$845	(\$25)
Federal Fund Receipts				
7	-	5	1	4
8	75	176	196	(20)
9	212	420	325	95
10	-	-	99	(99)
11	\$287	\$602	\$622	(\$20)
Balance Sheet Related				
12	14	27	15	12
13	-	-	-	-
14	\$14	\$27	\$15	\$12
Plan of Adjustment Related				
15	24	24	-	24
16	-	-	-	-
17	\$24	\$24	-	\$24
18	\$621	\$1,473	\$1,482	(\$9)
Payroll and Related Costs (f)				
19	(29)	(153)	(176)	23
20	(1)	(47)	(37)	(11)
21	(2)	(4)	6	(10)
22	(\$32)	(\$205)	(\$206)	\$1
Operating Disbursements (g)				
23	(31)	(96)	(107)	11
24	(65)	(159)	(107)	(52)
25	(57)	(105)	(57)	(48)
26	(\$154)	(\$361)	(\$271)	(\$90)
State-funded Budgetary Transfers				
27	(18)	(201)	(188)	(13)
28	(3)	(12)	(6)	(6)
29	(\$21)	(\$213)	(\$193)	(\$19)
Federal Fund Transfers				
30	-	-	(1)	1
31	(74)	(175)	(182)	7
32	(2)	(6)	(18)	12
33	(\$76)	(\$181)	(\$202)	\$20
Other Disbursements - All Funds				
34	(10)	(131)	(125)	(6)
35	(18)	(90)	(98)	9
36	(0)	(28)	(7)	(21)
37	-	-	-	-
38	-	-	-	-
39	-	-	(25)	25
40	-	-	-	-
41	-	16	-	16
42	-	-	-	-
43	(\$29)	(\$233)	(\$256)	\$22
Plan of Adjustment Related				
44	-	-	(64)	64
45	-	-	-	-
46	-	-	(\$64)	\$64
47	(\$312)	(\$1,193)	(\$1,192)	(\$1)
48	\$309	\$280	\$290	(\$10)
49	8,245	8,274	7,999	275
50	\$8,553	\$8,553	\$8,289	\$264
Memo: Summary of Accounts				
	Operational	\$6,610		
	Reserves (j)	1,943		
	Total Bank Cash Position	\$8,553		

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

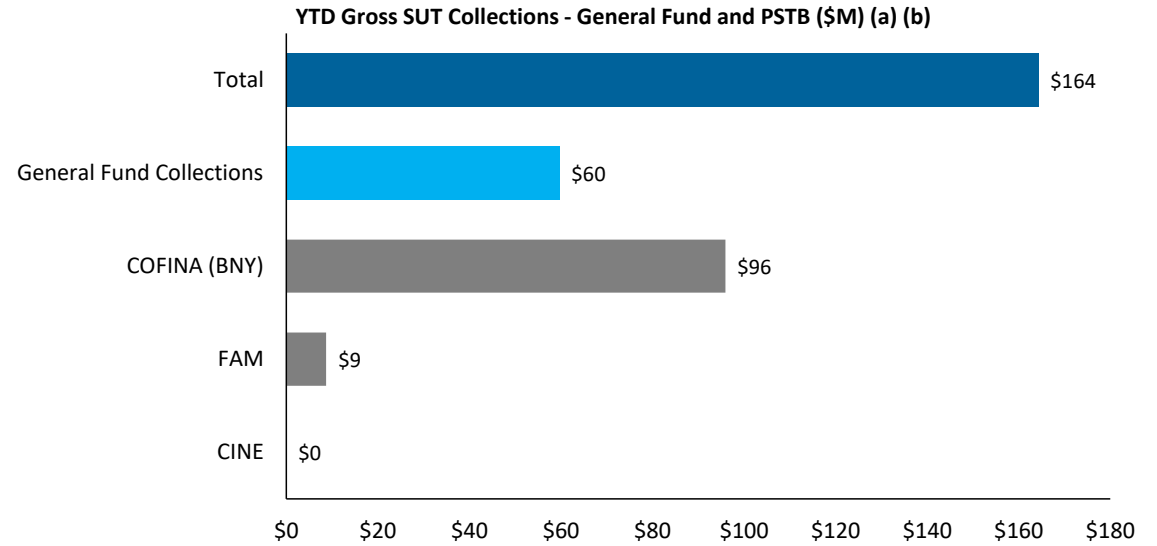
Puerto Rico Department of Treasury | Hacienda***FY23 TSA Cash Flow Actual Results - Footnotes***Footnotes:

- (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 \$24.8M 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 21, 2023, the SURI Sweep Account balance of \$1,634M was included as part of General Fund Collections.
- (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.

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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 21, 2023 there is \$108M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

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

Key Takeaways / Notes

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

Weekly FF Net Surplus (Deficit)

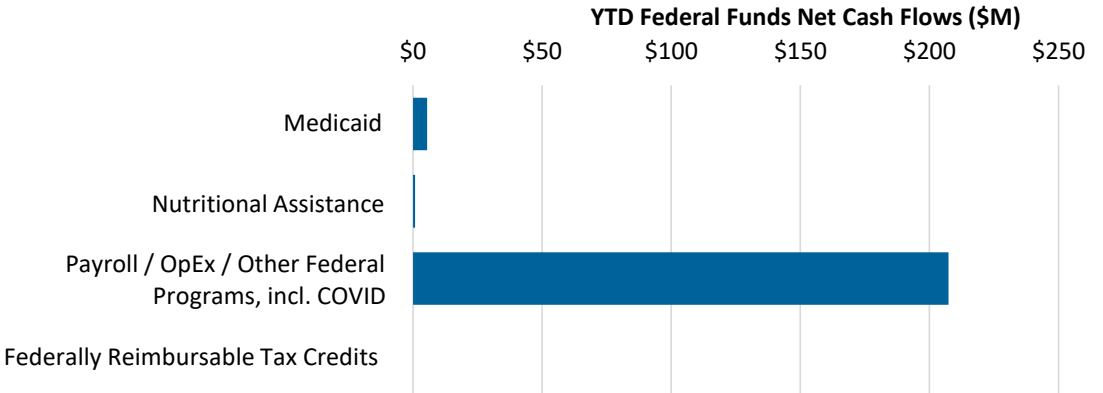
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	75	(74)	2
Payroll / OpEx / Other Federal Programs, incl. COVID	212	(69)	143
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 287	\$ (143)	\$ 144

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	75	(74)	2
Payroll / OpEx / Other Federal Programs, incl. COVID	212	(69)	143
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 287	\$ (143)	\$ 144

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	176	(175)	1
Payroll / OpEx / Other Federal Programs, incl. COVID	420	(213)	207
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 602	\$ (388)	\$ 214

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	176	(175)	1
Payroll / OpEx / Other Federal Programs, incl. COVID	420	(213)	207
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 602	\$ (388)	\$ 214



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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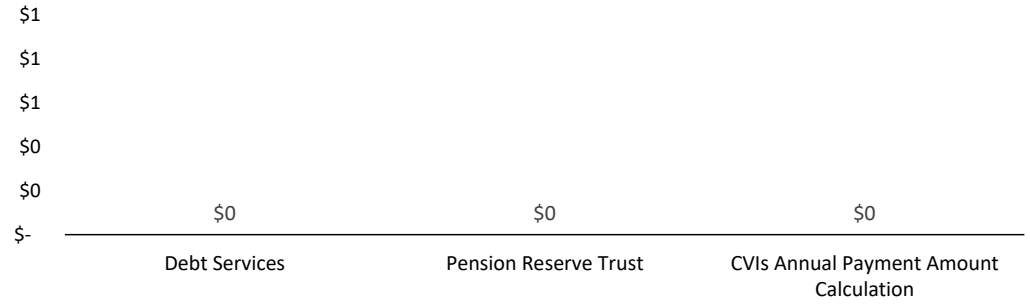
Plan of Adjustment TSA Transfers Summary

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 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	\$ 30,864	\$ 23,761	\$ 12,326	\$ 185,506	\$ 252,457
081	Department of Education	82,036	38,303	17,067	44,212	181,618
049	Department of Transportation and Public Works	5,961	9,182	9,905	29,134	54,181
045	Department of Public Security	5,996	2,379	6,782	28,852	44,010
271	Office of Information Technology and Communications	8,694	1,322	1,039	27,001	38,057
050	Department of Natural and Environmental Resources	2,837	6,838	4,036	17,610	31,320
123	Families and Children Administration	3,348	1,368	678	22,909	28,303
025	Hacienda (entidad interna - fines de contabilidad)	1,411	550	1,533	13,399	16,894
127	Administration for Socioeconomic Development of the Family	1,680	784	536	10,307	13,307
329	Socio-Economic Development Office	47	27	7	10,390	10,472
095	Mental Health and Addiction Services Administration	3,477	1,081	343	5,484	10,384
137	Department of Correction and Rehabilitation	5,120	850	405	3,646	10,021
311	Gaming Commission	2,524	2,265	1,815	2,871	9,475
078	Department of Housing	553	371	534	7,738	9,197
067	Department of Labor and Human Resources	1,744	1,841	418	5,090	9,092
241	Administration for Integral Development of Childhood	1,917	1,744	1,782	3,542	8,984
024	Department of the Treasury	7,379	415	316	585	8,695
014	Environmental Quality Board	432	590	224	7,428	8,675
122	Department of the Family	1,906	902	420	5,297	8,525
038	Department of Justice	2,613	193	31	3,186	6,023
120	Veterans Advocate Office	741	127	94	4,309	5,270
126	Vocational Rehabilitation Administration	1,318	186	477	2,736	4,716
055	Department of Agriculture	337	160	1,521	2,542	4,561
010	General Court of Justice	16	64	79	3,671	3,829
031	General Services Administration	808	489	433	1,939	3,669
087	Department of Sports and Recreation	510	1,864	149	790	3,314
028	Commonwealth Election Commission	214	50	33	2,804	3,101
021	Emergency Management and Disaster Administration Agency	-	-	-	2,320	2,320
124	Child Support Administration	821	268	293	824	2,206
016	Office of Management and Budget	846	501	246	308	1,902
133	Natural Resources Administration	-	-	-	1,877	1,877
018	Planning Board	187	294	334	739	1,554
043	Puerto Rico National Guard	947	346	1	38	1,331
155	State Historic Preservation Office	181	859	9	223	1,273
105	Industrial Commission	347	177	7	678	1,209
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
152	Elderly and Retired People Advocate Office	497	77	13	245	832
026	Special Appropriations for the Central Government Retiree	2	2	4	621	629
266	Office of Public Security Affairs	13	109	17	450	589
022	Office of the Commissioner of Insurance	111	46	48	256	461
298	Public Service Regulatory Board	81	180	63	79	402
096	Women's Advocate Office	230	39	38	68	374
075	Office of the Financial Institutions Commissioner	160	98	59	2	319
015	Office of the Governor	165	28	13	31	236
023	Department of State	50	28	21	93	192
220	Correctional Health	155	5	-	-	160
069	Department of Consumer Affairs	51	5	2	25	83
030	Office of Administration and Transformation of HR in the Gov	64	1	1	15	81
153	Advocacy for Persons with Disabilities of the Commonwealth	36	4	1	34	75
060	Citizen's Advocate Office (Ombudsman)	14	3	1	40	58
243	PNP Central Committee	-	-	-	54	54
231	Health Advocate Office	35	-	-	1	36

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
139	Parole Board	8	2	2	21	33
068	Labor Relations Board	28	-	1	-	29
062	Cooperative Development Commission	13	1	-	2	16
037	Civil Rights Commission	12	1	1	0	14
034	Investigation, Prosecution and Appeals Commission	1	5	5	0	11
065	Public Services Commission	-	2	-	8	10
281	Office of the Electoral Comptroller	5	-	-	4	9
244	PIP Central Committee	-	-	-	9	9
279	Public Service Appeals Commission	4	1	-	1	6
040	Puerto Rico Police	-	0	1	2	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
226	Joint Special Counsel on Legislative Donations	-	-	-	1	1
	Other	-	-	-	1	1
Total		\$ 179,546	\$ 100,784	\$ 64,165	\$ 463,228	\$ 807,723

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 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	\$ 216,077	\$ 36,380	\$ 252,457
081	Department of Education	172,468	9,151	181,618
049	Department of Transportation and Public Works	54,137	44	54,181
045	Department of Public Security	44,010	0	44,010
271	Office of Information Technology and Communications	38,057	-	38,057
050	Department of Natural and Environmental Resources	31,312	8	31,320
123	Families and Children Administration	28,303	0	28,303
025	Hacienda (entidad interna - fines de contabilidad)	16,894	-	16,894
127	Administration for Socioeconomic Development of the Family	13,307	-	13,307
329	Socio-Economic Development Office	5,582	4,890	10,472
095	Mental Health and Addiction Services Administration	10,343	42	10,384
137	Department of Correction and Rehabilitation	9,990	31	10,021
311	Gaming Commission	9,475	-	9,475
078	Department of Housing	9,161	36	9,197
067	Department of Labor and Human Resources	9,092	0	9,092
241	Administration for Integral Development of Childhood	8,654	330	8,984
024	Department of the Treasury	8,695	0	8,695
014	Environmental Quality Board	8,345	329	8,675
122	Department of the Family	8,525	-	8,525
038	Department of Justice	6,006	17	6,023
120	Veterans Advocate Office	5,270	-	5,270
126	Vocational Rehabilitation Administration	4,716	-	4,716
055	Department of Agriculture	4,560	1	4,561
010	General Court of Justice	3,829	-	3,829
031	General Services Administration	3,669	-	3,669
087	Department of Sports and Recreation	3,237	76	3,314
028	Commonwealth Election Commission	3,101	-	3,101
021	Emergency Management and Disaster Administration Agency	2,320	-	2,320
124	Child Support Administration	2,203	3	2,206
016	Office of Management and Budget	1,899	2	1,902
133	Natural Resources Administration	1,877	-	1,877
018	Planning Board	1,554	-	1,554
043	Puerto Rico National Guard	1,329	2	1,331
155	State Historic Preservation Office	1,269	4	1,273
105	Industrial Commission	1,207	2	1,209
189	Institute of Forensic Sciences	1,173	-	1,173
152	Elderly and Retired People Advocate Office	499	333	832
026	Special Appropriations for the Central Government Retirees	629	-	629
266	Office of Public Security Affairs	202	387	589
022	Office of the Commissioner of Insurance	461	-	461
298	Public Service Regulatory Board	402	-	402
096	Women's Advocate Office	374	-	374
075	Office of the Financial Institutions Commissioner	319	-	319
015	Office of the Governor	236	-	236
023	Department of State	192	-	192
220	Correctional Health	160	-	160
069	Department of Consumer Affairs	81	2	83

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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
030	Office of Administration and Transformation of HR in the Gov	79	1	81
153	Advocacy for Persons with Disabilities of the Commonwealth	75	-	75
060	Citizen's Advocate Office (Ombudsman)	57	0	58
243	PNP Central Committee	54	-	54
231	Health Advocate Office	36	-	36
139	Parole Board	33	-	33
068	Labor Relations Board	29	-	29
062	Cooperative Development Commission	16	-	16
037	Civil Rights Commission	14	-	14
034	Investigation, Prosecution and Appeals Commission	11	0	11
065	Public Services Commission	10	-	10
281	Office of the Electoral Comptroller	9	-	9
244	PIP Central Committee	9	-	9
279	Public Service Appeals Commission	6	-	6
040	Puerto Rico Police	3	-	3
089	Horse Racing Industry and Sport Administration	3	-	3
226	Joint Special Counsel on Legislative Donations	1	-	1
	Other	1	-	1
Total		\$ 755,652	\$ 52,071	807,723

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.