



GOVERNMENT OF PUERTO RICO
Department of the Treasury

Treasury Single Account ("TSA") FY 2024 Cash Flow
As of July 7, 2023

Disclaimer

- The Department of the Treasury of Puerto Rico (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

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.

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
\$8,303	\$29	\$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.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results for the Week Ended July 7, 2023

	FY24 Actual 7/7	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (a)	\$48	\$48	\$137	(\$90)
2 Other fund revenues & Pass-throughs (b)	4	4	24	(20)
3 Special Revenue receipts	2	2	5	(3)
4 All Other state collections (c)	24	24	15	9
5 Sweep Account Transfers (d)	70	70	-	70
6 Subtotal - State collections	\$148	\$148	\$181	(\$34)
Federal Fund Receipts				
7 Medicaid	1	1	1	(0)
8 Nutrition Assistance Program	39	39	68	(28)
9 All Other Federal Programs	59	59	207	(148)
10 Other	-	-	99	(99)
11 Subtotal - Federal Fund receipts	\$100	\$100	\$375	(\$275)
Balance Sheet Related				
12 Paygo charge	3	3	7	(4)
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$3	\$3	\$7	(\$4)
Plan of Adjustment Related				
15 CW Intragovernmental Transfers (e)	-	-	-	-
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	-	-	-
18 Total Inflows	\$250	\$250	\$564	(\$313)
Payroll and Related Costs (f)				
19 General fund	(29)	(29)	(35)	6
20 Federal fund	(10)	(10)	(6)	(3)
21 Other State fund	6	6	2	4
22 Subtotal - Payroll and Related Costs	(\$32)	(\$32)	(\$39)	\$7
Operating Disbursements (g)				
23 General fund	(28)	(28)	(17)	(11)
24 Federal fund	(48)	(48)	(43)	(5)
25 Other State fund	(27)	(27)	(16)	(10)
26 Subtotal - Vendor Disbursements	(\$103)	(\$103)	(\$76)	(\$26)
State-funded Budgetary Transfers				
27 General Fund	(1)	(1)	(19)	18
28 Other State Fund	(4)	(4)	(1)	(4)
29 Subtotal - Appropriations - All Funds	(\$5)	(\$5)	(\$19)	\$14
Federal Fund Transfers				
30 Medicaid	-	-	-	-
31 Nutrition Assistance Program	(40)	(40)	(52)	12
32 All other federal fund transfers	(3)	(3)	(4)	1
33 Subtotal - Federal Fund Transfers	(\$44)	(\$44)	(\$56)	\$13
Other Disbursements - All Funds				
34 Retirement Contributions	(11)	(11)	(11)	1
35 Tax Refunds & other tax credits (h)	(34)	(34)	(7)	(28)
36 Title III Costs	(8)	(8)	(2)	(6)
37 State Cost Share	-	-	-	-
38 Milestone Transfers	-	-	-	-
39 Custody Account Transfers	-	-	-	-
40 Other items paid from FY22 Surplus	-	-	-	-
41 Loans and Notes Transactions	16	16	-	16
42 All Other	-	-	-	-
43 Subtotal - Other Disbursements - All Funds	(\$37)	(\$37)	(\$20)	(\$17)
Plan of Adjustment Related				
44 Disbursements to Paying Agent	-	-	(64)	64
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	-	-	(\$64)	\$64
47 Total Outflows	(\$221)	(\$221)	(\$275)	\$55
48 Net Operating Cash Flow	\$29	\$29	\$288	(\$259)
49 Bank Cash Position, Beginning	8,274	8,274	7,999	275
50 Bank Cash Position, Ending	\$8,303	\$8,303	\$8,287	\$16
Memo: Summary of Accounts				
Operational	\$6,360			
Reserves (j)	1,943			
Total Bank Cash Position	\$8,303			

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

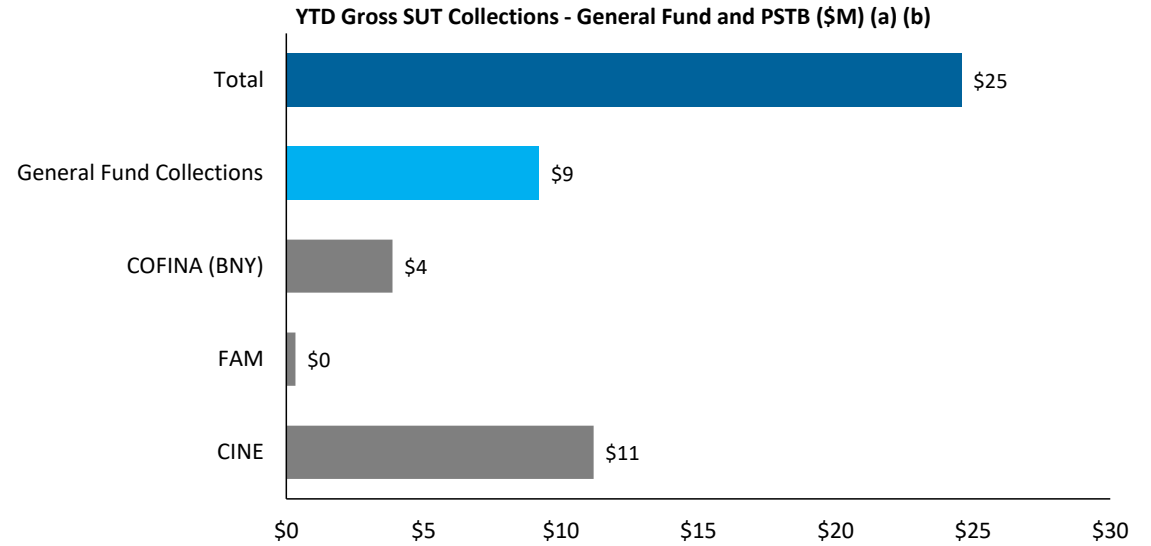
Puerto Rico Department of Treasury | Hacienda*FY23 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (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 \$0.0M 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 7, 2023, the SURI Sweep Account balance of \$1,268M 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.

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 7, 2023 there is \$31M 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)	\$ 1	\$ -	\$ 1
Nutritional Assistance Program (NAP)	39	(40)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	59	(61)	(2)
Federally Reimbursable Tax Credits	-	-	-

Total

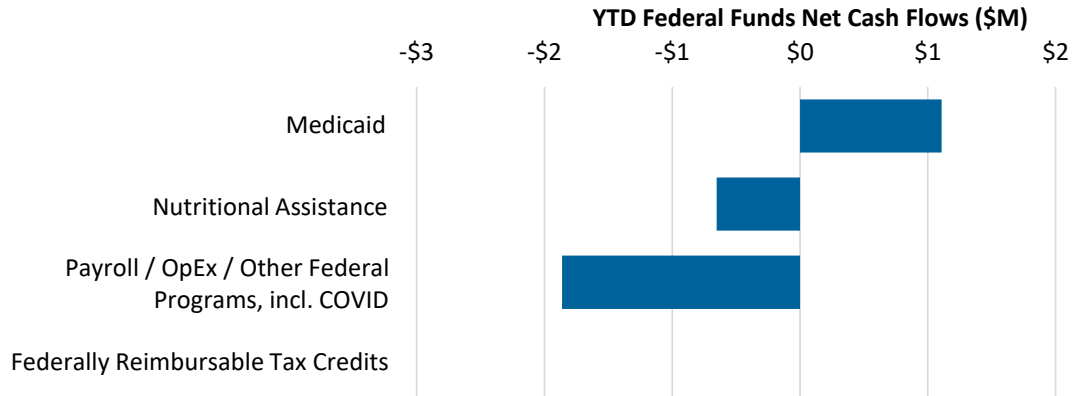
FF Inflows	FF Outflows	Net Cash Flow
\$ 1	\$ -	\$ 1
39	(40)	(1)
59	(61)	(2)
-	-	-
\$ 100	\$ (101)	\$ (1)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 1	\$ -	\$ 1
Nutritional Assistance Program (NAP)	39	(40)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	59	(61)	(2)
Federally Reimbursable Tax Credits	-	-	-

Total

FF Inflows	FF Outflows	Net Cash Flow
\$ 1	\$ -	\$ 1
39	(40)	(1)
59	(61)	(2)
-	-	-
\$ 100	\$ (101)	\$ (1)



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

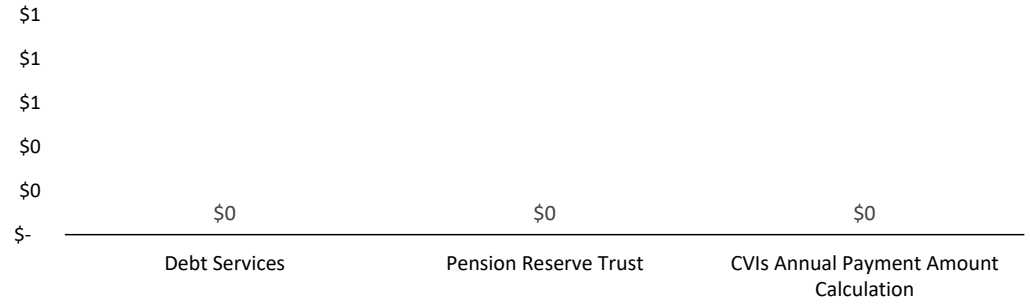
Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1.) The July, 2023 GO's payment was made on 06/30/2023 (FY23).

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

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	\$ 212,354	\$ 36,839	\$ 249,193
081	Department of Education	194,499	10,227	204,726
049	Department of Transportation and Public Works	49,140	87	49,227
045	Department of Public Security	45,245	78	45,323
050	Department of Natural and Environmental Resources	32,773	72	32,845
271	Office of Information Technology and Communications	28,815	124	28,939
123	Families and Children Administration	28,131	0	28,131
241	Administration for Integral Development of Childhood	19,231	-	19,231
025	Hacienda (entidad interna - fines de contabilidad)	17,673	13	17,685
127	Administration for Socioeconomic Development of the Family	13,789	179	13,968
024	Department of the Treasury	10,835	11	10,846
137	Department of Correction and Rehabilitation	10,662	-	10,662
329	Socio-Economic Development Office	5,636	4,887	10,523
095	Mental Health and Addiction Services Administration	9,750	31	9,781
067	Department of Labor and Human Resources	9,248	45	9,293
078	Department of Housing	9,097	124	9,222
311	Gaming Commission	8,938	253	9,191
122	Department of the Family	8,932	81	9,014
014	Environmental Quality Board	8,173	329	8,502
038	Department of Justice	5,403	856	6,259
120	Veterans Advocate Office	5,966	2	5,968
055	Department of Agriculture	4,683	1	4,684
126	Vocational Rehabilitation Administration	4,297	1	4,297
010	General Court of Justice	3,813	6	3,819
043	Puerto Rico National Guard	3,593	2	3,595
087	Department of Sports and Recreation	3,381	100	3,482
028	Commonwealth Election Commission	3,291	-	3,291
031	General Services Administration	3,175	15	3,189
021	Emergency Management and Disaster Administration Agency	2,320	65	2,385
133	Natural Resources Administration	1,879	149	2,029
018	Planning Board	1,563	0	1,563
124	Child Support Administration	1,259	75	1,334
155	State Historic Preservation Office	1,316	4	1,320
016	Office of Management and Budget	1,291	3	1,293
105	Industrial Commission	1,244	1	1,245

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
189	Institute of Forensic Sciences	1,173	-	1,173
152	Elderly and Retired People Advocate Office	514	220	734
026	Special Appropriations for the Central Government Retireme	627	-	627
022	Office of the Commissioner of Insurance	487	-	487
298	Public Service Regulatory Board	438	5	444
096	Women's Advocate Office	407	0	407
023	Department of State	399	-	399
075	Office of the Financial Institutions Commissioner	334	-	334
266	Office of Public Security Affairs	224	-	224
030	Office of Administration and Transformation of HR in the Gov	102	-	102
015	Office of the Governor	100	0	100
220	Correctional Health	97	-	97
060	Citizen's Advocate Office (Ombudsman)	70	0	70
153	Advocacy for Persons with Disabilities of the Commonwealth	67	-	67
226	Joint Special Counsel on Legislative Donations	56	-	56
243	PNP Central Committee	54	-	54
069	Department of Consumer Affairs	37	6	43
139	Parole Board	34	1	35
231	Health Advocate Office	24	0	24
281	Office of the Electoral Comptroller	22	-	22
037	Civil Rights Commission	15	-	15
068	Labor Relations Board	14	-	14
062	Cooperative Development Commission	14	-	14
279	Public Service Appeals Commission	13	-	13
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
	Other	1	-	1
Total		\$ 776,751	\$ 54,895	831,646

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	\$ 28,361	\$ 24,076	\$ 10,118	\$ 186,638	\$ 249,193
081	Department of Education	71,238	47,673	24,527	61,287	204,726
049	Department of Transportation and Public Works	4,335	9,677	7,149	28,065	49,227
045	Department of Public Security	7,207	7,426	2,272	28,418	45,323
050	Department of Natural and Environmental Resources	5,067	6,530	3,781	17,466	32,845
271	Office of Information Technology and Communications	1,442	220	218	27,060	28,939
123	Families and Children Administration	2,677	1,622	757	23,076	28,131
241	Administration for Integral Development of Childhood	13,324	623	1,891	3,393	19,231
025	Hacienda (entidad interna - fines de contabilidad)	955	3,016	521	13,194	17,685
127	Administration for Socioeconomic Development of the Famil	1,310	1,638	466	10,555	13,968
024	Department of the Treasury	9,553	377	330	585	10,846
137	Department of Correction and Rehabilitation	4,210	790	426	5,236	10,662
329	Socio-Economic Development Office	95	7	12	10,407	10,523
095	Mental Health and Addiction Services Administration	2,578	1,106	601	5,496	9,781
067	Department of Labor and Human Resources	1,695	1,190	1,127	5,281	9,293
078	Department of Housing	659	328	524	7,711	9,222
311	Gaming Commission	2,333	1,888	1,857	3,114	9,191
122	Department of the Family	1,932	1,356	436	5,290	9,014
014	Environmental Quality Board	287	568	221	7,426	8,502
038	Department of Justice	1,601	535	51	4,072	6,259
120	Veterans Advocate Office	1,555	4	99	4,310	5,968
055	Department of Agriculture	315	1,526	364	2,479	4,684
126	Vocational Rehabilitation Administration	754	613	642	2,288	4,297
010	General Court of Justice	25	93	49	3,652	3,819
043	Puerto Rico National Guard	3,505	46	1	44	3,595
087	Department of Sports and Recreation	973	1,140	444	925	3,482
028	Commonwealth Election Commission	303	51	215	2,721	3,291
031	General Services Administration	349	510	381	1,949	3,189
021	Emergency Management and Disaster Administration Agency	-	-	-	2,385	2,385
133	Natural Resources Administration	-	-	-	2,029	2,029
018	Planning Board	295	282	259	727	1,563
124	Child Support Administration	94	138	214	887	1,334
155	State Historic Preservation Office	111	964	24	220	1,320
016	Office of Management and Budget	234	501	253	305	1,293
105	Industrial Commission	374	77	7	787	1,245

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
189	Institute of Forensic Sciences	-	-	-	1,173	1,173
152	Elderly and Retired People Advocate Office	402	69	30	233	734
026	Special Appropriations for the Central Government Retireme	0	2	5	620	627
022	Office of the Commissioner of Insurance	97	56	52	282	487
298	Public Service Regulatory Board	268	61	37	79	444
096	Women's Advocate Office	232	43	70	62	407
023	Department of State	211	57	48	82	399
075	Office of the Financial Institutions Commissioner	263	51	18	2	334
266	Office of Public Security Affairs	115	24	35	51	224
030	Office of Administration and Transformation of HR in the Gov	86	1	1	15	102
015	Office of the Governor	64	1	1	34	100
220	Correctional Health	25	-	-	72	97
060	Citizen's Advocate Office (Ombudsman)	21	8	-	41	70
153	Advocacy for Persons with Disabilities of the Commonwealth	27	5	1	34	67
226	Joint Special Counsel on Legislative Donations	54	-	-	1	56
243	PNP Central Committee	-	-	-	54	54
069	Department of Consumer Affairs	5	7	5	26	43
139	Parole Board	9	3	2	21	35
231	Health Advocate Office	23	0	-	1	24
281	Office of the Electoral Comptroller	15	3	1	3	22
037	Civil Rights Commission	13	0	1	0	15
068	Labor Relations Board	14	-	1	-	14
062	Cooperative Development Commission	11	1	-	2	14
279	Public Service Appeals Commission	12	-	-	1	13
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
040	Puerto Rico Police	-	-	1	2	3
089	Horse Racing Industry and Sport Administration	-	-	-	3	3
	Other	-	-	-	1	1
Total		\$ 171,714	\$ 116,992	\$ 60,550	\$ 482,390	\$ 831,646

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.