



**GOVERNMENT OF PUERTO RICO**  
D e p a r t m e n t o f t h e T r e a s u r y

*Treasury Single Account ("TSA") FY 2024 Cash Flow  
As of September 29, 2023*

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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>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 FY24 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>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 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.

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

**Bank Cash Position**  
**\$7,930**

**Weekly Cash Flow**  
**(\$1,116)**

**YTD Net Cash Flow**  
**(\$343)**

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 September 29, 2023

	FY24 Actual 9/29	FY24 Actual YTD	FY23 Actual YTD	Variance YTD FY24 vs FY23
<i>(figures in Millions)</i>				
<b>State Collections</b>				
1 General fund collections (a)	\$165	\$3,048	\$3,036	\$12
2 Other fund revenues & Pass-throughs (b)	3	46	59	(13)
3 Special Revenue receipts	4	132	146	(14)
4 All Other state collections (c)	9	283	144	139
5 Sweep Account Transfers (a)	-	-	-	-
6 Subtotal - State collections	\$181	\$3,509	\$3,386	\$123
<b>Federal Fund Receipts</b>				
7 Medicaid	5	609	658	(49)
8 Nutrition Assistance Program	62	756	886	(130)
9 All Other Federal Programs	116	1,279	939	340
10 Other	5	137	101	36
11 Subtotal - Federal Fund receipts	\$187	\$2,781	\$2,584	\$197
<b>Balance Sheet Related</b>				
12 Paygo charge	11	128	143	(14)
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$11	\$128	\$143	(\$14)
<b>Plan of Adjustment Related</b>				
15 CW Intragovernmental Transfers (d)	-	24	-	24
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	\$24	-	\$24
18 <b>Total Inflows</b>	<b>\$379</b>	<b>\$6,443</b>	<b>\$6,113</b>	<b>\$330</b>
<b>Payroll and Related Costs (e)</b>				
19 General fund	(69)	(693)	(671)	(21)
20 Federal fund	(32)	(316)	(305)	(11)
21 Other State fund	(3)	(16)	(46)	31
22 Subtotal - Payroll and Related Costs	(\$104)	(\$1,025)	(\$1,023)	(\$2)
<b>Operating Disbursements (f)</b>				
23 General fund	(34)	(414)	(395)	(18)
24 Federal fund	(60)	(769)	(494)	(275)
25 Other State fund	(32)	(316)	(223)	(93)
26 Subtotal - Vendor Disbursements	(\$125)	(\$1,499)	(\$1,112)	(\$387)
<b>State-funded Budgetary Transfers</b>				
27 General Fund	(29)	(770)	(652)	(118)
28 Other State Fund	-	(30)	(45)	15
29 Subtotal - Appropriations - All Funds	(\$29)	(\$800)	(\$697)	(\$103)
<b>Federal Fund Transfers</b>				
30 Medicaid	-	(599)	(657)	58
31 Nutrition Assistance Program	(63)	(757)	(890)	133
32 All other federal fund transfers	(0)	(10)	(80)	70
33 Subtotal - Federal Fund Transfers	(\$63)	(\$1,365)	(\$1,627)	\$262
<b>Other Disbursements - All Funds</b>				
34 Retirement Contributions	(97)	(654)	(659)	6
35 Tax Refunds & other tax credits (g)	(8)	(194)	(246)	52
36 Title III Costs	(2)	(73)	(39)	(33)
37 State Cost Share	-	-	-	-
38 Milestone Transfers	(20)	(20)	(2)	(18)
39 Custody Account Transfers	-	-	(62)	62
40 Other items paid from FY23 Surplus	-	-	-	-
41 Loans and Notes Transactions	-	16	-	16
42 All Other	20	20	(11)	31
43 Subtotal - Other Disbursements - All Funds	(\$108)	(\$905)	(\$1,020)	\$116
<b>Plan of Adjustment Related</b>				
44 Disbursements to Paying Agent	(1,066)	(1,192)	(1,616)	424
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	(\$1,066)	(\$1,192)	(\$1,616)	\$424
47 <b>Total Outflows</b>	<b>(\$1,495)</b>	<b>(\$6,786)</b>	<b>(\$7,095)</b>	<b>\$309</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$1,116)</b>	<b>(\$343)</b>	<b>(\$983)</b>	<b>\$639</b>
49 Bank Cash Position, Beginning	9,047	8,274	7,999	275
50 <b>Bank Cash Position, Ending</b>	<b>\$7,930</b>	<b>\$7,930</b>	<b>\$7,016</b>	<b>\$914</b>
<b>Memo: Summary of Accounts</b>				
Operational	\$5,988			
Reserves (h)	1,943			
<b>Total Bank Cash Position</b>	<b>\$7,930</b>			

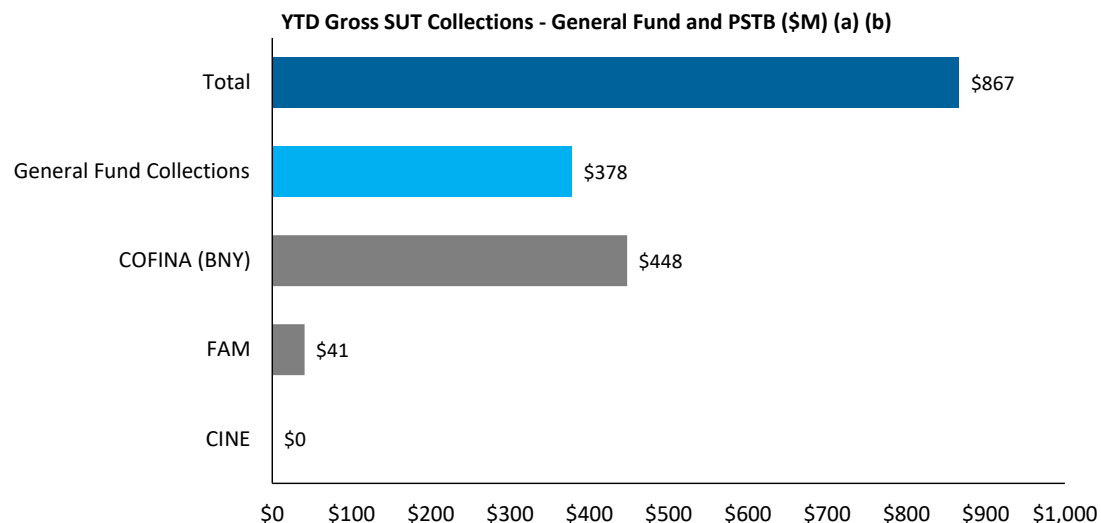
**Puerto Rico Department of Treasury | Hacienda***FY24 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (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 SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (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 \$90.1M in interest income in FY24 from earnings on the TSA cash balance.
- (d) 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.
- (e) 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).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) 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 September 29, 2023 there is \$6M 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. As of the date of the report, \$137.1M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received.

**Weekly FF Net Surplus (Deficit)**

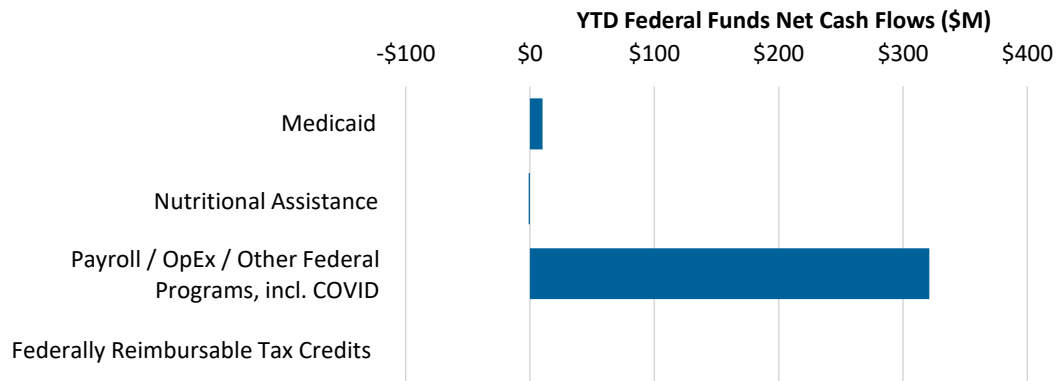
Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	62	(63)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	120	(93)	28
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 187</b>	<b>\$ (156)</b>	<b>\$ 32</b>

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ 5	\$ -	\$ 5
Nutritional Assistance Program (NAP)	62	(63)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	120	(93)	28
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 187</b>	<b>\$ (156)</b>	<b>\$ 32</b>

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

Medicaid (ASES)	\$ 609	\$ (599)	\$ 10
Nutritional Assistance Program (NAP)	756	(757)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	1,416	(1,095)	321
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 2,781</b>	<b>\$ (2,451)</b>	<b>\$ 330</b>

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ 609	\$ (599)	\$ 10
Nutritional Assistance Program (NAP)	756	(757)	(1)
Payroll / OpEx / Other Federal Programs, incl. COVID	1,416	(1,095)	321
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 2,781</b>	<b>\$ (2,451)</b>	<b>\$ 330</b>



Footnotes

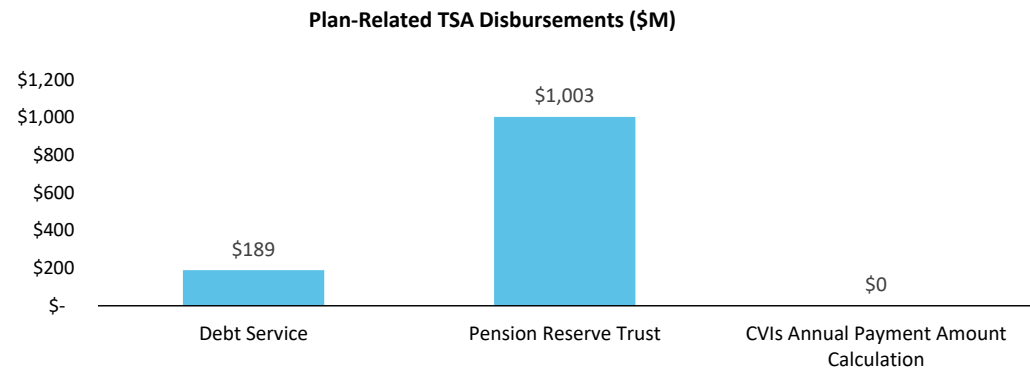
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

**Key Takeaways / Notes: Plan Disbursements**

- 1) A total of \$189M has been transferred out of the TSA for POA related payments during FY24. During this week, a payment of \$1.0B regarding the Plan of Adjustment Pension Reserve Trust was disbursed.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Debt Service	\$ 189
Pension Reserve Trust (a)	1,003
CVIs Annual Payment Amount Calculation (b)	0
<b>Total</b>	<b>\$ 1,192</b>



Footnotes

- (a) Additional Contribution to Pension Reserve Trust is expected to be disbursed on or before November 1, 2023.  
 (b) CVIs Annual Payment is expected to be disbursed on or before November 1, 2023.

## 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	\$ 182,183	\$ 35,607	\$ 217,790
081	Department of Education	132,309	14,510	146,819
049	Department of Transportation and Public Works	46,843	1,561	48,403
271	Office of Information Technology and Communications	47,335	124	47,459
025	Hacienda (entidad interna - fines de contabilidad)	20,206	13	20,218
045	Department of Public Security	12,365	0	12,365
095	Mental Health and Addiction Services Administration	11,137	31	11,168
127	Administration for Socioeconomic Development of the Family	10,466	107	10,573
241	Administration for Integral Development of Childhood	8,629	919	9,548
014	Environmental Quality Board	8,505	329	8,834
050	Department of Natural and Environmental Resources	8,205	10	8,215
024	Department of the Treasury	7,596	0	7,596
123	Families and Children Administration	6,027	84	6,111
311	Gaming Commission	5,950	-	5,950
126	Vocational Rehabilitation Administration	5,202	1	5,202
067	Department of Labor and Human Resources	5,073	50	5,123
120	Veterans Advocate Office	4,491	2	4,493
329	Socio-Economic Development Office	852	3,265	4,117
122	Department of the Family	3,838	21	3,859
078	Department of Housing	3,846	0	3,846
031	General Services Administration	3,698	-	3,698
137	Department of Correction and Rehabilitation	3,324	10	3,334
152	Elderly and Retired People Advocate Office	1,958	766	2,725
087	Department of Sports and Recreation	2,450	77	2,528
028	Commonwealth Election Commission	2,115	-	2,115
018	Planning Board	2,016	-	2,016
055	Department of Agriculture	1,938	-	1,938
043	Puerto Rico National Guard	1,898	9	1,906
124	Child Support Administration	1,661	-	1,661
105	Industrial Commission	1,147	1	1,148
038	Department of Justice	1,089	7	1,095
016	Office of Management and Budget	1,085	2	1,088
208	Contributions to Municipalities	-	698	698
026	Special Appropriations for the Central Government Retirement	645	-	645
022	Office of the Commissioner of Insurance	182	60	241
015	Office of the Governor	217	0	217
266	Office of Public Security Affairs	59	154	213
155	State Historic Preservation Office	181	4	185
030	Office of Administration and Transformation of HR in the Gov	165	-	165
023	Department of State	151	-	151
096	Women's Advocate Office	73	0	73
153	Advocacy for Persons with Disabilities of the Commonwealth	72	-	72
243	PNP Central Committee	54	-	54
220	Correctional Health	47	-	47
075	Office of the Financial Institutions Commissioner	45	-	45
298	Public Service Regulatory Board	43	0	43
062	Cooperative Development Commission	27	-	27

## 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
069	Department of Consumer Affairs	22	2	24
281	Office of the Electoral Comptroller	20	-	20
231	Health Advocate Office	19	-	19
226	Joint Special Counsel on Legislative Donations	15	-	15
068	Labor Relations Board	14	-	14
279	Public Service Appeals Commission	13	-	13
010	General Court of Justice	11	0	11
244	PIP Central Committee	9	-	9
037	Civil Rights Commission	6	-	6
060	Citizen's Advocate Office (Ombudsman)	4	0	4
139	Parole Board	4	-	4
029	Federal Affairs Administration	1	-	1
040	Puerto Rico Police	0	-	0
034	Investigation, Prosecution and Appeals Commission	0	0	0
065	Public Services Commission	0	-	0
	Other	0	-	0
<b>Total</b>		<b>\$ 557,535</b>	<b>\$ 58,426</b>	<b>615,961</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	\$ 10,134	\$ 14,120	\$ 8,972	\$ 184,564	\$ 217,790
081	Department of Education	53,333	46,143	9,043	38,299	146,819
049	Department of Transportation and Public Works	6,367	10,371	6,801	24,864	48,403
271	Office of Information Technology and Communications	4,605	1,177	4,876	36,802	47,459
025	Hacienda (entidad interna - fines de contabilidad)	1,672	1,428	1,921	15,197	20,218
045	Department of Public Security	2,137	1,934	1,874	6,421	12,365
095	Mental Health and Addiction Services Administration	2,994	2,126	369	5,679	11,168
127	Administration for Socioeconomic Development of the Family	2,422	1,467	296	6,388	10,573
241	Administration for Integral Development of Childhood	2,219	711	937	5,680	9,548
014	Environmental Quality Board	471	135	47	8,181	8,834
050	Department of Natural and Environmental Resources	1,080	2,544	684	3,907	8,215
024	Department of the Treasury	3,477	3,184	81	854	7,596
123	Families and Children Administration	2,931	1,149	519	1,511	6,111
311	Gaming Commission	86	142	170	5,553	5,950
126	Vocational Rehabilitation Administration	2,504	420	852	1,426	5,202
067	Department of Labor and Human Resources	883	1,036	540	2,663	5,123
120	Veterans Advocate Office	2	15	94	4,383	4,493
329	Socio-Economic Development Office	498	3,329	17	273	4,117
122	Department of the Family	1,109	1,201	489	1,060	3,859
078	Department of Housing	741	679	792	1,634	3,846
031	General Services Administration	275	2,430	70	923	3,698
137	Department of Correction and Rehabilitation	1,322	1,055	824	133	3,334
152	Elderly and Retired People Advocate Office	2,420	109	3	193	2,725
087	Department of Sports and Recreation	843	229	274	1,182	2,528
028	Commonwealth Election Commission	39	31	26	2,020	2,115
018	Planning Board	60	495	298	1,163	2,016
055	Department of Agriculture	71	444	143	1,280	1,938
043	Puerto Rico National Guard	682	315	306	602	1,906
124	Child Support Administration	657	180	292	533	1,661
105	Industrial Commission	185	60	8	895	1,148
038	Department of Justice	701	255	38	102	1,095
016	Office of Management and Budget	80	354	261	394	1,088
208	Contributions to Municipalities	448	-	-	250	698
026	Special Appropriations for the Central Government Retirees	2	11	2	629	645
022	Office of the Commissioner of Insurance	117	113	9	2	241
015	Office of the Governor	159	53	5	0	217
266	Office of Public Security Affairs	26	24	-	162	213
155	State Historic Preservation Office	58	48	14	65	185
030	Office of Administration and Transformation of HR in the Gov	19	1	78	67	165
023	Department of State	109	39	0	3	151
096	Women's Advocate Office	67	6	-	1	73
153	Advocacy for Persons with Disabilities of the Commonwealth	11	4	18	38	72
243	PNP Central Committee	-	-	-	54	54
220	Correctional Health	-	-	-	47	47
075	Office of the Financial Institutions Commissioner	41	4	-	-	45
298	Public Service Regulatory Board	42	1	-	-	43
062	Cooperative Development Commission	23	1	-	3	27
069	Department of Consumer Affairs	11	4	3	6	24
281	Office of the Electoral Comptroller	16	2	2	-	20
231	Health Advocate Office	-	18	1	-	19
226	Joint Special Counsel on Legislative Donations	-	14	-	1	15
068	Labor Relations Board	14	-	-	-	14

## 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
279	Public Service Appeals Commission	3	-	-	11	13
010	General Court of Justice	11	-	-	-	11
244	PIP Central Committee	-	-	-	9	9
037	Civil Rights Commission	2	2	-	2	6
060	Citizen's Advocate Office (Ombudsman)	4	0	-	0	4
139	Parole Board	3	-	0	-	4
029	Federal Affairs Administration	-	-	-	1	1
040	Puerto Rico Police	-	-	-	0	0
034	Investigation, Prosecution and Appeals Commission	0	0	-	0	0
	Other	-	-	-	0	0
<b>Total</b>		<b>\$ 108,187</b>	<b>\$ 99,613</b>	<b>\$ 42,049</b>	<b>\$ 366,112</b>	<b>\$ 615,961</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.