



**Requirement 1 (A)**

**GOVERNMENT OF PUERTO RICO**

Department of the Treasury

*Treasury Single Account ("TSA") FY 2024 Cash Flow  
For the month of July FY25*

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## Glossary

Term	Definition
<b>ACAA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASES</b>	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>CINE</b>	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>Deferred General Fund Receipts</b>	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>FAM</b>	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
<b>General Fund Collections</b>	- All gross tax collections received and deposited into the TSA from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online), and/or SURI, as well as certain pass-through collections and others.
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>Gross Payroll</b>	- Gross Payroll is equal to the sum of: (i) Net Payroll from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- The Liquidity Plan is the translation of the Certified Fiscal Plan ("CFP") and Certified Budget ("Budget") into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA. Cash flow bridges from the TSA to the CFP and Budget have been included to facilitate comparison.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
<b>NAP</b>	- NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>OMB</b>	- The Office of Management and Budget of Puerto Rico.
<b>Other Payroll</b>	- Other Payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>Other State Collections</b>	- Inflows related to various Health Department programs, the State Insurance Fund, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others.
<b>PayGo</b>	- PayGo - Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
<b>Plan of Adjustment ("Plan")</b>	- Plan to adjust the liabilities for the Commonwealth of Puerto Rico, the Puerto Rico Public Building Authority, and Employee Retirement System of the Government of Puerto Rico confirmed on 1/18/22 by the US District Court for the District of Puerto Rico under PROMESA.
<b>PRASA</b>	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PREPA</b>	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRITA</b>	- Puerto Rico Integrated Transport Authority, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- The PSTBA is an amount established under Act 91-2006, as amended, and the Sales Tax Revenue Bond Resolution, as amended and restated on June 10, 2009 (the "Bond Resolution"), that currently must be received by COFINA from 5.5% of the SUT before the Commonwealth can receive any of the other 5.5% SUT.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Receipts</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>SURI</b>	- Sistema Unificado de Rentas Internas is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers.
<b>SURI Sweep Account Transfers</b>	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
<b>TSA</b>	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2025 actual results compared to the FY2024 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.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- Data limitations and commentary:

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

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

<b>Bank Cash Position</b>	<b>July Cash Flow</b>	<b>YTD Net Cash Flow</b>
\$9,969	(\$80)	(\$80)

Fiscal Year 2025 began on July 1, 2024. The FY25 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, and weekly TSA cash flow reports will report actual results against the Liquidity Plan and include detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the cash flow report will be published with a comparison to the same period from FY24 to help provide context to the results.

**Puerto Rico Department of Treasury | Hacienda**  
*TSA Cash Flow Actual Results as of July 31, 2024*

<i>(figures in Millions)</i>		FY25 Actual	FY25 Actual (a)	FY24 Actual (a)	Variance YTD
		July	YTD	YTD	FY25 vs FY24
<b><u>State Collections</u></b>					
1	General fund collections (b)	\$1,151	\$1,151	\$909	\$242
2	Other fund revenues & Pass-throughs (c)	18	18	15	3
3	Special Revenue receipts	33	33	32	1
4	All Other state collections (d)	142	142	91	51
5	Sweep Account Transfers	-	-	-	-
6	<b>Subtotal - State collections (b)</b>	<b>\$1,344</b>	<b>\$1,344</b>	<b>\$1,047</b>	<b>\$297</b>
<b><u>Federal Fund Receipts</u></b>					
7	Medicaid	7	7	5	2
8	Nutrition Assistance Program	300	300	233	67
9	All Other Federal Programs	310	310	480	(170)
10	Other	-	-	-	-
11	<b>Subtotal - Federal Fund Receipts</b>	<b>\$618</b>	<b>\$618</b>	<b>\$718</b>	<b>(\$101)</b>
<b><u>Balance Sheet Related</u></b>					
12	Paygo charge	41	41	40	1
13	Other	-	-	-	-
14	<b>Subtotal - Other Inflows</b>	<b>\$41</b>	<b>\$41</b>	<b>\$40</b>	<b>\$1</b>
<b><u>Plan of Adjustment Related</u></b>					
15	Intragovernmental Transfers (e)	26	26	24	2
16	Other	-	-	-	-
17	<b>Subtotal - Plan Inflows</b>	<b>\$26</b>	<b>\$26</b>	<b>\$24</b>	<b>\$2</b>
18	<b>Total Inflows</b>	<b>\$2,028</b>	<b>\$2,028</b>	<b>\$1,830</b>	<b>\$199</b>
<b><u>Payroll and Related Costs (f)</u></b>					
19	General fund	(216)	(216)	(231)	15
20	Federal fund	(87)	(87)	(87)	0
21	Other State fund	(12)	(12)	(4)	(8)
22	<b>Subtotal - Payroll and Related Costs</b>	<b>(\$314)</b>	<b>(\$314)</b>	<b>(\$321)</b>	<b>\$7</b>
<b><u>Operating Disbursements (g)</u></b>					
23	General fund	(183)	(183)	(144)	(39)
24	Federal fund	(214)	(214)	(195)	(19)
25	Other State fund	(67)	(67)	(117)	50
26	<b>Subtotal - Vendor Disbursements</b>	<b>(\$464)</b>	<b>(\$464)</b>	<b>(\$456)</b>	<b>(\$8)</b>
<b><u>State-funded Budgetary Transfers</u></b>					
27	General Fund	(283)	(283)	(264)	(19)
28	Other State Fund	(11)	(11)	(7)	(4)
29	<b>Subtotal - Appropriations - All Funds</b>	<b>(\$294)</b>	<b>(\$294)</b>	<b>(\$271)</b>	<b>(\$23)</b>
<b><u>Federal Fund Transfers</u></b>					
30	Medicaid	(289)	(289)	-	(289)
31	Nutrition Assistance Program	(291)	(291)	(244)	(46)
32	All other federal fund transfers	(52)	(52)	(6)	(46)
33	<b>Subtotal - Federal Fund Transfers</b>	<b>(\$632)</b>	<b>(\$632)</b>	<b>(\$251)</b>	<b>(\$381)</b>
<b><u>Other Disbursements - All Funds</u></b>					
34	Retirement Contributions	(225)	(225)	(226)	1
35	Tax Refunds & other tax credits (h)	(122)	(122)	(106)	(16)
36	Title III Costs	(6)	(6)	(35)	30
37	Milestone Transfers	-	-	-	-
38	Custody Account Transfers	-	-	-	-
39	Other items paid from FY23 Surplus	-	-	-	-
40	Loans and Notes Transactions	-	-	16	(16)
41	All Other	-	-	-	-
42	<b>Subtotal - Other Disbursements - All Funds</b>	<b>(\$353)</b>	<b>(\$353)</b>	<b>(\$351)</b>	<b>(\$1)</b>
43	<b>Total Outflows</b>	<b>(\$2,108)</b>	<b>(\$2,108)</b>	<b>(\$1,713)</b>	<b>(\$396)</b>
44	<b>Net Operating Cash Flow</b>	<b>(\$80)</b>	<b>(\$80)</b>	<b>\$117</b>	<b>(\$197)</b>
45	Bank Cash Position, Beginning	10,049	10,049	8,274	1,776
46	<b>Bank Cash Position, Ending</b>	<b>\$9,969</b>	<b>\$9,969</b>	<b>\$8,391</b>	<b>\$1,579</b>
<b><u>Memo: Summary of Accounts</u></b>					
	Operational	\$7,952			
	Reserves (i)	2,017			
	<b>Total Bank Cash Position</b>	<b>\$9,969</b>			

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

**Puerto Rico Department of Treasury | Hacienda***FY25 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2025 actual results through July 31, 2024.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date of this report, the TSA has received \$39.8M in interest income in FY25 from earnings on the TSA cash balance.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 83-1991 and which are due and owing to the Commonwealth.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

**Puerto Rico Department of Treasury | Hacienda**

*General Fund Collections Summary*

**Key Takeaways / Notes**

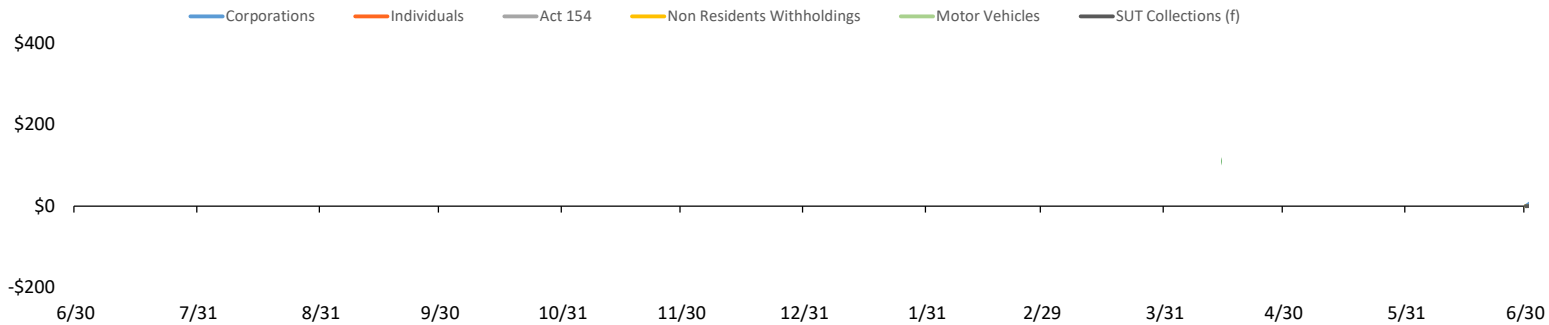
Accumulated collections into TSA sweep accounts are generally transferred to the TSA with a 7-10 days lag. Since May 31, 2023, the SURI Sweep Account balance was included as part of Other General Fund Collections. Typically, the Other General Fund includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

In accordance to Law 53-2021, funds previously transferred to HTA will now be part of the General Fund Collections.

**General Fund Collections Year to Date: Actual vs. Forecast (\$M)**

	Actual (a) YTD FY25	Actual YTD FY24	Var \$ FY25 vs FY24	Var % FY25 vs FY24
<b>General Fund Collections</b>				
Corporations	\$367	\$222	\$145	65%
Individuals	318	236	82	35%
Partnerships	11	5	6	118%
Act 154	8	13	(5)	-41%
Non Residents Withholdings	77	71	6	9%
Current Year Collections	77	70	7	10%
Current Year NRW for FEDE (Act 73-2008) (b)	-	1	(1)	-100%
Motor Vehicles	59	58	1	3%
Rum Tax (c)	22	22	(1)	-2%
Alcoholic Beverages	22	20	2	13%
Cigarettes (d)	9	12	(3)	-25%
Other General Fund	124	120	4	4%
<b>Total</b>	<b>\$1,017</b>	<b>\$779</b>	<b>\$238</b>	<b>31%</b>
SUT Collections (e)	134	131	4	3%
Current Year Collections	134	124	11	9%
FY20 Deferrals/Extensions	-	-	-	NA
<b>Total General Fund Collections</b>	<b>\$ 1,151</b>	<b>\$ 909</b>	<b>\$ 242</b>	<b>27%</b>

**YTD General Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)**



**Footnotes:**

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Negative variance relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.



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*Other State Fund Collections Summary*

**Key Takeaways / Notes**

- 1) Other State Fund Collections are higher than previous year. The variance in Special Revenue Fund is mainly driven by timing differences.
- 2) Other state collections variance is mainly driven by a higher receipts compared to previous year for Department of Health by \$13M and Commissioner of Financial Institution by \$13M. In addition, interest income is \$8M higher than previous year. This is primarily because the Federal Reserve has maintained interest rates at a steady level until inflation returns to the 2% target.

**Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)**

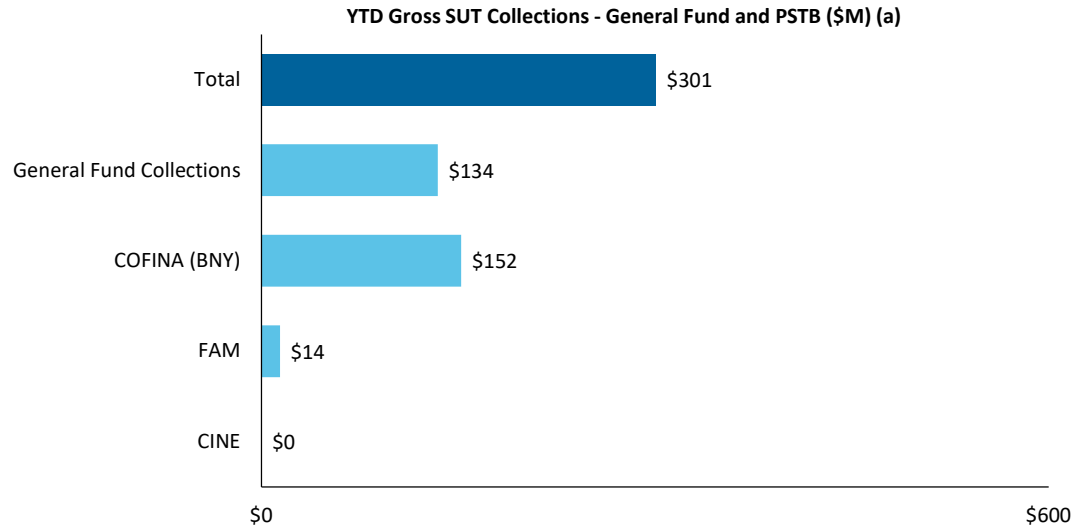
	Actual YTD FY25	Actual YTD FY24	Var \$ FY25 vs FY24	Var % FY25 vs FY24
<b>Other State Fund Collections</b>				
Other Fund Revenues & Pass-Throughs	\$18	\$15	\$3	23%
Electronic Lottery	—	-	-	NA
ASC Pass Through	\$4	2	2	114%
ACCA Pass Through	\$8	6	2	24%
Other	\$6	6	(0)	-4%
Special Revenue Fund (Agency Collections)	33	32	1	2%
Department of Education	0	0	0	54%
Department of Health	7	7	0	2%
Department of State	1	2	(0)	-20%
All Other	25	24	1	3%
Other State Collections	142	91	51	56%
Interests Income	40	32	8	23%
Gambling Commission of the Government of Puerto Rico	38	32	6	20%
Department of Housing	4	0	4	24267%
Department of Health	22	9	13	147%
Office of the Commissioner of Insurance	1	0	1	362%
Funds under the Custody of the Department of Treasury	7	1	7	1228%
Commissioner of the Financial Institution	14	1	13	1088%
All Other	16	16	(0)	-3%
<b>Total</b>	<b>\$193</b>	<b>\$138</b>	<b>\$55</b>	<b>40%</b>

**Puerto Rico Department of Treasury | Hacienda**

*Sales and Use Tax Collections Summary*

**Key Takeaways / Notes**

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 31, 2024 there is \$342M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

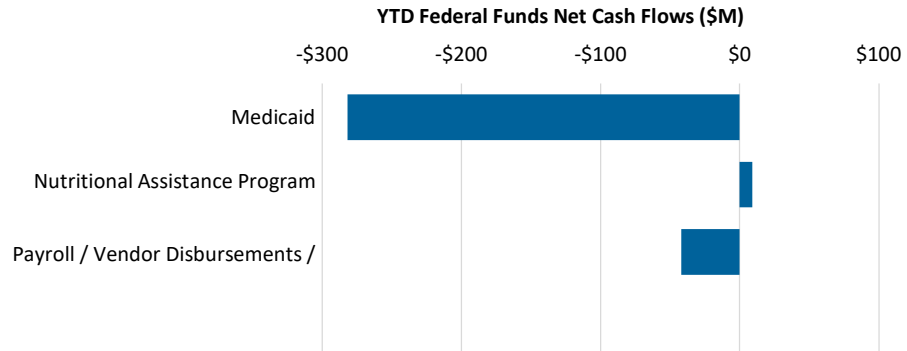
**Puerto Rico Department of Treasury | Hacienda**  
*Federal Funds Net Cash Flow Summary*

**Key Takeaways / Notes**

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of this report, \$0M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$52M) was disbursed and is reported as All Other Federal Funds Transfers.

Monthly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 7	\$ (289)	\$ (282)
Nutritional Assistance Program (NAP)	300	(291)	9
Payroll / OpEx / Other Federal Programs, incl. COVID	310	(352)	(42)
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$618</b>	<b>\$ (932)</b>	<b>\$ (315)</b>

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 7	\$ (289)	\$ (282)
Nutritional Assistance Program (NAP)	300	(291)	9
Payroll / OpEx / Other Federal Programs, incl. COVID	310	(352)	(42)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	<i>310</i>	<i>(301)</i>	<i>10</i>
<i>COVID-19 Federal Funds (CRF &amp; CSFRF)</i>	<i>-</i>	<i>(52)</i>	<i>(52)</i>
Federally Reimbursable Tax Credits	-	-	-
<b>Total (a)</b>	<b>\$ 618</b>	<b>\$ (932)</b>	<b>\$ (315)</b>



**Footnotes**

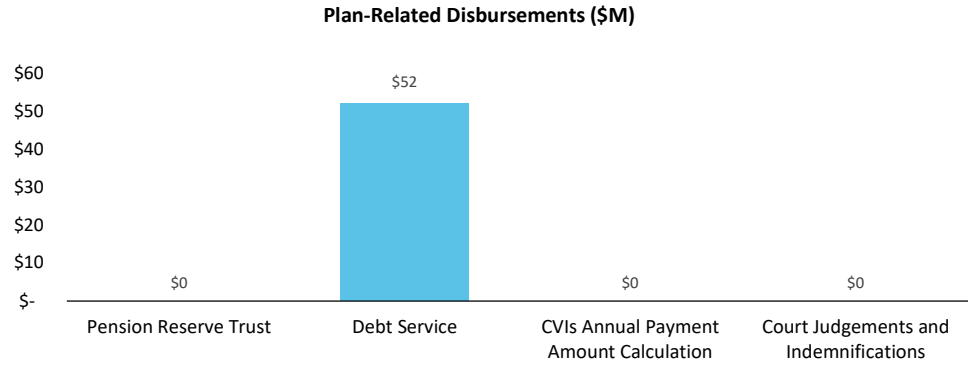
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

**Key Takeaways / Notes: Plan Disbursements**

- 1) A total of \$52M has been transferred out of the TSA for POA related payments during FY24. Of this, \$52M was for Eminent Domain Claims payments, which were not forecasted in the LP.

<b>Plan-Related TSA Disbursements (\$M)</b>	<b>Actual YTD</b>
Pension Reserve Trust	\$ -
Debt Service	52
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
<b>Total</b>	<b>\$ 52</b>



## Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 195,299	\$ 6,864	\$ 202,164
081	Department of Education	179,449	7,298	186,747
049	Department of Transportation and Public Works	43,743	644	44,387
025	Hacienda (entidad interna - fines de contabilidad)	31,751	793	32,544
024	Department of the Treasury	15,210	6	15,215
271	Office of Information Technology and Communications	13,582	71	13,652
045	Department of Public Security	13,266	10	13,276
067	Department of Labor and Human Resources	11,850	110	11,960
241	Administration for Integral Development of Childhood	11,177	-	11,177
127	Administration for Socioeconomic Development of the Family	10,188	156	10,344
014	Environmental Quality Board	9,417	331	9,748
095	Mental Health and Addiction Services Administration	9,131	42	9,173
050	Department of Natural and Environmental Resources	8,972	57	9,029
079	Automobile Accident Compensation Administration	-	7,959	7,959
122	Department of the Family	7,227	-	7,227
028	Commonwealth Election Commission	6,070	1	6,071
137	Department of Correction and Rehabilitation	5,980	0	5,981
031	General Services Administration	5,292	-	5,292
038	Department of Justice	5,156	0	5,157
123	Families and Children Administration	4,850	62	4,913
120	Veterans Advocate Office	4,527	2	4,530
329	Socio-Economic Development Office	564	3,324	3,888
016	Office of Management and Budget	3,775	3	3,778
126	Vocational Rehabilitation Administration	3,498	4	3,502
087	Department of Sports and Recreation	3,166	78	3,244
124	Child Support Administration	2,582	-	2,582
043	Puerto Rico National Guard	2,522	3	2,525
311	Gaming Commission	2,342	25	2,367
055	Department of Agriculture	2,186	-	2,186
018	Planning Board	1,771	0	1,771
078	Department of Housing	1,618	-	1,618
155	State Historic Preservation Office	1,274	4	1,278
105	Industrial Commission	1,110	1	1,111
208	Contributions to Municipalities	-	810	810
026	Special Appropriations for the Central Government Retirement System	739	-	739
023	Department of State	731	-	731
096	Women's Advocate Office	676	0	677
152	Elderly and Retired People Advocate Office	494	89	582
015	Office of the Governor	379	-	379
143	Office of Protection and Advocacy of Persons with Disabilities	372	-	372
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	183	44	227

**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...*

<b>ID</b>	<b>Agency Name</b>	<b>3rd Party Payables</b>	<b>Intergovernmental Payables</b>	<b>Total</b>
022	Office of the Commissioner of Insurance	200	-	200
242	PPD Central Committee	180	-	180
298	Public Service Regulatory Board	178	0	178
220	Correctional Health	166	-	166
030	Office of Administration and Transformation of HR in the Govt.	123	-	123
281	Office of the Electoral Comptroller	95	-	95
069	Department of Consumer Affairs	82	-	82
068	Labor Relations Board	36	-	36
075	Office of the Financial Institutions Commissioner	33	-	33
231	Health Advocate Office	28	-	28
062	Cooperative Development Commission	27	-	27
279	Public Service Appeals Commission	21	-	21
037	Civil Rights Commission	16	-	16
244	PIP Central Committee	13	-	13
139	Parole Board	12	-	12
226	Joint Special Counsel on Legislative Donations	9	-	9
021	Emergency Management and Disaster Administration Agency	7	-	7
060	Citizen's Advocate Office (Ombudsman)	6	0	6
266	Office of Public Security Affairs	4	-	4
	Other	4	0	4
<b>Total</b>		<b>\$ 623,357</b>	<b>\$ 28,793</b>	<b>652,150</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	\$ 16,028	\$ 16,433	\$ 8,294	\$ 161,408	\$ 202,164
081	Department of Education	39,776	55,105	21,964	69,902	186,747
049	Department of Transportation and Public Works	2,195	9,626	5,243	27,323	44,387
025	Hacienda (entidad interna - fines de contabilidad)	6,095	295	529	25,625	32,544
024	Department of the Treasury	1,854	12,068	344	950	15,215
271	Office of Information Technology and Communications	1,543	5,099	2,511	4,499	13,652
045	Department of Public Security	3,056	2,352	2,291	5,576	13,276
067	Department of Labor and Human Resources	2,248	3,585	1,810	4,317	11,960
241	Administration for Integral Development of Childhood	1,574	1,985	930	6,688	11,177
127	Administration for Socioeconomic Development of the Family	4,269	1,117	617	4,340	10,344
014	Environmental Quality Board	527	403	104	8,714	9,748
095	Mental Health and Addiction Services Administration	3,418	2,360	960	2,435	9,173
050	Department of Natural and Environmental Resources	1,100	2,045	898	4,985	9,029
079	Automobile Accident Compensation Administration	7,959	-	-	-	7,959
122	Department of the Family	1,475	2,262	1,475	2,014	7,227
028	Commonwealth Election Commission	4,025	689	677	680	6,071
137	Department of Correction and Rehabilitation	1,697	1,642	673	1,969	5,981
031	General Services Administration	453	1,294	230	3,315	5,292
038	Department of Justice	2,699	1,624	258	576	5,157
123	Families and Children Administration	2,426	636	459	1,392	4,913
120	Veterans Advocate Office	16	70	8	4,436	4,530
329	Socio-Economic Development Office	31	3,442	105	310	3,888
016	Office of Management and Budget	2,255	719	277	527	3,778
126	Vocational Rehabilitation Administration	1,036	1,140	244	1,082	3,502
087	Department of Sports and Recreation	201	439	1,157	1,447	3,244
124	Child Support Administration	528	1,144	219	691	2,582
043	Puerto Rico National Guard	544	464	750	766	2,525
311	Gaming Commission	122	2,017	191	38	2,367
055	Department of Agriculture	22	185	122	1,858	2,186
018	Planning Board	589	402	227	553	1,771
078	Department of Housing	149	443	447	579	1,618
155	State Historic Preservation Office	373	690	114	101	1,278
105	Industrial Commission	184	96	55	776	1,111
208	Contributions to Municipalities	-	-	-	810	810
026	Special Appropriations for the Central Government Retirement Sys	-	14	11	714	739
023	Department of State	230	339	36	126	731
096	Women's Advocate Office	380	156	66	74	677
152	Elderly and Retired People Advocate Office	155	112	43	272	582
015	Office of the Governor	249	21	56	54	379
143	Office of Protection and Advocacy of Persons with Disabilities	-	6	330	36	372
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	22	46	2	157	227
022	Office of the Commissioner of Insurance	115	22	14	49	200

**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...*

<b>ID</b>	<b>Agency Name</b>	<b>0 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>Over 90 days</b>	<b>Total</b>
242	PPD Central Committee	16	5	8	150	180
298	Public Service Regulatory Board	62	116	0	0	178
220	Correctional Health	-	119	5	42	166
030	Office of Administration and Transformation of HR in the Govt.	85	29	-	10	123
281	Office of the Electoral Comptroller	34	60	0	0	95
069	Department of Consumer Affairs	54	13	7	8	82
068	Labor Relations Board	21	15	-	-	36
075	Office of the Financial Institutions Commissioner	19	14	-	-	33
231	Health Advocate Office	6	20	1	0	28
062	Cooperative Development Commission	16	11	-	-	27
279	Public Service Appeals Commission	12	8	-	1	21
037	Civil Rights Commission	6	10	-	0	16
244	PIP Central Committee	13	-	-	-	13
139	Parole Board	6	2	-	4	12
226	Joint Special Counsel on Legislative Donations	6	3	-	0	9
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
060	Citizen's Advocate Office (Ombudsman)	6	-	-	0	6
266	Office of Public Security Affairs	2	1	-	1	4
	Other	-	4	-	1	4
<b>Total</b>		<b>\$ 111,982</b>	<b>\$ 133,017</b>	<b>\$ 54,764</b>	<b>\$ 352,387</b>	<b>\$ 652,150</b>

Footnotes:

(a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.*

(b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*



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

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

	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	49 - Department of Transportation and Public Works	25 - Haciendas (entidad interna - fines de contabilidad)	24 - Department of the Treasury	271 - Office of Information Technology and Communications	45 - Department of Public Security	67 - Department of Labor and Human Resources	241 - Administration for Integral Development of Childh...	127 - Administration for Socioeconomic Development of L...	14 - Environmental Quality Board	95 - Mental Health and Addiction Services Administration	50 - Department of Natural and Environmental Resources	79 - Automobile Accident Compensation Administration	122 - Department of the Family	28 - Commonwealth Election Commission	137 - Department of Correction and Rehabilitation	31 - General Services Administration	38 - Department of Justice	123 - Families and Children Administration	120 - Veterans Advocate Office	329 - Socio-Economic Development Office	16 - Office of Management and Budget	126 - Vocational Rehabilitation Administration	87 - Department of Sports and Recreation	Other	
<b>Invoice</b>	<b>28,793</b>	<b>6,864</b>	<b>7,298</b>	<b>644</b>	<b>793</b>	<b>6</b>	<b>71</b>	<b>10</b>	<b>110</b>	<b>-</b>	<b>156</b>	<b>331</b>	<b>42</b>	<b>57</b>	<b>#####</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>62</b>	<b>2</b>	<b>3,324</b>	<b>3</b>	<b>4</b>	<b>78</b>	<b>976</b>	
Automobile Accident Compensation Administration	7,960	0	-	-	-	1	-	-	-	-	-	-	-	-	#####	-	-	-	-	-	-	-	-	-	-	-	-	0
Department of Health	3,393	3,378	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	3,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,324	-	-	-	-	-
Infrastructure Financing Authority	1,507	637	91	-	779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	1,099	98	1,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	970	812	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	816	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810
Agricultural Enterprises Development Administrat...	568	-	568	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Caguas	540	-	540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	509	19	124	366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	470	461	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	394	-	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	394	-	394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	323	227	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ponce	312	-	166	99	-	-	-	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Villalba	303	-	303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	299	65	234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	276	75	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	263	-	263	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barceloneta	227	-	50	178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	217	-	197	-	13	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	193	-	193	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	177	-	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
Municipio De Cidra	169	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayama	151	-	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	148	-	-	-	-	-	-	-	-	148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	140	90	1	-	-	-	-	-	-	-	-	50	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	140	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Coamo	137	123	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	125	108	-	2	-	1	-	10	0	-	-	-	-	-	-	-	-	-	-	0	-	-	-	0	1	2	2	-
Municipio De Canovanas	121	115	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	118	5	113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	107	-	104	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	103	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Moca	101	12	89	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	96	-	96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	95	-	-	-	-	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
Municipio De Aqasco	84	84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Mayaguez	77	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Jayuya	74	-	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	72	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	72	66	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Quebradillas	71	-	71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	58	34	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Loiza	57	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio San German	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Santa Isabel	49	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio San German	48	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	46	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Penuelas	44	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Broadcasting Corporation	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	42	-	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
Municipio De Naguabo	41	-	11	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

Invoicer	ID - Central Government Agency																										
	28,793	6,864	7,298	644	793	6	71	10	110	-	156	331	42	57	#####	1	0	-	0	62	2	3,324	3	4	78	976	
Municipio De Aguadilla	39	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Barranquitas	36	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U S Department Of Labor	34	-	-	-	-	-	-	-	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	32	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	31	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Humacao	29	-	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guaynabo	26	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ceiba	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Lajas	24	-	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Adjuntas	18	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Morovis	17	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Development Company	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Alta	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	16	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Isabela	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cabo Rojo	15	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maricao	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Marias	14	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Fajardo	13	8	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Insurance Fund Corporation	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rincon	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hatillo	12	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Transportation and Public Works	11	0	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juana Diaz	11	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Sabana Grande	10	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Corozal	10	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naranjito	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Hormigueros	9	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Salinas	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Florida	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cayey	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guanica	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Dorado	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vieques	7	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	7	5	-	-	-	-	-	-	-	-	-	2	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Authority of Puerto Rico	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Quality Board	5	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Agencies	5	-	3	-	2	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Culebra	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office of Administration and Transformation of H...	4	0	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departamento De Seguridad Publ	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
US Postal Service	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Patillas	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-
Puerto Rico Police	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Master	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departamento Del Trabajo(Segur	2	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	2	6	-	-	-	-	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	0

(a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to realize improvements in reporting and efficiency continue as of the date of this report.  
 (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.