



GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2025 Cash Flow
As of July 12, 2024*

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.
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	- The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
TSA	- Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD 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.
- 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
\$10,089

Weekly Cash Flow
(\$38)

YTD Net Cash Flow
(\$59)

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, 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 FY24 to help contextualize results.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results for the Week Ended July 12, 2024

	FY25 Actual 7/12	FY25 Actual YTD	FY24 Actual YTD	Variance YTD FY25 vs FY24	
<i>(figures in Millions)</i>					
State Collections					
1	General fund collections (a)	\$306	\$405	\$453	(\$48)
2	Other fund revenues & Pass-throughs (b)	2	7	6	0
3	Special Revenue receipts	5	9	11	(2)
4	All Other state collections (c)	44	79	54	26
5	Subtotal - State collections	\$358	\$499	\$524	(\$25)
Federal Fund Receipts					
6	Medicaid	-	-	6	(6)
7	Nutrition Assistance Program	110	130	101	29
8	All Other Federal Programs	45	89	207	(117)
9	Other	-	-	1	(1)
10	Subtotal - Federal Fund receipts	\$155	\$219	\$315	(\$96)
Balance Sheet Related					
11	Paygo charge	3	9	13	(4)
12	Other	-	-	-	-
13	Subtotal - Other Inflows	\$3	\$9	\$13	(\$4)
Plan of Adjustment Related					
14	CW Intragovernmental Transfers (d)	26	26	-	26
15	Other	-	-	-	-
16	Subtotal - Plan Inflows	\$26	\$26	-	\$26
17	Total Inflows	\$542	\$754	\$852	(\$98)
Payroll and Related Costs (e)					
18	General fund	(92)	(109)	(123)	14
19	Federal fund	(29)	(36)	(43)	6
20	Other State fund	(3)	(6)	(6)	1
21	Subtotal - Payroll and Related Costs	(\$124)	(\$151)	(\$172)	\$21
Operating Disbursements (f)					
22	General fund	(46)	(75)	(70)	(5)
23	Federal fund	(59)	(84)	(99)	16
24	Other State fund	(9)	(24)	(36)	12
25	Subtotal - Vendor Disbursements	(\$114)	(\$183)	(\$205)	\$22
State-funded Budgetary Transfers					
26	General Fund	(126)	(172)	(182)	11
27	Other State Fund	(6)	(17)	(9)	(8)
28	Subtotal - Appropriations - All Funds	(\$132)	(\$188)	(\$191)	\$3
Federal Fund Transfers					
29	Medicaid	(3)	(3)	-	(3)
30	Nutrition Assistance Program	(62)	(116)	(102)	(14)
31	All other federal fund transfers	(3)	(6)	(5)	(1)
32	Subtotal - Federal Fund Transfers	(\$68)	(\$125)	(\$107)	(\$18)
Other Disbursements - All Funds					
33	Retirement Contributions	(109)	(116)	(121)	6
34	Tax Refunds & other tax credits (g)	(33)	(49)	(72)	23
35	Title III Costs	-	-	(28)	28
36	State Cost Share	-	-	-	-
37	Milestone Transfers	-	-	-	-
38	Custody Account Transfers	-	-	-	-
39	Other items paid from FY24 Surplus	-	-	-	-
40	Loans and Notes Transactions	-	-	16	(16)
41	All Other	-	-	-	-
42	Subtotal - Other Disbursements - All Funds	(\$142)	(\$165)	(\$205)	\$40
Plan of Adjustment Related					
43	Disbursements to Paying Agent	-	-	-	-
44	Direct Disbursements	-	-	-	-
45	Subtotal - Plan Disbursements	-	-	-	-
46	Total Outflows	(\$580)	(\$813)	(\$881)	\$68
47	Net Operating Cash Flow	(\$38)	(\$59)	(\$29)	(\$30)
48	Bank Cash Position, Beginning	10,128	10,148	8,274	1,875
49	Bank Cash Position, Ending	\$10,089	\$10,089	\$8,245	\$1,844
Memo: Summary of Accounts					
	Operational	\$8,072			
	Reserves (h)	2,017			
	Total Bank Cash Position	\$10,089			

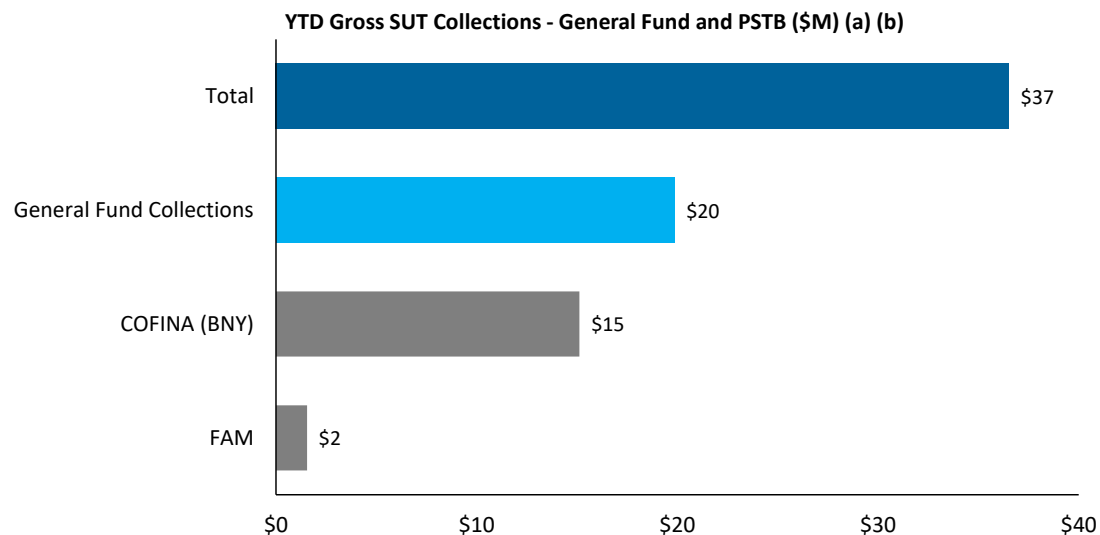
Puerto Rico Department of Treasury | Hacienda*FY24 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (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 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 of this report, the TSA has received \$30.1M in interest income in FY25 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 July 12, 2024 there is \$51M 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.

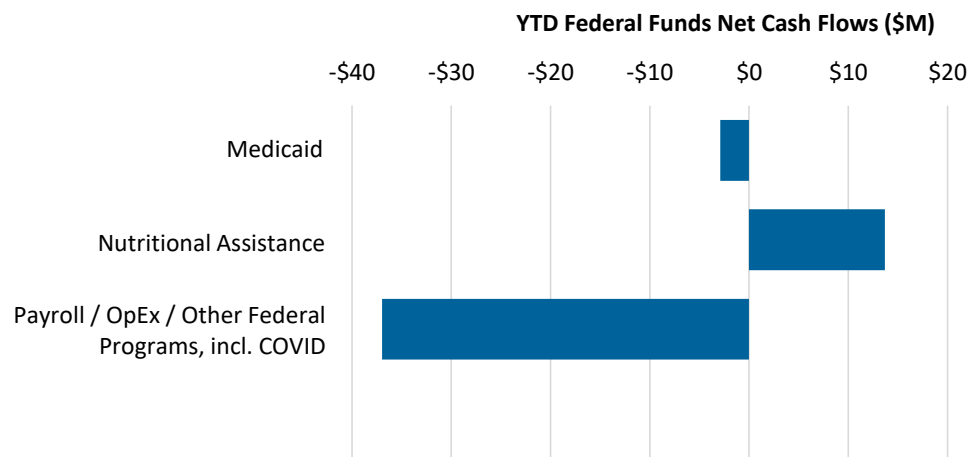
Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary (a)

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.
- 2) As of the date of the report, \$6M related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds were disbursed and reported herein as All Other Federal Funds Transfers.

Weekly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ -	\$ (3)	\$ (3)
Nutritional Assistance Program (NAP)	110	(62)	47
Payroll / OpEx / Other Federal Programs, incl. COVID	45	(91)	(46)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	45	(88)	(43)
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	-	(3)	(3)
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 155	\$ (156)	\$ (2)

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ -	\$ (3)	\$ (3)
Nutritional Assistance Program (NAP)	130	(116)	14
Payroll / OpEx / Other Federal Programs, incl. COVID	89	(126)	(37)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	89	(120)	(31)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	-	(6)	(6)
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 219	\$ (245)	\$ (26)



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

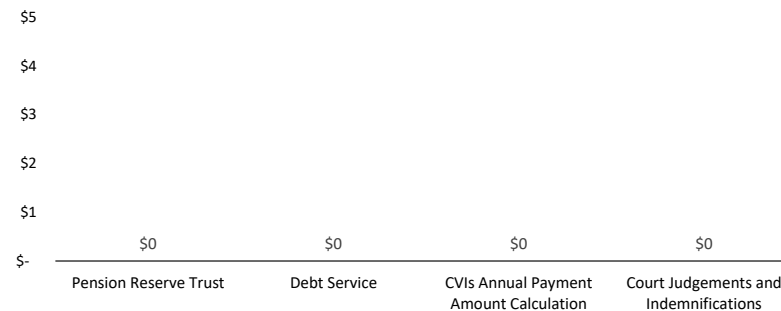
Key Takeaways / Notes: Plan Disbursements

- 1) The General Obligation's payment of \$52M corresponding to July 2024 was made on June 28, 2024 (FY2024).

Plan-Related TSA Disbursements (\$M)

	<u>Actual YTD</u>
Pension Reserve Trust	\$ -
Debt Service	-
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
Total	<u>\$ -</u>

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
081	Department of Education	\$ 222,989	31,711	\$ 254,700
071	Department of Health	199,664	9,738	209,403
049	Department of Transportation and Public Works	42,702	22	42,724
025	Hacienda (entidad interna - fines de contabilidad)	27,754	795	28,549
024	Department of the Treasury	19,350	232	19,582
241	Administration for Integral Development of Childhood	16,572	2	16,574
271	Office of Information Technology and Communications	15,315	129	15,444
045	Department of Public Security	12,074	30	12,105
067	Department of Labor and Human Resources	10,486	77	10,562
329	Socio-Economic Development Office	6,878	3,324	10,202
137	Department of Correction and Rehabilitation	9,836	2	9,838
095	Mental Health and Addiction Services Administration	9,780	9	9,790
050	Department of Natural and Environmental Resources	9,321	57	9,378
014	Environmental Quality Board	8,842	329	9,171
127	Administration for Socioeconomic Development of the Famil	8,404	156	8,560
122	Department of the Family	7,314	63	7,377
123	Families and Children Administration	6,544	169	6,713
023	Department of State	6,473	-	6,473
120	Veterans Advocate Office	5,143	2	5,146
028	Commonwealth Election Commission	4,564	1	4,565
038	Department of Justice	4,335	18	4,353
087	Department of Sports and Recreation	3,738	78	3,817
078	Department of Housing	3,403	327	3,729
126	Vocational Rehabilitation Administration	3,293	15	3,308
220	Correctional Health	3,169	-	3,169
055	Department of Agriculture	2,759	-	2,759
311	Gaming Commission	2,451	1	2,451
043	Puerto Rico National Guard	2,389	2	2,392
124	Child Support Administration	2,123	8	2,131
016	Office of Management and Budget	1,895	3	1,898
018	Planning Board	1,721	0	1,721
031	General Services Administration	1,561	-	1,561
105	Industrial Commission	1,167	2	1,170
208	Contributions to Municipalities	-	810	810
026	Special Appropriations for the Central Government Retireme	734	-	734
152	Elderly and Retired People Advocate Office	681	35	716
096	Women's Advocate Office	684	0	684
155	State Historic Preservation Office	553	4	556
266	Office of Public Security Affairs	99	319	418

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
143	Office of Protection and Advocacy of Persons with Disabilities	390	-	390
298	Public Service Regulatory Board	244	0	244
153	Advocacy for Persons with Disabilities of the Commonwealth	186	44	230
022	Office of the Commissioner of Insurance	196	-	196
015	Office of the Governor	185	1	186
030	Office of Administration and Transformation of HR in the Gov	89	0	89
281	Office of the Electoral Comptroller	60	-	60
037	Civil Rights Commission	42	-	42
069	Department of Consumer Affairs	35	-	35
231	Health Advocate Office	31	-	31
075	Office of the Financial Institutions Commissioner	27	-	27
062	Cooperative Development Commission	23	-	23
068	Labor Relations Board	16	-	16
139	Parole Board	9	3	13
279	Public Service Appeals Commission	9	-	9
226	Joint Special Counsel on Legislative Donations	7	-	7
021	Emergency Management and Disaster Administration Agency	7	-	7
060	Citizen's Advocate Office (Ombudsman)	3	0	4
034	Investigation, Prosecution and Appeals Commission	1	0	1
040	Puerto Rico Police	0	-	0
	Other	-	-	-
Total		\$ 688,323	\$ 48,521	\$ 736,844

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
081	Department of Education	\$ 90,717	\$ 59,419	\$ 22,411	\$ 82,153	\$ 254,700
071	Department of Health	20,967	17,697	8,902	161,836	209,403
049	Department of Transportation and Public Works	6,510	8,505	2,713	24,997	42,724
025	Hacienda (entidad interna - fines de contabilidad)	2,263	454	2,670	23,162	28,549
024	Department of the Treasury	17,473	737	611	761	19,582
241	Administration for Integral Development of Childhood	6,869	2,052	1,009	6,644	16,574
271	Office of Information Technology and Communications	4,891	4,432	1,630	4,491	15,444
045	Department of Public Security	3,089	3,142	595	5,280	12,105
067	Department of Labor and Human Resources	3,893	1,784	1,451	3,434	10,562
329	Socio-Economic Development Office	3,548	6,344	62	248	10,202
137	Department of Correction and Rehabilitation	5,091	931	1,537	2,278	9,838
095	Mental Health and Addiction Services Administration	4,792	1,836	1,211	1,951	9,790
050	Department of Natural and Environmental Resources	2,269	1,870	974	4,265	9,378
014	Environmental Quality Board	249	145	96	8,680	9,171
127	Administration for Socioeconomic Development of the Family	2,385	1,375	593	4,206	8,560
122	Department of the Family	2,159	2,077	1,682	1,460	7,377
123	Families and Children Administration	4,109	1,052	252	1,299	6,713
023	Department of State	695	5,647	6	126	6,473
120	Veterans Advocate Office	697	13	4	4,433	5,146
028	Commonwealth Election Commission	328	2,169	884	1,184	4,565
038	Department of Justice	3,273	493	32	555	4,353
087	Department of Sports and Recreation	1,226	1,089	1,261	240	3,817
078	Department of Housing	1,140	1,063	566	961	3,729
126	Vocational Rehabilitation Administration	1,557	669	151	930	3,308
220	Correctional Health	3,123	13	-	33	3,169
055	Department of Agriculture	571	128	100	1,960	2,759
311	Gaming Commission	2,213	224	4	10	2,451
043	Puerto Rico National Guard	707	618	536	531	2,392
124	Child Support Administration	834	568	352	377	2,131
016	Office of Management and Budget	701	556	92	549	1,898
018	Planning Board	323	374	260	764	1,721
031	General Services Administration	378	358	193	632	1,561
105	Industrial Commission	276	112	23	758	1,170
208	Contributions to Municipalities	-	-	-	810	810
026	Special Appropriations for the Central Government Retirement System	11	11	13	700	734
152	Elderly and Retired People Advocate Office	279	145	89	203	716
096	Women's Advocate Office	521	27	69	67	684
155	State Historic Preservation Office	207	145	192	13	556
266	Office of Public Security Affairs	57	41	0	320	418
143	Office of Protection and Advocacy of Persons with Disabilities	10	14	333	33	390
298	Public Service Regulatory Board	232	5	6	1	244
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	47	9	9	165	230
022	Office of the Commissioner of Insurance	130	15	1	49	196
015	Office of the Governor	95	25	57	10	186
030	Office of Administration and Transformation of HR in the Govt.	37	41	-	11	89
281	Office of the Electoral Comptroller	22	37	-	1	60
037	Civil Rights Commission	29	7	3	3	42
069	Department of Consumer Affairs	15	12	-	9	35
231	Health Advocate Office	29	1	0	0	31
075	Office of the Financial Institutions Commissioner	27	-	-	-	27

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
062	Cooperative Development Commission	12	10	-	-	23
068	Labor Relations Board	16	-	0	-	16
139	Parole Board	9	-	-	4	13
279	Public Service Appeals Commission	8	-	-	1	9
226	Joint Special Counsel on Legislative Donations	5	2	-	0	7
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
060	Citizen's Advocate Office (Ombudsman)	3	-	-	0	4
034	Investigation, Prosecution and Appeals Commission	1	-	0	0	1
040	Puerto Rico Police	-	-	-	0	0
Total		\$ 201,120	\$ 128,491	\$ 53,635	\$ 353,597	\$ 736,844

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.