

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



**Requirement 2 (E)**  
**Government of Puerto Rico**  
*Invoice Processing KPI's*  
*For the month of May FY2026*

**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. 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*

- *This document does not constitute an audit of compliance with any federal law, rule or regulation.*
- *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*
- *Continuous efforts are being made to enhance data integrity progressively.*

**Puerto Rico Department of the Treasury**  
**Central Accounting Area**  
**Invoice Processing Capacity Analysis**  
**May 31, 2026**

*Overview:*

*Effective March 1st, 2018, the Puerto Rico Department of the Treasury (Treasury) implemented an online invoice registry (AP Portal) for 3rd party vendors to report all invoices dated from said date onward. Government Agencies (Agencies) were instructed by Treasury to upload all valid 3rd party vendor invoices dated prior to March 1st, 2018 into the AP Portal.*

*Invoice Processing General Overview:*

*Per Treasury's Circular Letter 1300-60-25, 3rd party vendors are responsible for submitting physical invoices to Agencies as well as uploading them to the AP Portal. Agencies are instructed to process only those physical invoices that are also registered in the AP Portal. For an invoice to be considered as processed, Agencies must verify budget availability and compliance of supporting documentation. Once invoices are processed and approved for payment, a payment voucher is generated and sent to Treasury.*

*Purpose of Report:*

*This report presents, for each individual Agency, the actual unprocessed invoice backlog reported in Treasury's AP Portal and compares it to the average monthly processed vouchers count (for FY 2026) to determine the length of time (in months) expected to process the complete backlog, assuming zero invoice inflow.*

*Limitations:*

*Invoice processing FTE's have not yet been determined for each Agency, said information is pending to be received for further analysis including, but not limited to, invoices processing capacity per FTE and possible FTE's required for complete backlog processing in a given timeframe.*

**Puerto Rico Department of Treasury | Hacienda****Unprocessed Invoices Backlog Executive Summary as of May 31, 2026***(figures in thousands)***Top Five Agencies by Total Unprocessed Invoice Amount**

| ID                        | Agency                                             | Total (\$)       | Unprocessed      | Est. Months to Process |
|---------------------------|----------------------------------------------------|------------------|------------------|------------------------|
|                           |                                                    | Invoices         | Complete Backlog |                        |
| 071                       | Department of Health                               | \$187,578        |                  | 7.00                   |
| 025                       | Hacienda (entidad interna - fines de contabilidad) | 106,251          |                  | 1.75                   |
| 049                       | Department of Transportation and Public Works      | 33,127           |                  | 1.25                   |
| 067                       | Department of Labor and Human Resources            | 21,200           |                  | 5.25                   |
| 045                       | Department of Public Safety                        | 20,850           |                  | 1.25                   |
| Total Top Five            |                                                    | \$369,005        |                  |                        |
| All Other                 |                                                    | 126,913          |                  |                        |
| <b>Total All Agencies</b> |                                                    | <b>\$495,918</b> |                  |                        |

**Top Five Agencies by Estimated Months to Process Complete Invoice Backlog**

| ID                        | Agency                                         | Total (\$)       | Unprocessed      | Est. Months to Process |
|---------------------------|------------------------------------------------|------------------|------------------|------------------------|
|                           |                                                | Invoices         | Complete Backlog |                        |
| 014                       | Environmental Quality Board                    | \$10,976         |                  | 12.25                  |
| 071                       | Department of Health                           | 187,578          |                  | 7.00                   |
| 067                       | Department of Labor and Human Resources        | 21,200           |                  | 5.25                   |
| 226                       | Joint Special Counsel on Legislative Donations | 34               |                  | 4.25                   |
| 105                       | Industrial Commission                          | 788              |                  | 3.75                   |
| Total Top Five            |                                                | \$220,575        |                  |                        |
| All Other                 |                                                | 275,343          |                  |                        |
| <b>Total All Agencies</b> |                                                | <b>\$495,918</b> |                  |                        |

**Historical Information**

|                                    | March     | April     | May       |
|------------------------------------|-----------|-----------|-----------|
| Total Unprocessed Invoices         | \$490,514 | \$492,583 | \$495,918 |
| Ending A/P Balance                 | 596,459   | 634,118   | 629,664   |
| Percentage of Invoices Unprocessed | 82%       | 78%       | 79%       |
| MoM Change in Unprocessed Invoices | 0.4%      | 0.4%      | 0.7%      |

## Puerto Rico Department of Treasury | Hacienda

## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2026

(figures in thousands)

| ID  | Agency                                                                           | LTM May FY26                          | Unprocessed Invoices In AP Portal<br>as of 05/31/2026 |              | Estimated Months to<br>Process Complete<br>Invoice Backlog |
|-----|----------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------|--------------|------------------------------------------------------------|
|     |                                                                                  | Monthly Average<br>Processed Vouchers | Total<br>Count                                        | Total Amount |                                                            |
| 14  | Environmental Quality Board                                                      | 81                                    | 983                                                   | 10,976       | 12.25                                                      |
| 15  | Office of the Governor                                                           | 164                                   | 31                                                    | 74           | 0.25                                                       |
| 16  | Office of Management and Budget                                                  | 96                                    | 74                                                    | 3,702        | 0.75                                                       |
| 18  | Planning Board                                                                   | 57                                    | 56                                                    | 2,004        | 1.00                                                       |
| 22  | Office of the Commissioner of Insurance                                          | 38                                    | 20                                                    | 48           | 0.50                                                       |
| 23  | Department of State                                                              | 123                                   | 75                                                    | 358          | 0.50                                                       |
| 24  | Department of the Treasury                                                       | 445                                   | 249                                                   | 8,851        | 0.50                                                       |
| 25  | Hacienda (entidad interna - fines de contabilidad)                               | 877                                   | 1,544                                                 | 106,251      | 1.75                                                       |
| 26  | Retirement System for Government Employees and the Judiciary (Central System)    | -                                     | 2                                                     | 1            | N/A                                                        |
| 28  | Commonwealth Election Commission                                                 | 114                                   | 214                                                   | 1,817        | 2.00                                                       |
| 30  | Office of Administration and Transformation of Human Resources in the Government | 31                                    | 14                                                    | 156          | 0.50                                                       |
| 31  | General Services Administration                                                  | 116                                   | 157                                                   | 2,676        | 1.25                                                       |
| 34  | Investigation, Prosecution and Appeals Commission                                | 8                                     | 5                                                     | 7            | 0.75                                                       |
| 37  | Civil Rights Commission                                                          | 17                                    | 5                                                     | 14           | 0.25                                                       |
| 38  | Department of Justice                                                            | 306                                   | 414                                                   | 2,523        | 1.25                                                       |
| 40  | Puerto Rico Police Department                                                    | 1                                     | 1                                                     | 0            | 1.00                                                       |
| 43  | Puerto Rico National Guard                                                       | 426                                   | 354                                                   | 3,286        | 0.75                                                       |
| 45  | Department of Public Safety                                                      | 1,665                                 | 2,277                                                 | 20,850       | 1.25                                                       |
| 49  | Department of Transportation and Public Works                                    | 593                                   | 760                                                   | 33,127       | 1.25                                                       |
| 50  | Department of Natural and Environmental Resources                                | 557                                   | 822                                                   | 12,611       | 1.50                                                       |
| 55  | Department of Agriculture                                                        | 125                                   | 207                                                   | 1,015        | 1.75                                                       |
| 60  | Citizen's Advocate Office (Ombudsman)                                            | 38                                    | 8                                                     | 30           | 0.25                                                       |
| 62  | Cooperative Development Commission                                               | 23                                    | 1                                                     | 5            | -                                                          |
| 67  | Department of Labor and Human Resources                                          | 554                                   | 2,915                                                 | 21,200       | 5.25                                                       |
| 69  | Department of Consumer Affairs                                                   | 93                                    | 28                                                    | 46           | 0.25                                                       |
| 71  | Department of Health                                                             | 3,457                                 | 23,996                                                | 187,578      | 7.00                                                       |
| 75  | Office of the Financial Institutions Commissioner                                | 92                                    | 12                                                    | 188          | 0.25                                                       |
| 78  | Department of Housing                                                            | 249                                   | 252                                                   | 3,114        | 1.00                                                       |
| 81  | Department of Education                                                          | 16,320                                | 3,110                                                 | 7,732        | 0.25                                                       |
| 87  | Department of Sports and Recreation                                              | 374                                   | 188                                                   | 2,824        | 0.50                                                       |
| 95  | Mental Health and Addiction Services Administration                              | 2,087                                 | 1,113                                                 | 4,166        | 0.50                                                       |
| 96  | Women's Advocate Office                                                          | 80                                    | 14                                                    | 86           | 0.25                                                       |
| 105 | Industrial Commission                                                            | 72                                    | 264                                                   | 788          | 3.75                                                       |

## Puerto Rico Department of Treasury | Hacienda

## Unprocessed Invoices Backlog vs Average Monthly Processing Capacity as of May 31, 2026

(figures in thousands)

| ID                                                                   | Agency                                                                    | LTM May FY26                          | Unprocessed Invoices In AP Portal<br>as of 05/31/2026 |                | Estimated Months to<br>Process Complete<br>Invoice Backlog |
|----------------------------------------------------------------------|---------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------|----------------|------------------------------------------------------------|
|                                                                      |                                                                           | Monthly Average<br>Processed Vouchers | Total<br>Count                                        | Total Amount   |                                                            |
| 120                                                                  | Veterans Advocate Office                                                  | 29                                    | 32                                                    | 114            | 1.00                                                       |
| 122                                                                  | Department of the Family                                                  | 445                                   | 1,148                                                 | 11,951         | 2.50                                                       |
| 123                                                                  | Families and Children Administration                                      | 428                                   | 745                                                   | 12,183         | 1.75                                                       |
| 124                                                                  | Minors Support Administration                                             | 80                                    | 45                                                    | 2,101          | 0.50                                                       |
| 126                                                                  | Vocational Rehabilitation Administration                                  | 639                                   | 1,356                                                 | 4,243          | 2.00                                                       |
| 127                                                                  | Administration for Socioeconomic Development of the Family                | 137                                   | 167                                                   | 4,162          | 1.25                                                       |
| 137                                                                  | Department of Correction and Rehabilitation                               | 960                                   | 539                                                   | 8,585          | 0.50                                                       |
| 139                                                                  | Parole Board                                                              | 11                                    | 5                                                     | 16             | 0.50                                                       |
| 143                                                                  | Ofic protec y defensa pers imp                                            | -                                     | 59                                                    | 49             | N/A                                                        |
| 152                                                                  | Elderly and Retired People Advocate Office                                | 498                                   | 108                                                   | 320            | 0.25                                                       |
| 153                                                                  | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico | 26                                    | 25                                                    | 133            | 1.00                                                       |
| 155                                                                  | State Historic Preservation Office                                        | 43                                    | 45                                                    | 543            | 1.00                                                       |
| 226                                                                  | Joint Special Counsel on Legislative Donations                            | 12                                    | 52                                                    | 34             | 4.25                                                       |
| 231                                                                  | Health Advocate Office                                                    | 14                                    | 4                                                     | 5              | 0.25                                                       |
| 241                                                                  | Administration for the Care and Development of the Childhood              | 222                                   | 237                                                   | 3,767          | 1.00                                                       |
| 266                                                                  | Office of Public Security Affairs                                         | 27                                    | 12                                                    | 37             | 0.50                                                       |
| 271                                                                  | Office of Information and Communication Technologies                      | 67                                    | 103                                                   | 3,634          | 1.50                                                       |
| 279                                                                  | COM APELATIVA SERVICIO PUBLICO                                            | 16                                    | 13                                                    | 43             | 0.75                                                       |
| 281                                                                  | Office of the Electoral Comptroller                                       | 14                                    | 7                                                     | 100            | 0.50                                                       |
| 298                                                                  | Public Service Regulatory Board                                           | 109                                   | 39                                                    | 124            | 0.25                                                       |
| 311                                                                  | Gaming Commission                                                         | 526                                   | 206                                                   | 5,441          | 0.50                                                       |
| 329                                                                  | Social Economic Development Office                                        | 66                                    | 24                                                    | 230            | 0.25                                                       |
| <b>Total unprocessed invoices (May 31, 2026)</b>                     |                                                                           |                                       |                                                       | <b>495,918</b> |                                                            |
| Ending A/P Balance (May 31, 2026)                                    |                                                                           |                                       |                                                       | <b>629,664</b> |                                                            |
| % invoices unprocessed (May 31, 2026)                                |                                                                           |                                       |                                                       | 78.8%          |                                                            |
| <b>Total unprocessed invoices (April 30, 2026)</b>                   |                                                                           |                                       |                                                       | <b>492,583</b> |                                                            |
| Ending A/P Balance (April 30, 2026)                                  |                                                                           |                                       |                                                       | <b>634,118</b> |                                                            |
| % invoices unprocessed (April 30, 2026)                              |                                                                           |                                       |                                                       | 77.7%          |                                                            |
| Increase / (Decrease) in total unprocessed invoices from prior month |                                                                           |                                       |                                                       | 0.7%           |                                                            |

Footnotes:

(a) LTM is Last Twelve Months

## Puerto Rico Department of Treasury | Hacienda

Unprocessed Invoices Backlog Pertaining to Historical Fiscal Year as of May 31, 2026

(figures in thousands)

| ID    | Agency                                                                                 | FY26   |          | FY25  |          | FY24  |        | FY23  |          | FY22  |          | FY21 & Prior |          | Total  |            |
|-------|----------------------------------------------------------------------------------------|--------|----------|-------|----------|-------|--------|-------|----------|-------|----------|--------------|----------|--------|------------|
|       |                                                                                        | Count  | Amount   | Count | Amount   | Count | Amount | Count | Amount   | Count | Amount   | Count        | Amount   | Count  | Amount     |
| 14    | Environmental Quality Board                                                            | 142    | \$ 2,340 | 85    | \$ 1,345 | 62    | \$ 736 | 87    | \$ 1,508 | 137   | \$ 2,792 | 470          | \$ 2,255 | 983    | \$ 10,976  |
| 15    | Office of the Governor                                                                 | 31     | 74       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 31     | 74         |
| 16    | Office of Management and Budget                                                        | 74     | 3,702    | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 74     | 3,702      |
| 18    | Planning Board                                                                         | 27     | 561      | 29    | 1,444    | -     | -      | -     | -        | -     | -        | -            | -        | 56     | 2,004      |
| 22    | Office of the Commissioner of Insurance                                                | 20     | 48       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 20     | 48         |
| 23    | Department of State                                                                    | 69     | 352      | 5     | 5        | 1     | 0      | -     | -        | -     | -        | -            | -        | 75     | 358        |
| 24    | Department of the Treasury                                                             | 218    | 8,752    | 29    | 91       | -     | -      | 2     | 8        | -     | -        | -            | -        | 249    | 8,851      |
| 25    | Hacienda (entidad interna - fines de contabilidad)                                     | 578    | 96,402   | 586   | 3,838    | 158   | 4,234  | 52    | 797      | 67    | 543      | 103          | 436      | 1,544  | 106,251    |
| 26    | Retirement System for Government Employees and the Judiciary (Central System)          | 2      | 1        | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 2      | 1          |
| 28    | Commonwealth Election Commission                                                       | 110    | 747      | 29    | 141      | 10    | 614    | 5     | 39       | 2     | 74       | 58           | 202      | 214    | 1,817      |
| 30    | Office of Administration and Transformation of Human Resources in the Government of PR | 13     | 156      | -     | -        | -     | -      | -     | -        | 1     | 0        | -            | -        | 14     | 156        |
| 31    | General Services Administration                                                        | 154    | 2,653    | 2     | 7        | 1     | 17     | -     | -        | -     | -        | -            | -        | 157    | 2,676      |
| 34    | Investigation, Prosecution and Appeals Commission                                      | 5      | 7        | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 5      | 7          |
| 37    | Civil Rights Commission                                                                | 5      | 14       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 5      | 14         |
| 38    | Department of Justice                                                                  | 407    | 2,503    | 6     | 19       | -     | -      | -     | -        | 1     | 0        | -            | -        | 414    | 2,523      |
| 40    | Puerto Rico Police Department                                                          | 1      | 0        | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 1      | 0          |
| 43    | Puerto Rico National Guard                                                             | 348    | 3,286    | 1     | -        | 1     | -      | 2     | -        | -     | -        | 2            | -        | 354    | 3,286      |
| 45    | Department of Public Safety                                                            | 2,271  | 20,847   | 6     | 3        | -     | -      | -     | -        | -     | -        | -            | -        | 2,277  | 20,850     |
| 49    | Department of Transportation and Public Works                                          | 753    | 31,833   | 7     | 1,294    | -     | -      | -     | -        | -     | -        | -            | -        | 760    | 33,127     |
| 50    | Department of Natural and Environmental Resources                                      | 708    | 12,302   | 58    | 275      | 54    | 17     | -     | -        | -     | -        | 2            | 17       | 822    | 12,611     |
| 55    | Department of Agriculture                                                              | 183    | 956      | 15    | 48       | 5     | 7      | 3     | 3        | 1     | 1        | -            | -        | 207    | 1,015      |
| 60    | Citizen's Advocate Office (Ombudsman)                                                  | 8      | 30       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 8      | 30         |
| 62    | Cooperative Development Commission                                                     | -      | -        | -     | -        | -     | -      | -     | -        | -     | -        | 1            | 5        | 1      | 5          |
| 67    | Department of Labor and Human Resources                                                | 1,944  | 13,568   | 971   | 7,632    | -     | -      | -     | -        | -     | -        | -            | -        | 2,915  | 21,200     |
| 69    | Department of Consumer Affairs                                                         | 28     | 46       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 28     | 46         |
| 71    | Department of Health                                                                   | 4,181  | 40,389   | 2,022 | 12,955   | 2,164 | 17,314 | 3,284 | 14,178   | 2,383 | 32,862   | 9,962        | 69,879   | 23,996 | 187,578    |
| 75    | Office of the Financial Institutions Commissioner                                      | 12     | 188      | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 12     | 188        |
| 78    | Department of Housing                                                                  | 251    | 3,114    | 1     | 0        | -     | -      | -     | -        | -     | -        | -            | -        | 252    | 3,114      |
| 81    | Department of Education                                                                | 11     | 4        | 2     | 14       | 17    | 328    | 91    | 482      | 71    | 461      | 2,918        | 6,442    | 3,110  | 7,732      |
| 87    | Department of Sports and Recreation                                                    | 177    | 2,496    | 10    | 308      | 1     | 21     | -     | -        | -     | -        | -            | -        | 188    | 2,824      |
| 95    | Mental Health and Addiction Services Administration                                    | 496    | 3,216    | 103   | 274      | 69    | 200    | 94    | 158      | 144   | 104      | 207          | 214      | 1,113  | 4,166      |
| 96    | Women's Advocate Office                                                                | 14     | 86       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 14     | 86         |
| 105   | Industrial Commission                                                                  | 65     | 385      | 25    | 52       | 19    | 41     | 11    | 7        | 132   | 279      | 12           | 24       | 264    | 788        |
| 120   | Veterans Advocate Office                                                               | 31     | 114      | 1     | 0        | -     | -      | -     | -        | -     | -        | -            | -        | 32     | 114        |
| 122   | Department of the Family                                                               | 1,120  | 11,878   | 24    | 65       | 3     | 8      | 1     | 1        | -     | -        | -            | -        | 1,148  | 11,951     |
| 123   | Families and Children Administration                                                   | 623    | 10,721   | 112   | 1,460    | 3     | 1      | 2     | 0        | 5     | 1        | -            | -        | 745    | 12,183     |
| 124   | Minors Support Administration                                                          | 44     | 2,092    | 1     | 9        | -     | -      | -     | -        | -     | -        | -            | -        | 45     | 2,101      |
| 126   | Vocational Rehabilitation Administration                                               | 836    | 3,373    | 400   | 655      | 84    | 116    | 36    | 99       | -     | -        | -            | -        | 1,356  | 4,243      |
| 127   | Administration for Socioeconomic Development of the Family                             | 153    | 3,997    | 14    | 165      | -     | -      | -     | -        | -     | -        | -            | -        | 167    | 4,162      |
| 137   | Department of Correction and Rehabilitation                                            | 535    | 8,579    | 4     | 6        | -     | -      | -     | -        | -     | -        | -            | -        | 539    | 8,585      |
| 139   | Parole Board                                                                           | 5      | 16       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 5      | 16         |
| 143   | Ofic protec y defensa pers imp                                                         | 21     | 29       | 22    | 18       | 16    | 2      | -     | -        | -     | -        | -            | -        | 59     | 49         |
| 152   | Elderly and Retired People Advocate Office                                             | 99     | 309      | 4     | 5        | 4     | 5      | 1     | 1        | -     | -        | -            | -        | 108    | 320        |
| 153   | Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico              | 24     | 133      | 1     | 0        | -     | -      | -     | -        | -     | -        | -            | -        | 25     | 133        |
| 155   | State Historic Preservation Office                                                     | 43     | 531      | 2     | 13       | -     | -      | -     | -        | -     | -        | -            | -        | 45     | 543        |
| 226   | Joint Special Counsel on Legislative Donations                                         | 27     | 22       | 19    | 0        | 2     | 0      | 2     | 12       | 2     | 0        | -            | -        | 52     | 34         |
| 231   | Health Advocate Office                                                                 | 3      | 4        | 1     | 1        | -     | -      | -     | -        | -     | -        | -            | -        | 4      | 5          |
| 241   | Administration for the Care and Development of the Childhood                           | 177    | 3,559    | 25    | 39       | 31    | 164    | 2     | 5        | -     | -        | 2            | 1        | 237    | 3,767      |
| 266   | Office of Public Security Affairs                                                      | 12     | 37       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 12     | 37         |
| 271   | Office of Information and Communication Technologies                                   | 90     | 3,407    | 5     | 168      | 8     | 59     | -     | -        | -     | -        | -            | -        | 103    | 3,634      |
| 279   | COM APELATIVA SERVICIO PUBLICO                                                         | 13     | 43       | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 13     | 43         |
| 281   | Office of the Electoral Comptroller                                                    | 7      | 100      | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 7      | 100        |
| 298   | Public Service Regulatory Board                                                        | 39     | 124      | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 39     | 124        |
| 311   | Gaming Commission                                                                      | 206    | 5,441    | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 206    | 5,441      |
| 329   | Social Economic Development Office                                                     | 24     | 230      | -     | -        | -     | -      | -     | -        | -     | -        | -            | -        | 24     | 230        |
| Total |                                                                                        | 17,438 | 305,796  | 4,627 | 32,348   | 2,713 | 23,884 | 3,675 | 17,298   | 2,946 | 37,117   | 13,737       | 79,475   | 45,136 | \$ 495,918 |