

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



## ***Government of Puerto Rico***

***Treasury Single Account ("TSA") FY 2026 Cash Flow***

***As of July 4, 2025***

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## Glossary

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

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2026 actual results compared to FY2025 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)*

<b>Bank Cash Position</b>	<b>Weekly Cash Flow</b>	<b>YTD Net Cash Flow</b>
<b>\$10,913</b>	<b>(\$450)</b>	<b>(\$450)</b>

Fiscal Year 2026 began on July 1, 2025. The FY26 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 FY25 to help contextualize results.

The current week began during FY25. In order to accurately present the YTD results for FY26, the operating results from Monday, June 30, 2025 have been excluded from the weekly totals.

## Puerto Rico Department of Treasury | Hacienda

TSA Cash Flow Actual Results for the Week Ended July 4, 2025

	FY26 Actual 7/4	FY26 Actual YTD	FY25 Actual YTD	Variance YTD FY26 vs FY25
(figures in Millions)				
<b><u>State Collections</u></b>				
1 General fund collections (a)	\$116	\$116	\$196	(\$80)
2 Other fund revenues & Pass-throughs (b)	6	6	4	2
3 Special Revenue receipts	2	2	4	(2)
4 All Other state collections (c)	18	18	35	(16)
5 Sweep Account Transfers (a)	—	—	—	—
6 Subtotal - State collections	\$142	\$142	\$43	\$99
<b><u>Federal Fund Receipts</u></b>				
7 Medicaid	—	—	—	—
8 Nutrition Assistance Program	11	11	20	(9)
9 All Other Federal Programs	13	13	45	(32)
10 Other - CRF & CSFRF and EITC	11	11	—	11
11 Subtotal - Federal Fund receipts	\$34	\$34	\$64	(\$30)
<b><u>Balance Sheet Related</u></b>				
12 Paygo charge	2	2	6	(4)
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$2	\$2	\$6	(\$4)
<b><u>Plan of Adjustment Related</u></b>				
15 CW Intragovernmental Transfers (d)	—	—	—	—
16 Other	—	—	—	—
17 Subtotal - Plan Inflows	—	—	—	—
18 <b>Total Inflows</b>	<b>\$179</b>	<b>\$179</b>	<b>\$114</b>	<b>\$65</b>
<b><u>Payroll and Related Costs (e)</u></b>				
19 General fund	(25)	(25)	(17)	(8)
20 Federal fund	(11)	(11)	(8)	(3)
21 Other State fund	(2)	(2)	(3)	0
22 Subtotal - Payroll and Related Costs	(\$38)	(\$38)	(\$28)	(\$11)
<b><u>Operating Disbursements (f)</u></b>				
23 General fund	(44)	(44)	(29)	(14)
24 Federal fund	(90)	(90)	(22)	(69)
25 Other State fund	(9)	(9)	(19)	10
26 Subtotal - Vendor Disbursements	(\$143)	(\$143)	(\$69)	(\$73)
<b><u>State-funded Budgetary Transfers</u></b>				
27 General Fund	(94)	(94)	(2)	(92)
28 Other State Fund	(5)	(5)	(11)	6
29 Subtotal - Appropriations - All Funds	(\$99)	(\$99)	(\$13)	(\$86)
<b><u>Federal Fund Transfers</u></b>				
30 Medicaid	(288)	(288)	—	(288)
31 Nutrition Assistance Program	(22)	(22)	(54)	31
32 Other - CRF & CSFRF and EITC	—	—	(3)	3
33 Subtotal - Federal Fund Transfers	(\$310)	(\$310)	(\$57)	(\$253)
<b><u>Other Disbursements - All Funds</u></b>				
34 Retirement Contributions	(9)	(9)	(7)	(2)
35 Tax Refunds & other tax credits (g)	(29)	(29)	(15)	(14)
36 PROMESA Mandates Costs	(0)	(0)	—	(0)
37 State Cost Share	—	—	—	—
38 Milestone Transfers	—	—	(43)	43
39 Custody Account Transfers	—	—	—	—
40 Other items paid from FY24 Surplus	—	—	—	—
41 Loans and Notes Transactions	—	—	—	—
42 All Other	—	—	—	—
43 Subtotal - Other Disbursements - All Funds	(\$39)	(\$39)	(\$66)	\$27
<b><u>Plan of Adjustment Related</u></b>				
44 Disbursements to Paying Agent	—	—	—	—
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	—	—	—	—
47 <b>Total Outflows</b>	<b>(\$629)</b>	<b>(\$629)</b>	<b>(\$232)</b>	<b>(\$397)</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$450)</b>	<b>(\$450)</b>	<b>(\$118)</b>	<b>(\$332)</b>
49 Bank Cash Position, Beginning	11,362	11,362	10,049	1,313
50 <b>Bank Cash Position, Ending</b>	<b>\$10,913</b>	<b>\$10,913</b>	<b>\$9,931</b>	<b>\$981</b>
<b><u>Memo: Summary of Accounts</u></b>				
Operational	\$8,353			
Reserves (h)	2,559			
<b>Total Bank Cash Position</b>	<b>\$10,913</b>			

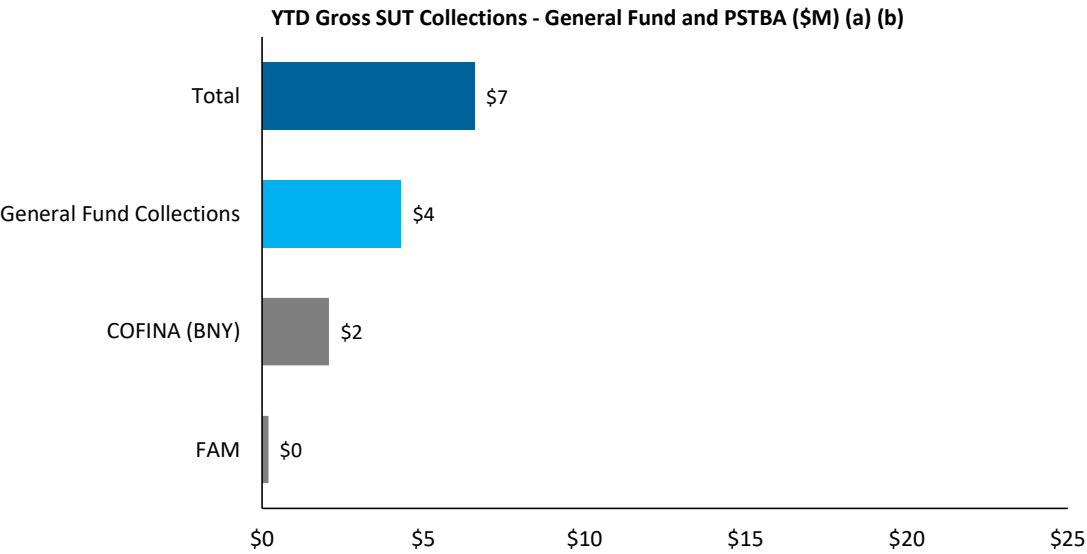
**Puerto Rico Department of Treasury | Hacienda***FY25 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (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 \$0M in interest income in FY26 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 53-2021 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 4, 2025 there is \$0M 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, \$11M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and reported herein as All Other Federal Funds Transfers.

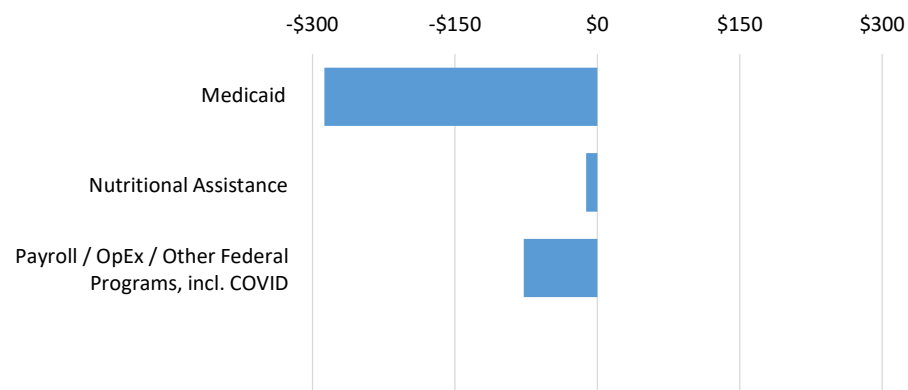
## Weekly FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ -	\$ (288)	\$ (288)	\$ -	\$ (288)
Nutritional Assistance Program (NAP)	11	(22)	(12)	-	(12)
Payroll / OpEx / Other Federal Programs, incl. COVID	24	(101)	(77)	-	(77)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	13	(101)	(88)	-	(88)
<i>COVID-19 Federal Funds (CRF &amp; CSLFRF)</i>	11	-	11	-	11
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total</b>	<b>\$ 34</b>	<b>\$ (411)</b>	<b>\$ (377)</b>	<b>\$ -</b>	<b>\$ (377)</b>

## YTD Cumulative FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
Medicaid (ASES)	\$ -	\$ (288)	\$ (288)	\$ -	\$ (288)
Nutritional Assistance Program (NAP)	11	(22)	(12)	(34)	22
Payroll / OpEx / Other Federal Programs, incl. COVID	24	(101)	(77)	12	(90)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	13	(101)	(88)	12	(101)
<i>COVID-19 Federal Funds (CRF &amp; CSLFRF)</i>	11	-	11	-	11
Federally Reimbursable Tax Credits	-	-	-	-	-
<b>Total</b>	<b>\$ 34</b>	<b>\$ (411)</b>	<b>\$ (377)</b>	<b>\$ (21)</b>	<b>\$ (355)</b>

## YTD Federal Funds Net Cash Flows (\$M)



## 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***Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 182,958	\$ 8,375	\$ 191,333
081	Department of Education	119,579	19,058	138,637
025	Hacienda (entidad interna - fines de contabilidad)	67,142	781	67,923
049	Department of Transportation and Public Works	39,523	38	39,561
045	Department of Public Security	22,931	23	22,954
050	Department of Natural and Environmental Resources	21,279	62	21,341
067	Department of Labor and Human Resources	19,925	38	19,963
137	Department of Correction and Rehabilitation	14,225	0	14,226
123	Families and Children Administration	11,312	107	11,419
271	Office of Information Technology and Communications	10,294	92	10,386
095	Mental Health and Addiction Services Administration	9,821	41	9,862
122	Department of the Family	9,705	-	9,705
014	Environmental Quality Board	9,211	331	9,542
087	Department of Sports and Recreation	7,898	126	8,024
241	Administration for Integral Development of Childhood	7,321	113	7,435
329	Socio-Economic Development Office	6,554	338	6,892
127	Administration for Socioeconomic Development of the Family	6,377	392	6,770
126	Vocational Rehabilitation Administration	5,630	8	5,638
311	Gaming Comission	4,146	76	4,222
028	Commonwealth Election Commission	4,121	1	4,122
120	Veterans Advocate Office	3,689	-	3,689
124	Child Support Administration	3,253	-	3,253
024	Department of the Treasury	2,375	730	3,105
055	Department of Agriculture	2,871	-	2,871
018	Planning Board	2,380	-	2,380
038	Department of Justice	2,324	24	2,348
043	Puerto Rico National Guard	1,849	2	1,851
016	Office of Management and Budget	1,830	3	1,832
243	PNP Central Committee	1,828	-	1,828
152	Elderly and Retired People Advocate Office	1,772	44	1,816
155	State Historic Preservation Office	1,544	4	1,548
242	PPD Central Committee	1,388	-	1,388
031	General Services Administration	1,384	-	1,384
078	Department of Housing	777	486	1,263
105	Industrial Commission	929	1	930
208	Contributions to Municipalities	-	810	810
096	Women's Advocate Office	701	52	753
023	Department of State	596	-	596
143	Office of Protection and Advocacy of Persons with Disabilities	401	131	532
015	Office of the Governor	326	0	326
022	Office of the Commissioner of Insurance	281	-	281
298	Public Service Regulatory Board	277	3	280

**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>
075	Office of the Financial Institutions Commissioner	101	-	101
291	Project Dignity	90	-	90
391	Movimiento Victoria Ciudadana	78	-	78
060	Citizen's Advocate Office (Ombudsman)	77	1	78
153	Advocacy for Persons with Disabilities of the Commonwealth	60	7	67
226	Joint Special Counsel on Legislative Donations	44	-	44
030	Office of Administration and Transformation of HR in the Gov	41	-	41
069	Department of Consumer Affairs	39	-	39
281	Office of the Electoral Comptroller	38	-	38
068	Labor Relations Board	29	-	29
037	Civil Rights Commission	29	-	29
139	Parole Board	15	-	15
231	Health Advocate Office	7	-	7
266	Office of Public Security Affairs	1	6	7
034	Investigation, Prosecution and Appeals Commission	6	0	6
062	Cooperative Development Commission	4	-	4
026	Special Appropriations for the Central Government Retirement	4	-	4
279	Public Service Appeals Commission	3	-	3
	Other	1	-	1
<b>Total</b>		<b>\$ 613,396</b>	<b>\$ 32,303</b>	<b>\$ 645,699</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	17,443	12,906	4,976	156,009	191,333
081	Department of Education	50,663	20,812	8,174	58,988	138,637
025	Hacienda (entidad interna - fines de contabilidad)	28,471	7,145	287	32,020	67,923
049	Department of Transportation and Public Works	9,136	8,756	5,756	15,913	39,561
045	Department of Public Security	7,228	2,420	7,663	5,643	22,954
050	Department of Natural and Environmental Resources	3,048	2,233	1,192	14,869	21,341
067	Department of Labor and Human Resources	4,007	3,196	3,153	9,606	19,963
137	Department of Correction and Rehabilitation	5,830	4,681	1,470	2,245	14,226
123	Families and Children Administration	2,891	557	456	7,515	11,419
271	Office of Information Technology and Communications	842	3,231	9	6,304	10,386
095	Mental Health and Addiction Services Administration	5,687	1,482	635	2,059	9,862
122	Department of the Family	1,679	2,261	1,511	4,254	9,705
014	Environmental Quality Board	179	114	283	8,966	9,542
087	Department of Sports and Recreation	549	712	180	6,584	8,024
241	Administration for Integral Development of Childhood	4,697	524	687	1,527	7,435
329	Socio-Economic Development Office	6,427	13	371	81	6,892
127	Administration for Socioeconomic Development of the Family	2,842	786	491	2,651	6,770
126	Vocational Rehabilitation Administration	735	1,012	609	3,281	5,638
311	Gaming Comission	2,528	1,548	61	85	4,222
028	Commonwealth Election Commission	1,240	166	134	2,583	4,122
120	Veterans Advocate Office	210	398	3	3,078	3,689
124	Child Support Administration	655	427	514	1,657	3,253
024	Department of the Treasury	1,005	1,209	309	582	3,105
055	Department of Agriculture	338	230	175	2,128	2,871
018	Planning Board	207	325	108	1,740	2,380
038	Department of Justice	1,383	487	172	306	2,348
043	Puerto Rico National Guard	782	853	214	2	1,851
016	Office of Management and Budget	642	307	327	556	1,832
243	PNP Central Committee	-	-	-	1,828	1,828
152	Elderly and Retired People Advocate Office	1,556	23	59	178	1,816
155	State Historic Preservation Office	343	203	94	909	1,548
242	PPD Central Committee	-	-	-	1,388	1,388
031	General Services Administration	371	325	245	443	1,384
078	Department of Housing	719	366	97	81	1,263
105	Industrial Commission	176	130	23	601	930
208	Contributions to Municipalities	-	-	-	810	810
096	Women's Advocate Office	344	253	33	123	753
023	Department of State	354	133	82	27	596
143	Office of Protection and Advocacy of Persons with Disabilities	5	4	2	521	532
015	Office of the Governor	202	57	18	48	326
022	Office of the Commissioner of Insurance	273	5	1	3	281
298	Public Service Regulatory Board	227	37	16	0	280
075	Office of the Financial Institutions Commissioner	100	1	-	-	101

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## 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
291	Project Dignity	-	-	-	90	90
391	Movimiento Victoria Ciudadana	-	-	-	78	78
060	Citizen's Advocate Office (Ombudsman)	67	4	-	8	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	48	9	1	9	67
226	Joint Special Counsel on Legislative Donations	33	6	4	1	44
030	Office of Administration and Transformation of HR in the Govt.	27	-	-	14	41
069	Department of Consumer Affairs	11	8	3	16	39
281	Office of the Electoral Comptroller	12	24	-	2	38
068	Labor Relations Board	29	-	-	0	29
037	Civil Rights Commission	25	4	-	0	29
139	Parole Board	8	4	3	0	15
231	Health Advocate Office	5	2	-	-	7
266	Office of Public Security Affairs	1	-	-	6	7
034	Investigation, Prosecution and Appeals Commission	1	4	0	1	6
062	Cooperative Development Commission	4	-	-	-	4
026	Special Appropriations for the Central Government Retirement Syst	2	-	2	0	4
279	Public Service Appeals Commission	0	-	-	3	3
	Other	-	-	0	1	1
<b>Total</b>		<b>\$ 166,286</b>	<b>\$ 80,391</b>	<b>\$ 40,600</b>	<b>\$ 358,422</b>	<b>\$ 645,699</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.