



# GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2025 Cash Flow  
As of August 30, 2024*

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## 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**  
**\$9,728**

**Weekly Cash Flow**  
**(\$401)**

**YTD Net Cash Flow**  
**(\$322)**

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 August 30, 2024

	FY25 Actual 8/30	FY25 Actual YTD	FY24 Actual YTD	Variance YTD FY25 vs FY24	
<i>(figures in Millions)</i>					
<b>State Collections</b>					
1	General fund collections (a)	\$108	\$1,988	\$1,915	\$72
2	Other fund revenues & Pass-throughs (b)	4	27	34	(7)
3	Special Revenue receipts	3	66	116	(49)
4	All Other state collections (c)	15	235	208	27
5	Subtotal - State collections	\$130	\$2,316	\$2,273	\$42
<b>Federal Fund Receipts</b>					
6	Medicaid	230	289	327	(37)
7	Nutrition Assistance Program	31	548	497	50
8	All Other Federal Programs	69	598	804	(205)
9	Other	(0)	90	129	(38)
10	Subtotal - Federal Fund receipts	\$330	\$1,525	\$1,756	(\$231)
<b>Balance Sheet Related</b>					
11	Paygo charge	29	93	90	3
12	Other	-	-	-	-
13	Subtotal - Other Inflows	\$29	\$93	\$90	\$3
<b>Plan of Adjustment Related</b>					
14	CW Intragovernmental Transfers (d)	-	26	24	2
15	Other	-	-	-	-
16	Subtotal - Plan Inflows	-	\$26	\$24	\$2
17	<b>Total Inflows</b>	<b>\$489</b>	<b>\$3,960</b>	<b>\$4,143</b>	<b>(\$183)</b>
<b>Payroll and Related Costs (e)</b>					
18	General fund	(73)	(483)	(458)	(25)
19	Federal fund	(35)	(182)	(229)	47
20	Other State fund	0	(20)	(21)	1
21	Subtotal - Payroll and Related Costs	(\$107)	(\$685)	(\$709)	\$24
<b>Operating Disbursements (f)</b>					
22	General fund	(75)	(371)	(324)	(48)
23	Federal fund	(70)	(463)	(537)	74
24	Other State fund	(57)	(197)	(126)	(70)
25	Subtotal - Vendor Disbursements	(\$203)	(\$1,032)	(\$988)	(\$44)
<b>State-funded Budgetary Transfers</b>					
26	General Fund	(113)	(618)	(641)	23
27	Other State Fund	-	(27)	(22)	(5)
28	Subtotal - Appropriations - All Funds	(\$113)	(\$645)	(\$663)	\$18
<b>Federal Fund Transfers</b>					
29	Medicaid	(255)	(544)	(321)	(223)
30	Nutrition Assistance Program	(39)	(535)	(490)	(45)
31	All other federal fund transfers	(20)	(108)	(99)	(9)
32	Subtotal - Federal Fund Transfers	(\$315)	(\$1,187)	(\$910)	(\$277)
<b>Other Disbursements - All Funds</b>					
33	Retirement Contributions	(93)	(430)	(433)	3
34	Tax Refunds & other tax credits (g)	(4)	(168)	(168)	0
35	Title III Costs	(3)	(16)	(60)	44
36	State Cost Share	-	-	-	-
37	Milestone Transfers	-	-	(5)	5
38	Custody Account Transfers	-	(13)	(5)	(7)
39	Other items paid from FY24 Surplus	-	-	-	-
40	Loans and Notes Transactions	-	-	16	(16)
41	All Other	-	-	-	-
42	Subtotal - Other Disbursements - All Funds	(\$100)	(\$627)	(\$656)	\$29
<b>Plan of Adjustment Related</b>					
43	Disbursements to Paying Agent	(52)	(106)	(126)	20
44	Direct Disbursements	-	-	-	-
45	Subtotal - Plan Disbursements	(\$52)	(\$106)	(\$126)	\$20
46	<b>Total Outflows</b>	<b>(\$890)</b>	<b>(\$4,282)</b>	<b>(\$4,050)</b>	<b>(\$231)</b>
47	<b>Net Operating Cash Flow</b>	<b>(\$401)</b>	<b>(\$322)</b>	<b>\$93</b>	<b>(\$414)</b>
48	Bank Cash Position, Beginning	10,128	10,049	8,274	1,776
49	<b>Bank Cash Position, Ending</b>	<b>\$9,728</b>	<b>\$9,728</b>	<b>\$8,367</b>	<b>\$1,361</b>
<b>Memo: Summary of Accounts</b>					
	Operational	\$7,717			
	Reserves (h)	2,011			
	<b>Total Bank Cash Position</b>	<b>\$9,728</b>			

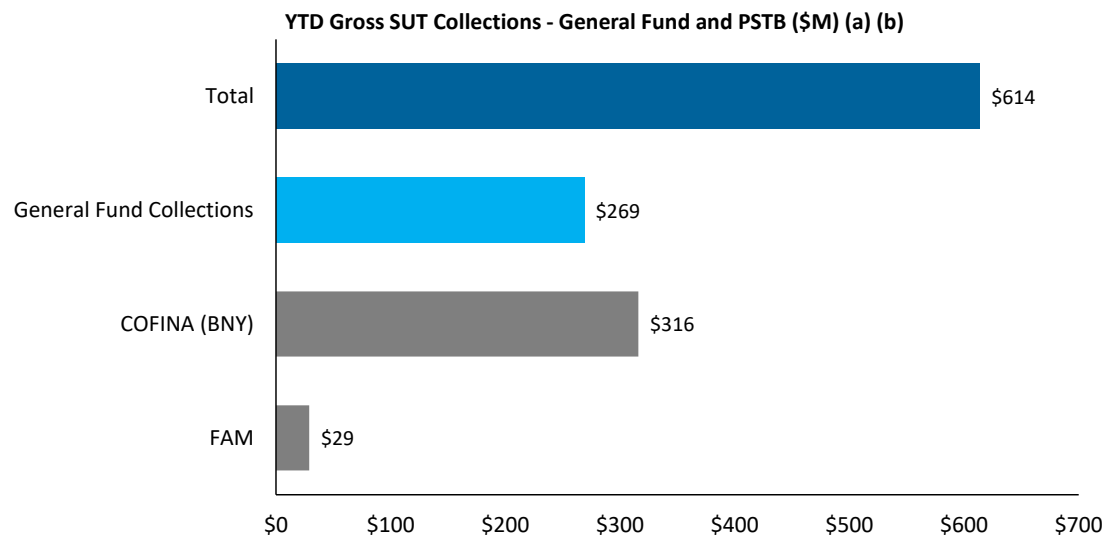
**Puerto Rico Department of Treasury | Hacienda***FY25 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (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 \$77.6M 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 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 August 30, 2024 there is \$38M 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.



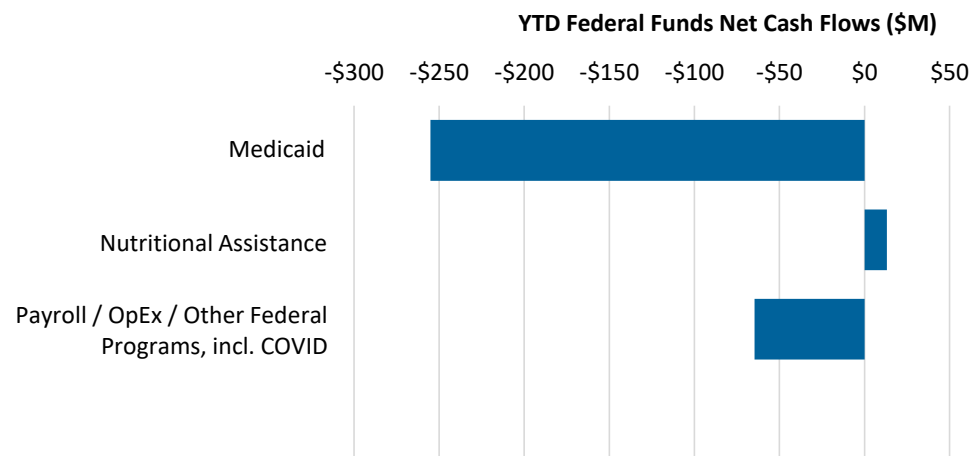
**Puerto Rico Department of Treasury | Hacienda**  
*Federal Funds Net Cash Flow Summary (a)*

**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, \$90M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and (\$108M) were disbursed and reported herein as All Other Federal Funds Transfers; with a net cash flow of (\$18M).

Weekly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 230	\$ (255)	\$ (25)
Nutritional Assistance Program (NAP)	31	(39)	(8)
Payroll / OpEx / Other Federal Programs, incl. COVID	68	(125)	(57)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	69	(103)	(34)
<i>COVID-19 Federal Funds (CRF &amp; CSLFRF)</i>	(0)	(22)	(23)
<b>Total</b>	<b>\$ 330</b>	<b>\$ (420)</b>	<b>\$ (89)</b>

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 289	\$ (544)	\$ (255)
Nutritional Assistance Program (NAP)	548	(535)	13
Payroll / OpEx / Other Federal Programs, incl. COVID	689	(753)	(65)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	598	(645)	(47)
<i>COVID-19 Federal Funds (CRF &amp; CSLFRF)</i>	90	(108)	(18)
<b>Total</b>	<b>\$ 1,525</b>	<b>\$ (1,832)</b>	<b>\$ (307)</b>



Footnotes

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

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

**Key Takeaways / Notes: Plan Disbursements**

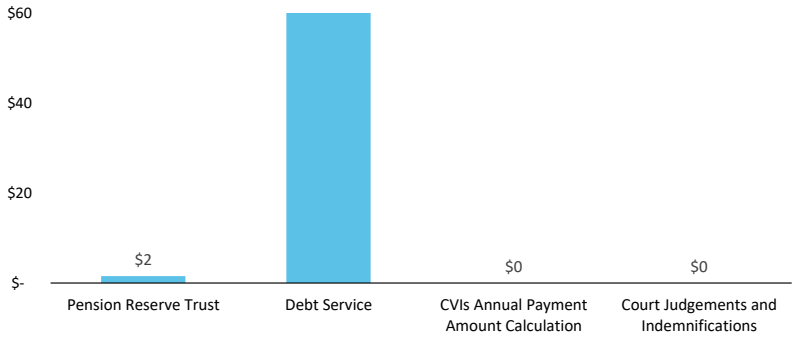
- 1) A total of \$106M has been transferred out of the TSA for POA related payments during FY25.

**Plan-Related TSA Disbursements (\$M)**

Pension Reserve Trust	
<i>Annual Contribution</i>	
<i>Monthly Act 80 Contributions</i>	
Debt Service	
CVIs Annual Payment Amount Calculation	
Court Judgements and Indemnifications	
<b>Total</b>	

	<u>Actual YTD</u>
\$	2
	-
	2
	104
	-
	-
<b>\$</b>	<b><u>106</u></b>

**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
071	Department of Health	\$ 192,735	8,382	\$ 201,117
081	Department of Education	147,259	5,909	153,168
025	Hacienda (entidad interna - fines de contabilidad)	31,920	1,492	33,412
049	Department of Transportation and Public Works	24,862	594	25,456
045	Department of Public Security	15,559	18	15,577
241	Administration for Integral Development of Childhood	11,163	754	11,918
271	Office of Information Technology and Communications	11,851	61	11,912
014	Environmental Quality Board	9,121	331	9,452
311	Gaming Commission	8,554	176	8,730
050	Department of Natural and Environmental Resources	8,588	57	8,645
067	Department of Labor and Human Resources	8,053	474	8,526
127	Administration for Socioeconomic Development of the Famil	8,305	162	8,467
079	Automobile Accident Compensation Administration	-	7,959	7,959
137	Department of Correction and Rehabilitation	7,496	24	7,521
122	Department of the Family	7,339	21	7,360
123	Families and Children Administration	6,630	94	6,724
024	Department of the Treasury	6,489	0	6,489
028	Commonwealth Election Commission	5,798	1	5,799
095	Mental Health and Addiction Services Administration	5,440	6	5,446
126	Vocational Rehabilitation Administration	5,207	4	5,210
120	Veterans Advocate Office	5,100	2	5,103
031	General Services Administration	5,050	-	5,050
329	Socio-Economic Development Office	885	3,039	3,924
038	Department of Justice	3,688	0	3,689
087	Department of Sports and Recreation	3,418	77	3,494
016	Office of Management and Budget	3,274	3	3,276
023	Department of State	2,764	-	2,764
043	Puerto Rico National Guard	2,518	2	2,520
055	Department of Agriculture	2,116	-	2,116
124	Child Support Administration	2,066	-	2,066
152	Elderly and Retired People Advocate Office	1,122	89	1,211
078	Department of Housing	1,209	-	1,209
105	Industrial Commission	1,045	3	1,049
018	Planning Board	1,045	-	1,045
208	Contributions to Municipalities	-	1,011	1,011
155	State Historic Preservation Office	766	4	769
026	Special Appropriations for the Central Government Retireme	741	-	741
096	Women's Advocate Office	670	43	713
143	Office of Protection and Advocacy of Persons with Disabilitie:	389	-	389
298	Public Service Regulatory Board	239	3	242
015	Office of the Governor	224	-	224
153	Advocacy for Persons with Disabilities of the Commonwealth	141	44	185
266	Office of Public Security Affairs	103	69	172

**Puerto Rico Department of Treasury | Hacienda***Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)**All Agencies**(figures in \$000s)**Continues and Continued...*

<b>ID</b>	<b>Agency Name</b>	<b>3rd Party Payables</b>	<b>Intergovernmental Payables</b>	<b>Total</b>
022	Office of the Commissioner of Insurance	109	-	109
030	Office of Administration and Transformation of HR in the Gov	87	-	87
069	Department of Consumer Affairs	45	-	45
231	Health Advocate Office	45	-	45
279	Public Service Appeals Commission	42	-	42
242	PPD Central Committee	35	-	35
075	Office of the Financial Institutions Commissioner	22	-	22
220	Correctional Health	19	-	19
281	Office of the Electoral Comptroller	17	-	17
068	Labor Relations Board	15	-	15
062	Cooperative Development Commission	8	-	8
244	PIP Central Committee	8	-	8
291	Project Dignity	7	-	7
021	Emergency Management and Disaster Administration Agency	7	-	7
060	Citizen's Advocate Office (Ombudsman)	3	0	4
037	Civil Rights Commission	3	-	3
139	Parole Board	3	-	3
	Other	5	0	5
<b>Total</b>		<b>\$ 561,419</b>	<b>\$ 30,908</b>	<b>\$ 592,327</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	\$ 15,943	\$ 14,373	\$ 7,956	\$ 162,845	\$ 201,117
081	Department of Education	29,932	31,302	31,181	60,753	153,168
025	Hacienda (entidad interna - fines de contabilidad)	3,323	4,276	221	25,591	33,412
049	Department of Transportation and Public Works	4,764	5,967	5,354	9,371	25,456
045	Department of Public Security	5,519	2,617	1,765	5,676	15,577
241	Administration for Integral Development of Childhood	2,564	1,707	1,014	6,633	11,918
271	Office of Information Technology and Communications	5,877	669	1,937	3,429	11,912
014	Environmental Quality Board	108	249	306	8,790	9,452
311	Gaming Comission	5,942	411	2,085	291	8,730
050	Department of Natural and Environmental Resources	636	1,250	1,249	5,510	8,645
067	Department of Labor and Human Resources	1,009	1,946	1,703	3,867	8,526
127	Administration for Socioeconomic Development of the Family	2,583	1,775	281	3,828	8,467
079	Automobile Accident Compensation Administration	-	7,959	-	-	7,959
137	Department of Correction and Rehabilitation	1,411	2,791	1,332	1,987	7,521
122	Department of the Family	797	2,585	1,098	2,879	7,360
123	Families and Children Administration	2,976	1,656	390	1,702	6,724
024	Department of the Treasury	4,015	1,458	285	730	6,489
028	Commonwealth Election Commission	151	4,000	340	1,309	5,799
095	Mental Health and Addiction Services Administration	1,637	1,236	888	1,685	5,446
126	Vocational Rehabilitation Administration	2,713	1,057	308	1,133	5,210
120	Veterans Advocate Office	602	9	53	4,440	5,103
031	General Services Administration	173	209	1,164	3,505	5,050
329	Socio-Economic Development Office	3,362	34	111	417	3,924
038	Department of Justice	744	1,926	235	784	3,689
087	Department of Sports and Recreation	225	398	1,038	1,833	3,494
016	Office of Management and Budget	1,846	348	746	336	3,276
023	Department of State	2,466	236	20	41	2,764
043	Puerto Rico National Guard	312	354	433	1,421	2,520
055	Department of Agriculture	38	91	29	1,958	2,116
124	Child Support Administration	595	44	611	816	2,066
152	Elderly and Retired People Advocate Office	759	31	112	309	1,211
078	Department of Housing	581	325	173	130	1,209
105	Industrial Commission	131	69	36	813	1,049
018	Planning Board	251	251	144	399	1,045
208	Contributions to Municipalities	201	-	-	810	1,011
155	State Historic Preservation Office	413	256	26	75	769
026	Special Appropriations for the Central Government Retirement System	-	2	14	725	741
096	Women's Advocate Office	356	164	52	141	713
143	Office of Protection and Advocacy of Persons with Disabilities	22	-	0	366	389
298	Public Service Regulatory Board	152	71	19	0	242
015	Office of the Governor	89	118	5	12	224
153	Advocacy for Persons with Disabilities of the Commonwealth of Puer	12	8	15	151	185
266	Office of Public Security Affairs	46	-	94	32	172
022	Office of the Commissioner of Insurance	28	18	11	52	109
030	Office of Administration and Transformation of HR in the Govt.	69	2	2	14	87
069	Department of Consumer Affairs	22	18	3	2	45
231	Health Advocate Office	17	21	5	2	45
279	Public Service Appeals Commission	32	4	2	4	42
242	PPD Central Committee	2	12	2	18	35
075	Office of the Financial Institutions Commissioner	19	3	-	-	22

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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
220	Correctional Health	-	0	11	8	19
281	Office of the Electoral Comptroller	14	1	0	1	17
068	Labor Relations Board	15	0	-	-	15
062	Cooperative Development Commission	0	1	8	-	8
244	PIP Central Committee	8	-	-	-	8
291	Project Dignity	3	-	-	5	7
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
060	Citizen's Advocate Office (Ombudsman)	2	1	-	0	4
037	Civil Rights Commission	2	0	-	0	3
139	Parole Board	-	2	-	0	3
	Other	3	0	1	1	5
<b>Total</b>		<b>\$ 105,513</b>	<b>\$ 94,310</b>	<b>\$ 64,871</b>	<b>\$ 327,632</b>	<b>\$ 592,327</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.