

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Government of Puerto Rico

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

As of August 22, 2025

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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 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.

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Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)

Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow
\$11,027	(\$180)	(\$335)

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.

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TSA Cash Flow Actual Results for the Week Ended August 22, 2025

	FY26 Actual	FY26 Actual	FY25 Actual	Variance YTD
(figures in Millions)	8/22	YTD	YTD	FY26 vs FY25
<u>State Collections</u>				
1 General fund collections (a)	\$233	\$1,728	\$1,875	(\$148)
2 Other fund revenues & Pass-throughs (b)	4	28	27	2
3 Special Revenue receipts	24	117	63	53
4 All Other state collections (c)	18	181	219	(38)
5 Sweep Account Transfers (a)	—	—	—	—
6 Subtotal - State collections	\$279	\$2,053	\$2,184	(\$131)
<u>Federal Fund Receipts</u>				
7 Medicaid	—	391	59	332
8 Nutrition Assistance Program	77	476	516	(41)
9 All Other Federal Programs	23	364	530	(165)
10 Other - CRF & CSFRF and EITC	—	13	91	(77)
11 Subtotal - Federal Fund receipts	\$99	\$1,244	\$1,195	\$49
<u>Balance Sheet Related</u>				
12 Paygo charge	4	64	64	(0)
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$4	64	\$64	(\$0)
<u>Plan of Adjustment Related</u>				
15 CW Intragovernmental Transfers (d)	—	24	26	(2)
16 Other	—	—	—	—
17 Subtotal - Plan Inflows	—	\$24	\$26	(\$2)
18 Total Inflows	\$383	\$3,385	\$3,471	(\$86)
<u>Payroll and Related Costs (e)</u>				
19 General fund	(34)	(411)	(416)	6
20 Federal fund	(1)	(123)	(140)	17
21 Other State fund	(1)	(20)	(20)	0
22 Subtotal - Payroll and Related Costs	(\$36)	(\$554)	(\$577)	\$23
<u>Operating Disbursements (f)</u>				
23 General fund	(36)	(455)	(296)	(159)
24 Federal fund	(29)	(380)	(394)	13
25 Other State fund	(21)	(67)	(139)	72
26 Subtotal - Vendor Disbursements	(\$86)	(\$903)	(\$829)	(\$74)
<u>State-funded Budgetary Transfers</u>				
27 General Fund	(47)	(489)	(470)	(20)
28 Other State Fund	—	(11)	(16)	6
29 Subtotal - Appropriations - All Funds	(\$47)	(\$500)	(\$486)	(\$14)
<u>Federal Fund Transfers</u>				
30 Medicaid	(289)	(618)	(289)	(329)
31 Nutrition Assistance Program	(71)	(473)	(495)	22
32 Other - CRF & CSFRF and EITC	(0)	(4)	(88)	83
33 Subtotal - Federal Fund Transfers	(\$360)	(\$1,095)	(\$873)	(\$222)
<u>Other Disbursements - All Funds</u>				
34 Retirement Contributions	(4)	(329)	(337)	7.8
35 Tax Refunds & other tax credits (g)	(3)	(197)	(165)	(32)
36 PROMESA Mandates Costs	(0)	(0)	(13)	13
37 Title III Costs	(2)	(18)	—	(18)
38 Milestone Transfers	—	—	(43)	43
39 Custody Account Transfers	—	(20)	(15)	(5)
40 Other items paid from FY24 Surplus	—	—	—	—
41 Loans and Notes Transactions	(25)	(50)	—	(50)
42 All Other	—	—	—	—
43 Subtotal - Other Disbursements - All Funds	(\$34)	(\$614)	(\$573)	(\$41)
<u>Plan of Adjustment Related</u>				
44 Disbursements to Paying Agent	—	(53)	(54)	0
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	—	(\$53)	(\$54)	\$0
47 Total Outflows	(\$562)	(\$3,719)	(\$3,392)	(\$328)
48 Net Operating Cash Flow	(\$180)	(\$335)	\$79	(\$414)
49 Bank Cash Position, Beginning	11,207	11,362	10,049	1,313
50 Bank Cash Position, Ending	\$11,027	\$11,027	\$10,128	\$899
<u>Memo: Summary of Accounts</u>				
Operational	\$8,014			
Reserves (h)	3,013			
Total Bank Cash Position	\$11,027			

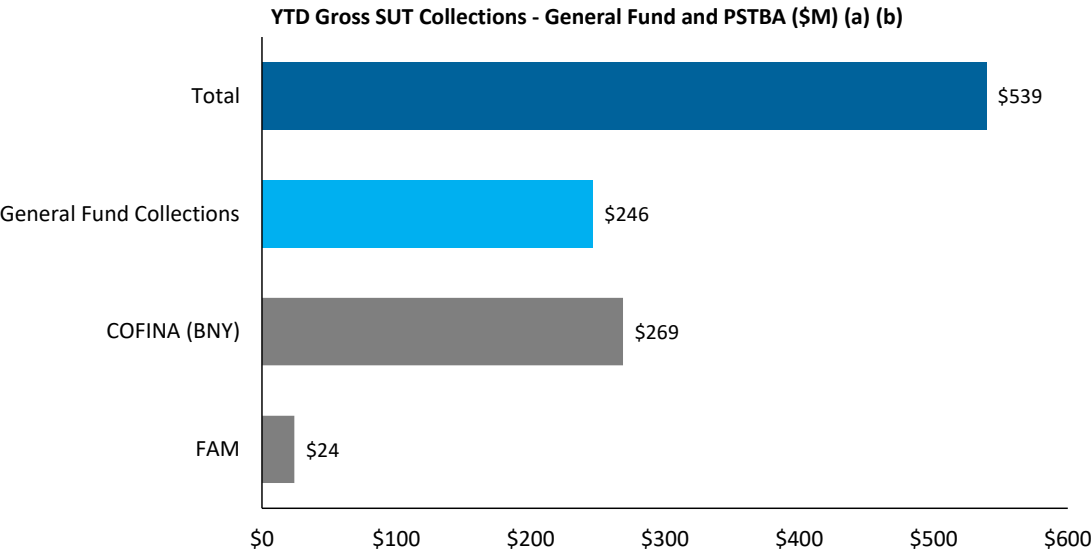
Puerto Rico Department of Treasury | Hacienda***FY26 TSA Cash Flow Actual Results - Footnotes***Footnotes:

- (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 \$58.5M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascend to \$0.4M and merchant charges of \$3.9M. Net interest income for the FY26 was \$54.2M.
- (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.

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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 22, 2025 there is \$93M 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.

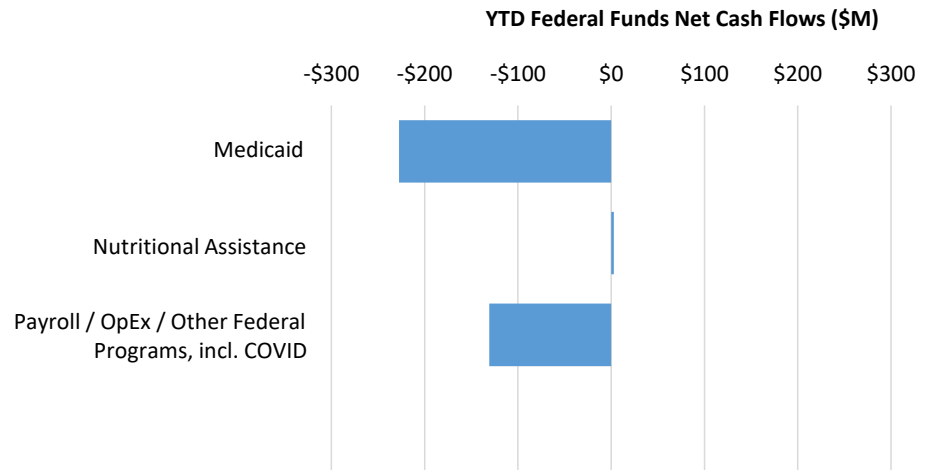
Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary (a)

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, \$13M 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.

	Net Cash		
	FF Inflows	FF Outflows	Flow
Weekly FF Net Surplus (Deficit)			
Medicaid (ASES)	\$ -	\$ (289)	\$ (289)
Nutritional Assistance Program (NAP)	77	(71)	6
Payroll / OpEx / Other Federal Programs, incl. COVID	23	(30)	(8)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	23	(30)	(7)
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	-	(0)	(0)
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 99	\$ (390)	\$ (291)

	Net Cash		
	FF Inflows	FF Outflows	Flow
YTD Cumulative FF Net Surplus (Deficit)			
Medicaid (ASES)	\$ 391	\$ (618)	\$ (227)
Nutritional Assistance Program (NAP)	476	(473)	3
Payroll / OpEx / Other Federal Programs, incl. COVID	378	(508)	(131)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	364	(504)	(139)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	13	(4)	9
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 1,244	\$ (1,599)	\$ (355)



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.

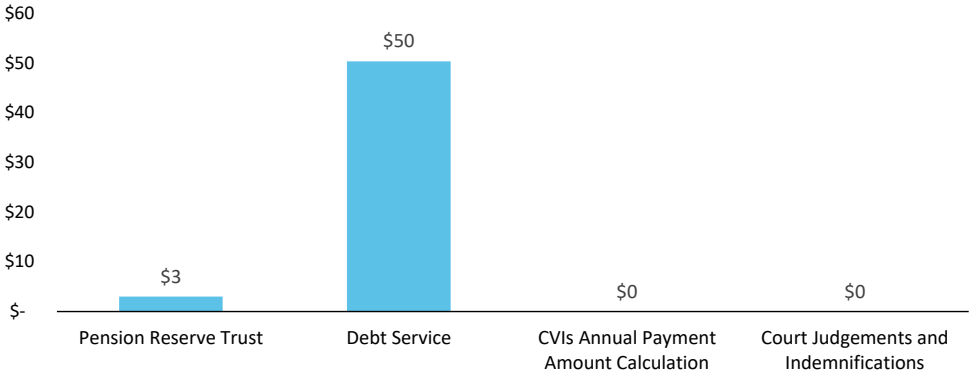
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Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$53M has been transferred out of the TSA for POA related payments during FY26.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 3
<i>Annual Contribution</i>	-
<i>Monthly Act 80 Contributions</i>	3
Debt Service	50
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
Total	\$ 53

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	\$ 179,580	\$ 8,228	\$ 187,808
081	Department of Education	114,155	11,551	125,707
025	Hacienda (entidad interna - fines de contabilidad)	44,714	112	44,826
050	Department of Natural and Environmental Resources	23,190	57	23,247
049	Department of Transportation and Public Works	21,376	38	21,413
067	Department of Labor and Human Resources	19,735	127	19,863
123	Families and Children Administration	15,845	107	15,952
137	Department of Correction and Rehabilitation	15,853	6	15,859
045	Department of Public Security	12,861	57	12,918
122	Department of the Family	11,510	0	11,511
329	Socio-Economic Development Office	7,101	3,183	10,284
271	Office of Information Technology and Communications	9,925	108	10,033
014	Environmental Quality Board	9,256	332	9,588
127	Administration for Socioeconomic Development of the Family	8,152	392	8,544
095	Mental Health and Addiction Services Administration	7,168	5	7,173
311	Gaming Commission	7,105	38	7,143
087	Department of Sports and Recreation	6,932	76	7,009
024	Department of the Treasury	6,743	-	6,743
241	Administration for Integral Development of Childhood	6,602	-	6,602
126	Vocational Rehabilitation Administration	5,399	14	5,413
031	General Services Administration	5,053	-	5,053
120	Veterans Advocate Office	3,977	-	3,977
028	Commonwealth Election Commission	3,296	1	3,297
124	Child Support Administration	3,236	-	3,236
043	Puerto Rico National Guard	2,984	2	2,985
078	Department of Housing	1,664	731	2,396
038	Department of Justice	2,254	30	2,284
018	Planning Board	1,990	-	1,990
023	Department of State	1,959	8	1,967
243	PNP Central Committee	1,828	-	1,828
055	Department of Agriculture	1,693	-	1,693
016	Office of Management and Budget	1,462	2	1,464
155	State Historic Preservation Office	1,444	4	1,448
242	PPD Central Committee	1,388	-	1,388
105	Industrial Commission	946	1	947
266	Office of Public Security Affairs	9	731	740
096	Women's Advocate Office	665	0	665
152	Elderly and Retired People Advocate Office	553	48	601
143	Office of Protection and Advocacy of Persons with Disabilities	432	131	563
015	Office of the Governor	235	10	245
022	Office of the Commissioner of Insurance	230	-	230
069	Department of Consumer Affairs	166	-	166

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
220	Correctional Health	124	-	124
298	Public Service Regulatory Board	122	-	122
030	Office of Administration and Transformation of HR in the Gov	104	-	104
291	Project Dignity	90	-	90
391	Movimiento Victoria Ciudadana	78	-	78
153	Advocacy for Persons with Disabilities of the Commonwealth	57	-	57
060	Citizen's Advocate Office (Ombudsman)	47	5	52
226	Joint Special Counsel on Legislative Donations	41	-	41
279	Public Service Appeals Commission	39	-	39
037	Civil Rights Commission	24	-	24
026	Special Appropriations for the Central Government Retirement	12	-	12
231	Health Advocate Office	11	-	11
281	Office of the Electoral Comptroller	9	-	9
075	Office of the Financial Institutions Commissioner	7	-	7
062	Cooperative Development Commission	6	-	6
139	Parole Board	4	0	4
034	Investigation, Prosecution and Appeals Commission	3	0	3
068	Labor Relations Board	2	-	2
	Other	1	-	1
Total		\$ 571,449	\$ 26,137	\$ 597,586

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	15,010	11,783	5,895	155,121	187,808
081	Department of Education	33,172	20,052	12,125	60,359	125,707
025	Hacienda (entidad interna - fines de contabilidad)	436	4,951	364	39,075	44,826
050	Department of Natural and Environmental Resources	1,792	3,247	2,328	15,880	23,247
049	Department of Transportation and Public Works	7,308	3,105	6,812	4,189	21,413
067	Department of Labor and Human Resources	1,715	2,803	2,756	12,590	19,863
123	Families and Children Administration	5,621	2,714	277	7,340	15,952
137	Department of Correction and Rehabilitation	9,218	4,821	331	1,490	15,859
045	Department of Public Security	1,776	2,640	2,664	5,837	12,918
122	Department of the Family	2,185	1,578	1,919	5,828	11,511
329	Socio-Economic Development Office	138	9,299	393	454	10,284
271	Office of Information Technology and Communications	1,383	4,581	119	3,951	10,033
014	Environmental Quality Board	275	278	90	8,945	9,588
127	Administration for Socioeconomic Development of the Family	2,429	2,942	434	2,739	8,544
095	Mental Health and Addiction Services Administration	3,560	1,447	356	1,810	7,173
311	Gaming Comission	5,371	436	1,315	21	7,143
087	Department of Sports and Recreation	591	380	202	5,835	7,009
024	Department of the Treasury	4,934	687	220	902	6,743
241	Administration for Integral Development of Childhood	4,160	982	119	1,342	6,602
126	Vocational Rehabilitation Administration	1,443	146	242	3,582	5,413
031	General Services Administration	2,618	1,740	391	304	5,053
120	Veterans Advocate Office	565	315	1	3,097	3,977
028	Commonwealth Election Commission	267	445	167	2,418	3,297
124	Child Support Administration	655	284	631	1,665	3,236
043	Puerto Rico National Guard	945	572	1,078	390	2,985
078	Department of Housing	1,901	372	92	31	2,396
038	Department of Justice	525	1,109	338	312	2,284
018	Planning Board	138	271	76	1,505	1,990
023	Department of State	1,766	67	108	26	1,967
243	PNP Central Committee	-	-	-	1,828	1,828
055	Department of Agriculture	116	197	261	1,119	1,693
016	Office of Management and Budget	1,186	167	66	46	1,464
155	State Historic Preservation Office	192	544	24	687	1,448
242	PPD Central Committee	-	-	-	1,388	1,388
105	Industrial Commission	202	63	6	676	947
266	Office of Public Security Affairs	110	2	-	628	740
096	Women's Advocate Office	306	21	115	223	665
152	Elderly and Retired People Advocate Office	426	31	13	132	601
143	Office of Protection and Advocacy of Persons with Disabilities	20	12	4	526	563
015	Office of the Governor	73	104	17	52	245
022	Office of the Commissioner of Insurance	47	177	5	0	230
069	Department of Consumer Affairs	76	74	3	13	166
220	Correctional Health	-	124	0	-	124

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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
298	Public Service Regulatory Board	90	28	0	3	122
030	Office of Administration and Transformation of HR in the Govt.	58	32	-	14	104
291	Project Dignity	-	-	-	90	90
391	Movimiento Victoria Ciudadana	-	-	-	78	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	11	39	1	5	57
060	Citizen's Advocate Office (Ombudsman)	29	10	12	1	52
226	Joint Special Counsel on Legislative Donations	8	9	21	3	41
279	Public Service Appeals Commission	31	5	-	3	39
037	Civil Rights Commission	10	12	-	1	24
026	Special Appropriations for the Central Government Retirement Syst	8	-	2	2	12
231	Health Advocate Office	7	2	2	-	11
281	Office of the Electoral Comptroller	2	7	-	-	9
075	Office of the Financial Institutions Commissioner	7	-	-	-	7
062	Cooperative Development Commission	1	-	-	5	6
139	Parole Board	4	-	-	0	4
034	Investigation, Prosecution and Appeals Commission	1	1	0	1	3
068	Labor Relations Board	2	-	-	-	2
	Other	-	1	-	1	1
Total		\$ 114,922	\$ 85,707	\$ 42,396	\$ 354,561	\$ 597,586

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.