

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Requirement 1 (A)

*Treasury Single Account ("TSA") FY 2026 Cash Flow
For the month of July FY26*

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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.
Deferred General Fund Receipts	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
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.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
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 monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2026 actual results compared to the 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.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificado de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- 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	July Cash Flow	YTD Net Cash Flow
\$11,231	(\$131)	(\$131)

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 with a comparison to the same period from FY25 to help contextualize results.

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TSA Cash Flow Actual Results as of July 31, 2025

(figures in Millions)		FY26 Actual July	FY26 Actual (a) YTD	FY25 Actual (a) YTD	Variance YTD FY26 vs FY25
<u>State Collections</u>					
1	General fund collections (b)	\$940	\$940	\$1,151	(\$212)
2	Other fund revenues & Pass-throughs (c)	21	21	18	3
3	Special Revenue receipts	56	56	33	23
4	All Other state collections (d)	98	98	142	(44)
5	Sweep Account Transfers	—	—	—	—
6	Subtotal - State collections (b)	\$1,115	\$1,115	\$1,344	(\$230)
<u>Federal Fund Receipts</u>					
7	Medicaid	384	384	7	376
8	Nutrition Assistance Program	280	280	300	(19)
9	All Other Federal Programs	257	257	310	(53)
10	Other - CRF & CSFRF and EITC	13	13	—	13
11	Subtotal - Federal Fund Receipts	\$934	\$934	\$618	\$317
<u>Balance Sheet Related</u>					
12	Paygo charge	35	35	41	(5)
13	Other	—	—	—	—
14	Subtotal - Other Inflows	\$35	\$35	\$41	(\$5)
<u>Plan of Adjustment Related</u>					
15	Intragovernmental Transfers (e)	24	24	26	(2)
16	Other	—	—	—	—
17	Subtotal - Plan Inflows	\$24	\$24	\$26	(\$2)
18	Total Inflows	\$2,108	\$2,108	\$2,028	\$79
<u>Payroll and Related Costs (f)</u>					
19	General fund	(226)	(226)	(216)	(10)
20	Federal fund	(72)	(72)	(87)	15
21	Other State fund	(12)	(12)	(12)	0
22	Subtotal - Payroll and Related Costs	(\$309)	(\$309)	(\$314)	\$5
<u>Operating Disbursements (g)</u>					
23	General fund	(244)	(244)	(183)	(61)
24	Federal fund	(226)	(226)	(214)	(12)
25	Other State fund	(127)	(127)	(67)	(60)
26	Subtotal - Vendor Disbursements	(\$597)	(\$597)	(\$464)	(\$133)
<u>State-funded Budgetary Transfers</u>					
27	General Fund	(243)	(243)	(283)	40
28	Other State Fund	(8)	(8)	(11)	3
29	Subtotal - Appropriations - All Funds	(\$251)	(\$251)	(\$294)	\$43
<u>Federal Fund Transfers</u>					
30	Medicaid	(322)	(322)	(289)	(33)
31	Nutrition Assistance Program	(283)	(283)	(291)	7
32	All other federal fund transfers	(3)	(3)	(52)	48
33	Subtotal - Federal Fund Transfers	(\$609)	(\$609)	(\$632)	\$23
<u>Other Disbursements - All Funds</u>					
34	Retirement Contributions	(222)	(222)	(225)	3
35	Tax Refunds & other tax credits (h)	(150)	(150)	(122)	(28)
36	PROMESA Mandates Costs	(0)	(0)	—	(0)
37	Milestone Transfers	—	—	—	—
38	Custody Account Transfers	(52)	(52)	—	(52)
39	Other items paid from FY23 Surplus	—	—	—	—
40	Loans and Notes Transactions (i)	(25)	(25)	—	(25)
41	All Other	34	34	—	34
42	Subtotal - Other Disbursements - All Funds	(\$421)	(\$421)	(\$353)	(\$69)
43	Total Outflows	(\$2,239)	(\$2,239)	(\$2,108)	(\$131)
44	Net Operating Cash Flow	(\$131)	(\$131)	(\$80)	(\$51)
45	Bank Cash Position, Beginning	11,362	11,362	10,049	1,313
46	Bank Cash Position, Ending	\$11,231	\$11,231	\$9,969	\$1,262
<u>Memo: Summary of Accounts</u>					
	Operational	\$8,672			
	Reserves (k)	2,559			
	Total Bank Cash Position	\$11,231			

Note: Refer to page 10 for footnote reference descriptions.

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- (a) Represents FY2026 actual results through July 31, 2025.
- (b) 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 the new SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (c) These revenues are collected by DTPR and immediately appropriated.
- (d) 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 \$31.7M in net interest income in FY26 from earnings on the TSA cash balance.
- (e) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by them in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (f) 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).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) On July 29, DTPR completed a disbursement to PREPA for \$25M, as part of the third amendment a loan from the Commonwealth to PREPA in order to fund the PREPA Employee Retirement System payment.

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General Fund Collections Summary

Key Takeaways / Notes

The Other General Fund may includes cash receipts that have not yet been allocated to specific concepts. The schedule on this page will be updated as information becomes available.

General Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual (a) YTD FY26	Actual YTD FY25	Var \$ FY26 vs FY25	Var % FY26 vs FY25
General Fund Collections				
Corporations	\$132	\$367	(\$235)	-64%
Individuals	331	318	13	4%
Partnerships	9	11	(2)	-17%
Act 154	9	8	2	23%
Non Residents Withholdings	81	77	4	5%
Current Year Collections	81	77	4	5%
Current Year NRW for FEDE (Act 73-2008) (b)	-	-	-	-
Motor Vehicles	36	59	(23)	-40%
Rum Tax (e)	23	22	1	5%
Alcoholic Beverages	15	22	(7)	-31%
Cigarettes (c)	11	9	2	19%
Other General Fund	155	124	31	25%
Total	\$802	\$1,017	(\$215)	-21%
SUT Collections (d)	138	134	4	3%
Total General Fund Collections	\$ 940	\$ 1,151	\$ (211)	-18%

Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Includes some cigarette tax collections that are subsequently passed through to PRMBA and other.
- (d) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.
- (e) Rum Tax is higher than previous FY by \$1M. Variance may be related to timing difference of cash transfers to TSA.

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Other State Fund Collections Summary

Key Takeaways / Notes

- 1) Other State Fund Collections are lower than projected in the Liquidity Plan. The negative variance in Special Revenue Fund is mainly driven by timing differences. YTD All Other variance is mostly due to lower inflows of (\$120M) on Dept. of Transportation and Public Works and (\$55M) on Dept. Economic Development and Commerce. This, partially offset by \$14M on Adm. for Integral Development of Childhood and \$14M on Gambling Commission.
- 2) Other State Collections variance is mainly driven by (\$197M) lower than projected Funds under the Custody of the Department of Treasury due to timing differences, partially offset by \$56M higher collections from the Office of the Commissioner of Insurance, \$26M higher collections from the Office of the Commissioner of Financial Institutions, and \$45M higher than projected Interest Income. All Other variance mostly related to lower inflows of (\$30M) on Tourism Company and (\$9M) on Dept. of Natural and Environmental Resources.

Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

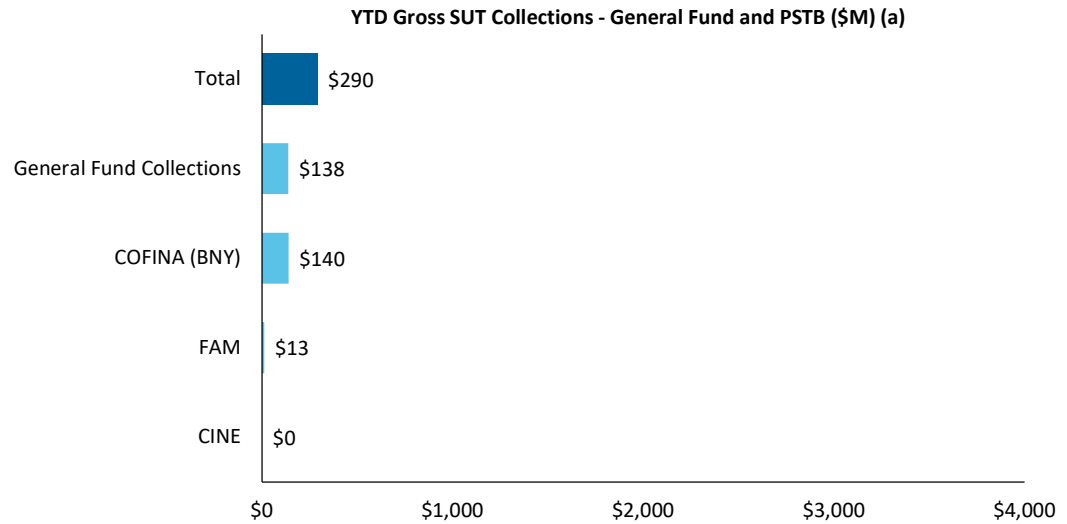
	Actual YTD FY26	LP YTD FY25	Var \$ FY26 vs FY25	Var % FY26 vs FY25
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$21	\$18	\$3	16%
Electronic Lottery	-	-	-	NA
ASC Pass Through	5	4	1	22%
ACCA Pass Through	8	8	0	3%
Other	8	6	2	29%
Special Revenue Fund (Agency Collections)	56	33	23	68%
Department of Education	0	0	-	0%
Department of Health	11	7	4	59%
Department of State	2	1	1	74%
All Other	43	25	18	72%
Other State Collections	98	142	(44)	-31%
Interest Income	32	40	(8)	-21%
Puerto Rico Gaming Commission	38	38	0	1%
Department of Housing	2	4	(2)	-49%
Department of Health	12	22	(10)	-43%
Office of the Commissioner of Insurance	1	1	(0)	-47%
Funds under the Custody of the Department of Treasury	8	7	1	8%
Office of the Commissioner of Financial Institutions	2	14	(12)	-89%
All Other	3	16	(13)	-79%
Total	\$175	\$193	(\$19)	-10%

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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 July 31, 2025 there is \$66M 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.

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Federal Funds Net Cash Flow Summary

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 this report, \$13M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) has been received and (\$3M) was disbursed and is reported as All Other Federal Funds Transfers; with a net cash flow of \$10M.

Monthly FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / OpEx / Other Federal Programs, incl. COVID
Federally Reimbursable Tax Credits

Total (a)

		Net Cash	
FF Inflows	FF Outflows	Flow	
\$ 384	\$ (322)	\$ 62	
280	(283)	(3)	
270	(301)	(31)	
-	-	-	
\$934	\$ (906)	\$ 28	

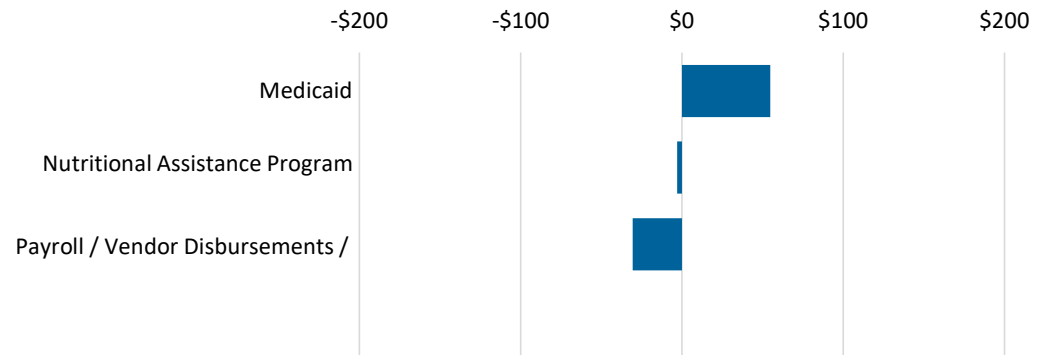
YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)
Nutritional Assistance Program (NAP)
Payroll / OpEx / Other Federal Programs, incl. COVID
Payroll / Vendor Disbursements / Other Federal Programs
COVID-19 Federal Funds (CRF & CSLFRF)
Federally Reimbursable Tax Credits

Total (a)

		Net Cash	
FF Inflows	FF Outflows	Flow	
\$ 384	\$ (322)	\$ 62	
280	(283)	(3)	
270	(301)	(31)	
257	(298)	(41)	
13	(3)	10	
-	-	-	
\$ 934	\$ (906)	\$ 28	

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.

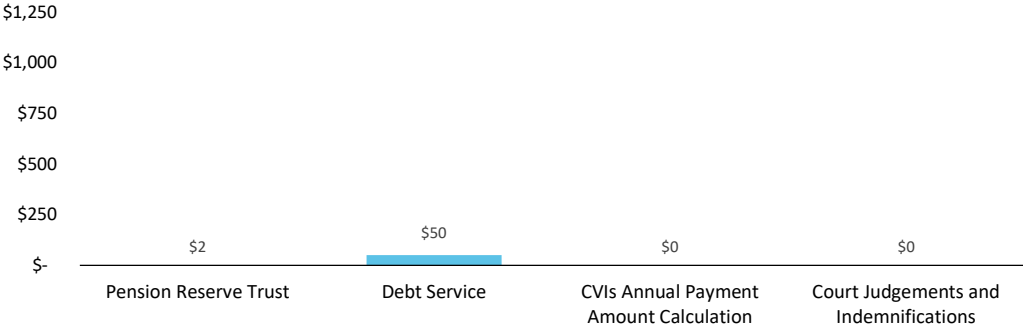
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Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$52M has been transferred out of the TSA for POA related payments during FY25.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 2
<i>Monthly Act 80 Contributions</i>	2
<i>Annual Contribution</i>	-
Debt Service	50
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
Total	\$ 52

Plan-Related Disbursements (\$M)



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ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 177,286	\$ 9,480	\$ 186,766
081	Department of Education	110,601	8,329	118,930
025	Hacienda (entidad interna - fines de contabilidad)	45,207	1	45,208
049	Department of Transportation and Public Works	35,276	178	35,453
050	Department of Natural and Environmental Resources	23,381	57	23,438
067	Department of Labor and Human Resources	19,727	0	19,727
079	Automobile Accident Compensation Administration	-	15,118	15,118
045	Department of Public Security	13,376	22	13,398
123	Families and Children Administration	12,590	107	12,696
122	Department of the Family	10,646	13	10,658
329	Socio-Economic Development Office	6,721	2,825	9,546
014	Environmental Quality Board	9,057	331	9,388
137	Department of Correction and Rehabilitation	9,230	0	9,230
271	Office of Information Technology and Communications	8,266	109	8,376
095	Mental Health and Addiction Services Administration	8,251	5	8,256
127	Administration for Socioeconomic Development of the Family	6,560	392	6,953
311	Gaming Commission	6,585	151	6,736
087	Department of Sports and Recreation	6,582	76	6,659
126	Vocational Rehabilitation Administration	5,530	5	5,534
031	General Services Administration	5,396	-	5,396
024	Department of the Treasury	4,162	-	4,162
120	Veterans Advocate Office	3,676	-	3,676
241	Administration for Integral Development of Childhood	3,556	55	3,611
028	Commonwealth Election Commission	3,371	1	3,372
038	Department of Justice	2,955	184	3,138
124	Child Support Administration	3,001	-	3,001
055	Department of Agriculture	2,908	-	2,908
043	Puerto Rico National Guard	2,802	2	2,804
018	Planning Board	2,429	-	2,429
016	Office of Management and Budget	2,300	2	2,303
243	PNP Central Committee	1,828	-	1,828
266	Office of Public Security Affairs	2	1,621	1,623
155	State Historic Preservation Office	1,460	4	1,464
242	PPD Central Committee	1,388	-	1,388
105	Industrial Commission	1,068	1	1,070
096	Women's Advocate Office	823	4	827
220	Correctional Health	650	-	650
078	Department of Housing	547	87	635
143	Office of Protection and Advocacy of Persons with Disabilities	412	131	543
152	Elderly and Retired People Advocate Office	521	0	521
023	Department of State	366	-	366

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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
015	Office of the Governor	329	3	332
022	Office of the Commissioner of Insurance	186	-	186
298	Public Service Regulatory Board	157	-	157
030	Office of Administration and Transformation of HR in the Govt.	127	-	127
069	Department of Consumer Affairs	113	-	113
291	Project Dignity	90	-	90
060	Citizen's Advocate Office (Ombudsman)	88	0	88
075	Office of the Financial Institutions Commissioner	80	-	80
391	Movimiento Victoria Ciudadana	78	-	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	67	-	67
281	Office of the Electoral Comptroller	52	-	52
226	Joint Special Counsel on Legislative Donations	34	-	34
279	Public Service Appeals Commission	32	-	32
231	Health Advocate Office	28	-	28
037	Civil Rights Commission	10	-	10
034	Investigation, Prosecution and Appeals Commission	7	0	7
062	Cooperative Development Commission	5	-	5
026	Special Appropriations for the Central Government Retirement System	4	-	4
139	Parole Board	2	-	2
	Other	2	-	2
Total		\$ 561,983	\$ 39,295	\$ 601,278

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	11,127	14,071	5,975	155,593	186,766
081	Department of Education	21,579	28,592	9,359	59,400	118,930
025	Hacienda (entidad interna - fines de contabilidad)	3,468	2,422	7,065	32,253	45,208
049	Department of Transportation and Public Works	3,307	9,447	4,249	18,451	35,453
050	Department of Natural and Environmental Resources	2,727	4,473	563	15,676	23,438
067	Department of Labor and Human Resources	1,688	3,310	2,855	11,873	19,727
079	Automobile Accident Compensation Administration	15,118	-	-	-	15,118
045	Department of Public Security	802	5,916	743	5,937	13,398
123	Families and Children Administration	4,303	572	318	7,503	12,696
122	Department of the Family	1,211	1,935	2,081	5,432	10,658
329	Socio-Economic Development Office	2,557	6,528	26	435	9,546
014	Environmental Quality Board	226	193	92	8,877	9,388
137	Department of Correction and Rehabilitation	2,065	4,174	550	2,441	9,230
271	Office of Information Technology and Communications	4,282	57	9	4,028	8,376
095	Mental Health and Addiction Services Administration	3,850	2,289	291	1,825	8,256
127	Administration for Socioeconomic Development of the Family	2,326	1,564	379	2,685	6,953
311	Gaming Commission	4,924	299	1,395	118	6,736
087	Department of Sports and Recreation	158	361	880	5,261	6,659
126	Vocational Rehabilitation Administration	996	391	436	3,711	5,534
031	General Services Administration	2,081	2,716	306	292	5,396
024	Department of the Treasury	2,208	765	593	596	4,162
120	Veterans Advocate Office	367	209	15	3,085	3,676
241	Administration for Integral Development of Childhood	1,391	247	106	1,867	3,611
028	Commonwealth Election Commission	40	754	37	2,541	3,372
038	Department of Justice	1,667	1,161	29	282	3,138
124	Child Support Administration	334	751	256	1,660	3,001
055	Department of Agriculture	38	528	80	2,261	2,908
043	Puerto Rico National Guard	522	820	1,165	297	2,804
018	Planning Board	232	241	225	1,731	2,429
016	Office of Management and Budget	749	1,193	107	253	2,303
243	PNP Central Committee	-	-	-	1,828	1,828
266	Office of Public Security Affairs	298	1	-	1,324	1,623
155	State Historic Preservation Office	492	116	10	845	1,464
242	PPD Central Committee	-	-	-	1,388	1,388
105	Industrial Commission	75	280	124	591	1,070
096	Women's Advocate Office	155	271	245	156	827
220	Correctional Health	0	590	44	15	650
078	Department of Housing	206	304	39	86	635
143	Office of Protection and Advocacy of Persons with Disabilities	5	8	4	526	543
152	Elderly and Retired People Advocate Office	350	30	15	127	521
023	Department of State	33	189	99	45	366
015	Office of the Governor	63	190	21	58	332
022	Office of the Commissioner of Insurance	134	47	5	0	186
298	Public Service Regulatory Board	28	113	8	8	157
030	Office of Administration and Transformation of HR in the Govt.	86	28	-	14	127
069	Department of Consumer Affairs	86	5	3	18	113
291	Project Dignity	-	-	-	90	90
060	Citizen's Advocate Office (Ombudsman)	47	40	-	1	88
075	Office of the Financial Institutions Commissioner	12	68	-	-	80
391	Movimiento Victoria Ciudadana	-	-	-	78	78
153	Advocacy for Persons with Disabilities of the Commonwealth of Pu	61	-	2	5	67
281	Office of the Electoral Comptroller	33	1	18	-	52

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
226	Joint Special Counsel on Legislative Donations	6	18	7	3	34
279	Public Service Appeals Commission	29	0	-	3	32
231	Health Advocate Office	5	21	2	-	28
037	Civil Rights Commission	7	1	2	0	10
034	Investigation, Prosecution and Appeals Commission	-	1	4	1	7
062	Cooperative Development Commission	-	-	-	5	5
026	Special Appropriations for the Central Government Retirement Sys	-	2	-	2	4
139	Parole Board	-	2	0	0	2
	Other	1	1	-	1	2
Total		\$ 98,555	\$ 98,304	\$ 40,836	\$ 363,583	\$ 601,278

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 C: Central Government - Live Web Portal
AP
Intragovernmental Only (a) (b)

(figures in \$000s)
 Continues and Continued...

	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	25 - Hacienda (entidad interna - fines de contabilidad)	49 - Department of Transportation and Public Works	50 - Department of Natural and Environmental Resources	67 - Department of Labor and Human Resources	79 - Automobile Accident Compensation Administration	45 - Department of Public Security	123 - Families and Children Administration	122 - Department of the Family	329 - Socio-Economic Development Office	14 - Environmental Quality Board	137 - Department of Correction and Rehabilitation	271 - Office of Information Technology and Communications	95 - Mental Health and Addiction Services Administration	127 - Administration for Socioeconomic Development of L...	311 - Gaming Comission	87 - Department of Sports and Recreation	126 - Vocational Rehabilitation Administration	31 - General Services Administration	24 - Department of the Treasury	120 - Veterans Advocate Office	241 - Administration for Integral Development of Childh...	38 - Department of Justice	Other
Invoicer	39,295	9,480	8,329	1	178	57	0	15,118	22	107	13	2,825	331	0	109	5	392	151	76	5	-	-	-	55	184	1,856
Automobile Accident Compensation Administration	15,119	0	-	-	-	-	-	15,118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Agricultural Enterprises Development Administrat...	5,120	-	5,120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Health	3,221	3,207	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instituto Socio Economico Comu	2,825	-	-	-	-	-	-	-	-	-	-	2,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-
University of Puerto Rico	2,254	1,927	171	-	-	49	-	-	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical Services Administration	1,772	1,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management and Disaster Administration...	1,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Infrastructure Financing Authority	743	676	67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,299
Municipio De Carolina	569	3	298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	392	-	-	-	-	-	-	-	-	267
Municipio De Orocovis	368	-	368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
Municipio De Rio Grande	355	-	355	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	346	337	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	319	319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of the Treasury	302	301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	271	-	-	(1)	-	-	-	-	-	-	-	-	-	-
Municipio De Camuy	266	-	266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	262	-	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depto Desarrollo Economico Y C	260	-	-	-	-	-	-	-	-	-	-	-	-	-	109	-	-	151	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	220	75	44	-	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
Municipio De Bayamon	193	-	138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	-	-
Teacher Retirement System	185	181	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	178	-	176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-
Municipio De Yabucoa	164	-	164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vieques	160	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	-
Municipio De Caguas	159	-	159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	155	148	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	136	57	1	1	-	-	-	-	-	-	-	50	-	-	-	5	-	-	-	-	-	-	-	-	23	-
Public Broadcasting Corporation	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
Municipio De Canovanas	119	113	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Arecibo	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	95	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	10
Municipio Autonomo De Vega Alt	95	-	-	-	47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
Cardiovascular Center Corporation of Puerto Rico...	90	90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Institute of Forensic Sciences	88	63	-	-	0	-	0	-	22	-	-	0	-	-	-	-	-	-	-	1	-	-	-	-	1	1
Municipio De Coamo	86	57	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Municipio De Utuado	74	-	61	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Cidra	65	-	65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico Trade and Export Company	51	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	40	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	39	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Manati	39	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Juan	33	-	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Municipio De Toa Baja	31	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Quebradillas	31	-	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Anasco	30	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Catano	25	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Vega Baja	19	-	19	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Morovis	19	-	19	-	-	-	-	-	-	-	-	-	8	0	-	2	-	-	-	-	-	-	-	-	-	-
Other	334	33	235	1	8	-	-	-	-	-	-	-	8	0	-	2	-	-	-	1	-	-	-	-	-	46

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