

DEPARTMENT OF THE

TREASURY

GOVERNMENT OF PUERTO RICO



Government of Puerto Rico

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

As of October 3, 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
\$10,607	(\$942)	(\$756)

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 October 3, 2025

	FY26 Actual	FY26 Actual	FY25 Actual	Variance YTD
(figures in Millions)	10/3	YTD	YTD	FY26 vs FY25
<u>State Collections</u>				
1 General fund collections (a)	\$150	\$3,310	\$3,434	(\$124)
2 Other fund revenues & Pass-throughs (b)	4	56	57	(1)
3 Special Revenue receipts	10	152	108	44
4 All Other state collections (c)	24	313	346	(33)
5 Sweep Account Transfers (a)	—	—	—	—
6 Subtotal - State collections	\$188	\$3,831	\$3,945	(\$114)
<u>Federal Fund Receipts</u>				
7 Medicaid	31	1,301	1,005	296
8 Nutrition Assistance Program	66	868	835	34
9 All Other Federal Programs	116	739	967	(229)
10 Other - CRF & CSFRF and EITC	—	14	101	(87)
11 Subtotal - Federal Fund receipts	\$213	\$2,923	\$2,908	\$15
<u>Balance Sheet Related</u>				
12 Paygo charge	12	140	140	0
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$12	140	\$140	\$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	\$413	\$6,917	\$7,019	(\$103)
<u>Payroll and Related Costs (e)</u>				
19 General fund	(27)	(747)	(770)	23
20 Federal fund	(10)	(241)	(259)	19
21 Other State fund	(3)	(40)	(37)	(3)
22 Subtotal - Payroll and Related Costs	(\$40)	(\$1,027)	(\$1,066)	\$39
<u>Operating Disbursements (f)</u>				
23 General fund	(36)	(659)	(524)	(135)
24 Federal fund	(54)	(552)	(754)	202
25 Other State fund	(21)	(380)	(310)	(70)
26 Subtotal - Vendor Disbursements	(\$111)	(\$1,591)	(\$1,588)	(\$3)
<u>State-funded Budgetary Transfers</u>				
27 General Fund	(128)	(794)	(822)	28
28 Other State Fund	—	(16)	(19)	3
29 Subtotal - Appropriations - All Funds	(\$128)	(\$810)	(\$841)	\$31
<u>Federal Fund Transfers</u>				
30 Medicaid	(23)	(1,263)	(1,890)	628
31 Nutrition Assistance Program	(59)	(845)	(848)	2
32 Other - CRF & CSFRF and EITC	(0)	(12)	(123)	110
33 Subtotal - Federal Fund Transfers	(\$83)	(\$2,120)	(\$2,862)	\$741
<u>Other Disbursements - All Funds</u>				
34 Retirement Contributions	(8)	(640)	(643)	3.2
35 Tax Refunds & other tax credits (g)	(8)	(251)	(207)	(44)
36 PROMESA Mandates Costs	—	(0)	(29)	28
37 Title III Costs	(2)	(27)	—	(27)
38 Milestone Transfers	—	—	(43)	43
39 Custody Account Transfers	—	(69)	(520)	451
40 Other items paid from FY24 Surplus	—	—	—	—
41 Loans and Notes Transactions (i)	(25)	(75)	(50)	(25)
42 All Other	(2)	(8)	—	(8)
43 Subtotal - Other Disbursements - All Funds	(\$45)	(\$1,071)	(\$1,492)	\$421
<u>Plan of Adjustment Related</u>				
44 Disbursements to Paying Agent	(948)	(1,053)	(1,066)	12
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	(\$948)	(\$1,053)	(\$1,066)	\$12
47 Total Outflows	(\$1,354)	(\$7,673)	(\$8,914)	\$1,241
48 Net Operating Cash Flow	(\$942)	(\$756)	(\$1,894)	\$1,139
49 Bank Cash Position, Beginning	11,548	11,362	10,049	1,313
50 Bank Cash Position, Ending	\$10,607	\$10,607	\$8,155	\$2,452
<u>Memo: Summary of Accounts</u>				
Operational	\$7,622			
Reserves (h)	2,985			
Total Bank Cash Position	\$10,607			

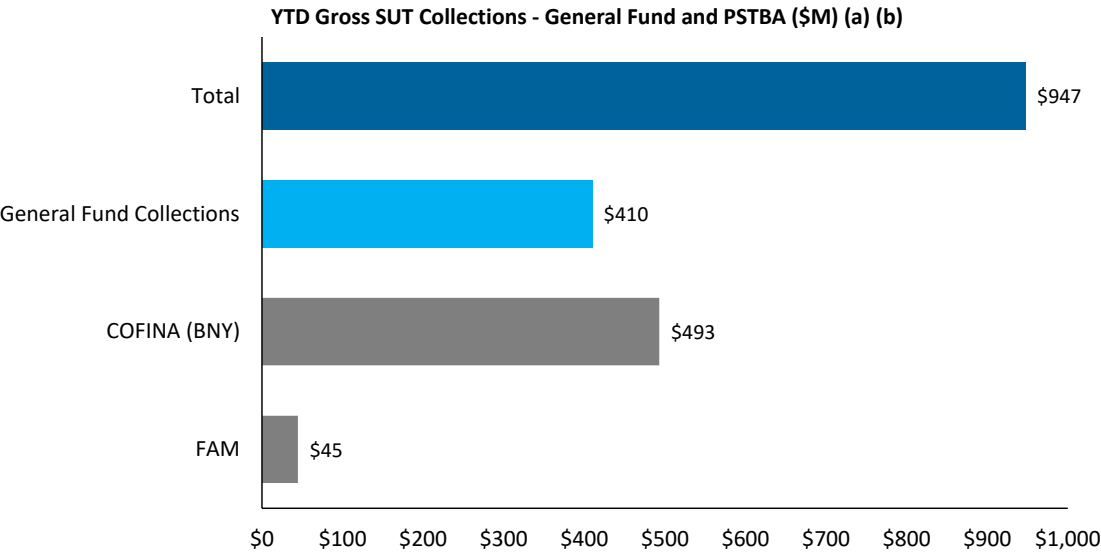
Puerto Rico Department of Treasury | Hacienda***FY26 TSA Cash Flow Actual Results - Footnotes***Footnotes:

- (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 \$100.8M in interest income in FY26 from earnings on the TSA cash balance. Bank charges ascend to \$0.8M and merchant charges of \$5.6M. Net interest income for the FY26 was \$94.5M.
- (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.
- (i) On July 29 the DTPR completed the first payment for \$25M as part of the third amendment of a loan from the Commonwealth to PREPA, in order to fund the PREPA Employee Retirement System payment. A second payment for \$25M was completed on August 19, and a third on September 29, ascending to \$75M total payment completed as of the date of this report for FY26.

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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 October 3, 2025 there is \$6M 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.

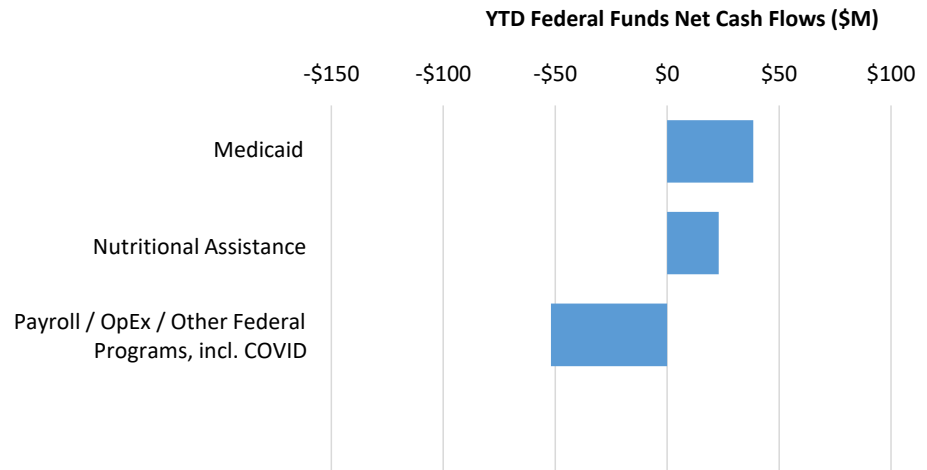
Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary (a)

Key Takeaways / Notes

- 1) Requests for reimbursements related to the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are processed after payments are submitted. 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, \$14M 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)	\$ 31	\$ (23)	\$ 8
Nutritional Assistance Program (NAP)	66	(59)	7
Payroll / OpEx / Other Federal Programs, incl. COVID	116	(64)	51
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	116	(64)	52
<i>COVID-19 Federal Funds (CRF & CSFRF)</i>	-	(1)	(1)
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 213	\$ (146)	\$ 66

	Net Cash		
	FF Inflows	FF Outflows	Flow
YTD Cumulative FF Net Surplus (Deficit)			
Medicaid (ASES)	\$ 1,301	\$ (1,263)	\$ 38
Nutritional Assistance Program (NAP)	868	(845)	23
Payroll / OpEx / Other Federal Programs, incl. COVID	753	(805)	(52)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	739	(793)	(54)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	14	(12)	2
Federally Reimbursable Tax Credits	-	-	-
Total	\$ 2,923	\$ (2,913)	\$ 10



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

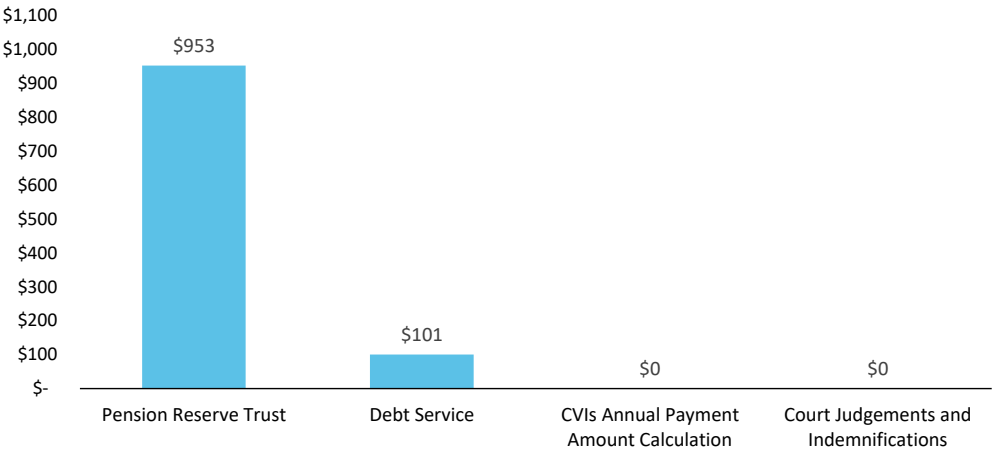
Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$1,053M has been transferred out of the TSA for POA related payments during FY26. On September 30, \$898M were contributed to the Pension Reserve Trust.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 953
<i>Annual Contribution</i>	948
<i>Monthly Act 80 Contributions</i>	5
Debt Service	101
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
<i>GUC Reserve</i>	-
<i>Eminent Domain Claims</i>	-
<i>AFSCME Fee</i>	-
Total	\$ 1,053

Footnotes

Plan-Related TSA Disbursements (\$M)



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ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 183,348	\$ 6,771	\$ 190,119
081	Department of Education	132,893	31,013	163,906
025	Hacienda (entidad interna - fines de contabilidad)	54,990	-	54,990
123	Families and Children Administration	26,841	172	27,013
049	Department of Transportation and Public Works	26,763	30	26,792
271	Office of Information Technology and Communications	26,584	70	26,654
045	Department of Public Security	25,484	440	25,925
050	Department of Natural and Environmental Resources	23,025	57	23,082
067	Department of Labor and Human Resources	18,992	186	19,178
122	Department of the Family	14,251	23	14,273
137	Department of Correction and Rehabilitation	13,463	0	13,464
311	Gaming Comission	10,055	113	10,168
014	Environmental Quality Board	9,520	331	9,851
095	Mental Health and Addiction Services Administration	8,691	(1)	8,690
024	Department of the Treasury	7,980	-	7,980
126	Vocational Rehabilitation Administration	6,690	4	6,694
087	Department of Sports and Recreation	6,217	76	6,293
016	Office of Management and Budget	5,234	2	5,236
127	Administration for Socioeconomic Development of the Family	4,145	53	4,198
241	Administration for Integral Development of Childhood	3,607	302	3,909
078	Department of Housing	3,804	66	3,870
220	Correctional Health	3,723	-	3,723
043	Puerto Rico National Guard	3,304	26	3,330
120	Veterans Advocate Office	3,281	-	3,281
152	Elderly and Retired People Advocate Office	3,170	96	3,266
028	Commonwealth Election Commission	3,225	1	3,226
018	Planning Board	2,074	-	2,074
155	State Historic Preservation Office	2,009	4	2,012
124	Child Support Administration	1,989	8	1,997
038	Department of Justice	1,407	24	1,431
055	Department of Agriculture	1,361	-	1,361
031	General Services Administration	1,019	-	1,019
105	Industrial Commission	1,000	1	1,002
266	Office of Public Security Affairs	66	896	962
208	Contributions to Municipalities	-	810	810
329	Socio-Economic Development Office	393	338	731
143	Office of Protection and Advocacy of Persons with Disabilities	421	131	551
023	Department of State	351	-	351
015	Office of the Governor	206	0	206
022	Office of the Commissioner of Insurance	191	-	191
030	Office of Administration and Transformation of HR in the Gov	162	-	162
069	Department of Consumer Affairs	128	4	132

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
075	Office of the Financial Institutions Commissioner	107	-	107
153	Advocacy for Persons with Disabilities of the Commonwealth	63	-	63
096	Women's Advocate Office	56	-	56
226	Joint Special Counsel on Legislative Donations	55	-	55
298	Public Service Regulatory Board	40	-	40
231	Health Advocate Office	27	1	27
068	Labor Relations Board	26	-	26
037	Civil Rights Commission	23	-	23
060	Citizen's Advocate Office (Ombudsman)	20	1	20
281	Office of the Electoral Comptroller	19	-	19
279	Public Service Appeals Commission	18	-	18
062	Cooperative Development Commission	15	-	15
034	Investigation, Prosecution and Appeals Commission	6	0	6
139	Parole Board	6	-	6
	Other	2	0	2
Total		\$ 642,540	\$ 42,049	\$ 684,589

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.*

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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
071	Department of Health	\$ 17,883	\$ 10,307	\$ 6,230	\$ 155,699	\$ 190,119
081	Department of Education	68,978	23,615	10,353	60,960	163,906
025	Hacienda (entidad interna - fines de contabilidad)	9,213	1,625	4,030	40,121	54,990
123	Families and Children Administration	15,440	1,972	1,169	8,432	27,013
049	Department of Transportation and Public Works	3,288	6,738	5,564	11,202	26,792
271	Office of Information Technology and Communications	20,191	2,304	347	3,812	26,654
045	Department of Public Security	3,065	3,014	7,465	12,381	25,925
050	Department of Natural and Environmental Resources	3,098	909	1,328	17,746	23,082
067	Department of Labor and Human Resources	2,060	1,032	1,297	14,789	19,178
122	Department of the Family	1,886	1,857	1,667	8,863	14,273
137	Department of Correction and Rehabilitation	5,625	4,326	3,297	216	13,464
311	Gaming Comission	9,653	210	261	45	10,168
014	Environmental Quality Board	385	202	151	9,114	9,851
095	Mental Health and Addiction Services Administration	5,125	1,643	596	1,326	8,690
024	Department of the Treasury	3,522	2,516	909	1,033	7,980
126	Vocational Rehabilitation Administration	2,116	308	1,084	3,187	6,694
087	Department of Sports and Recreation	442	461	387	5,004	6,293
016	Office of Management and Budget	700	1,029	394	3,114	5,236
127	Administration for Socioeconomic Development of the Family	2,156	938	698	405	4,198
241	Administration for Integral Development of Childhood	1,690	309	426	1,484	3,909
078	Department of Housing	1,762	721	469	919	3,870
220	Correctional Health	3,723	-	-	-	3,723
043	Puerto Rico National Guard	1,586	732	472	540	3,330
120	Veterans Advocate Office	27	26	121	3,107	3,281
152	Elderly and Retired People Advocate Office	2,287	632	318	30	3,266
028	Commonwealth Election Commission	159	89	30	2,947	3,226
018	Planning Board	273	165	102	1,534	2,074
155	State Historic Preservation Office	557	992	248	215	2,012
124	Child Support Administration	135	239	32	1,591	1,997
038	Department of Justice	596	403	71	362	1,431
055	Department of Agriculture	91	80	51	1,139	1,361
031	General Services Administration	215	399	199	206	1,019
105	Industrial Commission	223	35	22	721	1,002
266	Office of Public Security Affairs	66	318	3	576	962
208	Contributions to Municipalities	-	-	-	810	810
329	Socio-Economic Development Office	132	68	77	453	731
143	Office of Protection and Advocacy of Persons with Disabilities	5	5	9	533	551
023	Department of State	92	188	24	48	351
015	Office of the Governor	84	54	15	52	206
022	Office of the Commissioner of Insurance	170	7	6	8	191
030	Office of Administration and Transformation of HR in the Govt.	73	23	62	5	162
069	Department of Consumer Affairs	84	39	2	7	132
075	Office of the Financial Institutions Commissioner	107	-	-	-	107

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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
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	15	2	40	7	63
096	Women's Advocate Office	52	3	-	1	56
226	Joint Special Counsel on Legislative Donations	15	5	9	26	55
298	Public Service Regulatory Board	15	21	0	4	40
231	Health Advocate Office	22	4	-	1	27
068	Labor Relations Board	15	11	-	-	26
037	Civil Rights Commission	17	3	3	0	23
060	Citizen's Advocate Office (Ombudsman)	7	1	0	12	20
281	Office of the Electoral Comptroller	19	-	-	-	19
279	Public Service Appeals Commission	16	3	-	-	18
062	Cooperative Development Commission	15	-	-	-	15
034	Investigation, Prosecution and Appeals Commission	1	5	-	1	6
139	Parole Board	2	2	2	0	6
	Other	1	-	1	1	2
Total		\$ 189,174	\$ 70,587	\$ 50,039	\$ 374,789	\$ 684,589

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.