

DEPARTMENT OF THE

# TREASURY

GOVERNMENT OF PUERTO RICO



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

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

***As of September 26, 2025***

## Disclaimer

- The Department of the Treasury of Puerto Rico (“Hacienda”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government the “Parties”) make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

## Glossary

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

## Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2026 actual results compared to FY2025 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:  
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

**Puerto Rico Department of Treasury | Hacienda**  
*Executive Summary - TSA Cash Flow Actual Results*  
*(figures in Millions)*

Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow
\$11,548	(\$100)	\$186

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.

**Puerto Rico Department of Treasury | Hacienda**  
**TSA Cash Flow Actual Results for the Week Ended September 26, 2025**

	FY26 Actual	FY26 Actual	FY25 Actual	Variance YTD
(figures in Millions)	9/26	YTD	YTD	FY26 vs FY25
<b><u>State Collections</u></b>				
1 General fund collections (a)	\$185	\$3,160	\$3,258	(\$98)
2 Other fund revenues & Pass-throughs (b)	2	52	53	(0)
3 Special Revenue receipts	5	142	104	38
4 All Other state collections (c)	20	289	323	(34)
5 Sweep Account Transfers (a)	—	—	—	—
6 Subtotal - State collections	\$211	\$3,643	\$3,738	(\$95)
<b><u>Federal Fund Receipts</u></b>				
7 Medicaid	(2)	1,270	987	283
8 Nutrition Assistance Program	80	802	810	(8)
9 All Other Federal Programs	70	623	918	(295)
10 Other - CRF & CSFRF and EITC	—	14	101	(87)
11 Subtotal - Federal Fund receipts	\$148	\$2,710	\$2,816	(\$106)
<b><u>Balance Sheet Related</u></b>				
12 Paygo charge	19	127	125	3
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$19	127	\$125	\$3
<b><u>Plan of Adjustment Related</u></b>				
15 CW Intragovernmental Transfers (d)	—	24	26	(2)
16 Other	—	—	—	—
17 Subtotal - Plan Inflows	—	\$24	\$26	(\$2)
18 <b>Total Inflows</b>	<b>\$379</b>	<b>\$6,504</b>	<b>\$6,706</b>	<b>(\$202)</b>
<b><u>Payroll and Related Costs (e)</u></b>				
19 General fund	(72)	(720)	(724)	4
20 Federal fund	(31)	(231)	(243)	12
21 Other State fund	(4)	(37)	(32)	(5)
22 Subtotal - Payroll and Related Costs	(\$107)	(\$988)	(\$999)	\$12
<b><u>Operating Disbursements (f)</u></b>				
23 General fund	(42)	(623)	(472)	(151)
24 Federal fund	(64)	(498)	(697)	199
25 Other State fund	(38)	(360)	(299)	(61)
26 Subtotal - Vendor Disbursements	(\$144)	(\$1,481)	(\$1,467)	(\$14)
<b><u>State-funded Budgetary Transfers</u></b>				
27 General Fund	(5)	(665)	(655)	(11)
28 Other State Fund	—	(16)	(19)	3
29 Subtotal - Appropriations - All Funds	(\$5)	(\$681)	(\$674)	(\$8)
<b><u>Federal Fund Transfers</u></b>				
30 Medicaid	(31)	(1,239)	(1,030)	(209)
31 Nutrition Assistance Program	(87)	(786)	(784)	(2)
32 Other - CRF & CSFRF and EITC	(1)	(12)	(120)	109
33 Subtotal - Federal Fund Transfers	(\$118)	(\$2,038)	(\$1,936)	(\$102)
<b><u>Other Disbursements - All Funds</u></b>				
34 Retirement Contributions	(101)	(632)	(640)	7.7
35 Tax Refunds & other tax credits (g)	(4)	(243)	(203)	(40)
36 PROMESA Mandates Costs	—	(0)	(22)	22
37 Title III Costs	(1)	(25)	—	(25)
38 Milestone Transfers	—	—	(43)	43
39 Custody Account Transfers	(0)	(69)	(368)	299
40 Other items paid from FY24 Surplus	—	—	—	—
41 Loans and Notes Transactions (i)	—	(50)	(50)	—
42 All Other	(0)	(6)	—	(6)
43 Subtotal - Other Disbursements - All Funds	(\$105)	(\$1,026)	(\$1,326)	\$300
<b><u>Plan of Adjustment Related</u></b>				
44 Disbursements to Paying Agent	—	(105)	(107)	2
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	—	(\$105)	(\$107)	\$2
47 <b>Total Outflows</b>	<b>(\$479)</b>	<b>(\$6,318)</b>	<b>(\$6,509)</b>	<b>\$191</b>
48 <b>Net Operating Cash Flow</b>	<b>(\$100)</b>	<b>\$186</b>	<b>\$197</b>	<b>(\$12)</b>
49 Bank Cash Position, Beginning	11,648	11,362	10,049	1,313
50 <b>Bank Cash Position, Ending</b>	<b>\$11,548</b>	<b>\$11,548</b>	<b>\$10,247</b>	<b>\$1,301</b>
<b><u>Memo: Summary of Accounts</u></b>				
Operational	\$8,563			
Reserves (h)	2,985			
<b>Total Bank Cash Position</b>	<b>\$11,548</b>			

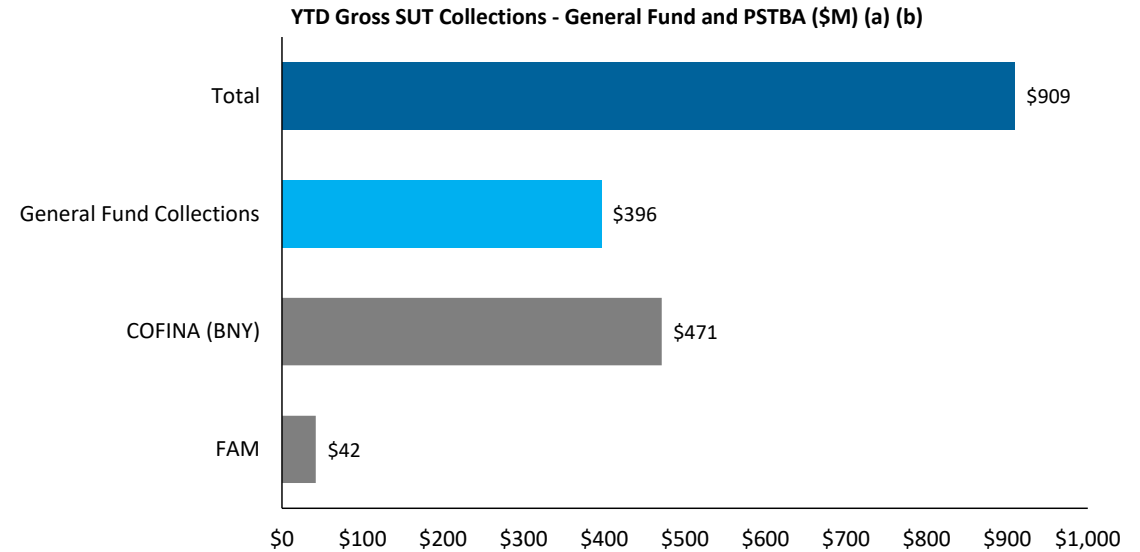
**Puerto Rico Department of Treasury | Hacienda*****FY26 TSA Cash Flow Actual Results - Footnotes***Footnotes:

- (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 \$92M 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 \$85.7M.
- (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, ascending to \$50M total payment completed as of the date of this report for FY26.

**Puerto Rico Department of Treasury | Hacienda**  
*Sales and Use Tax Collections Summary*

**Key Takeaways / Notes**

- 1) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of September 26, 2025 there is \$9M 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)**

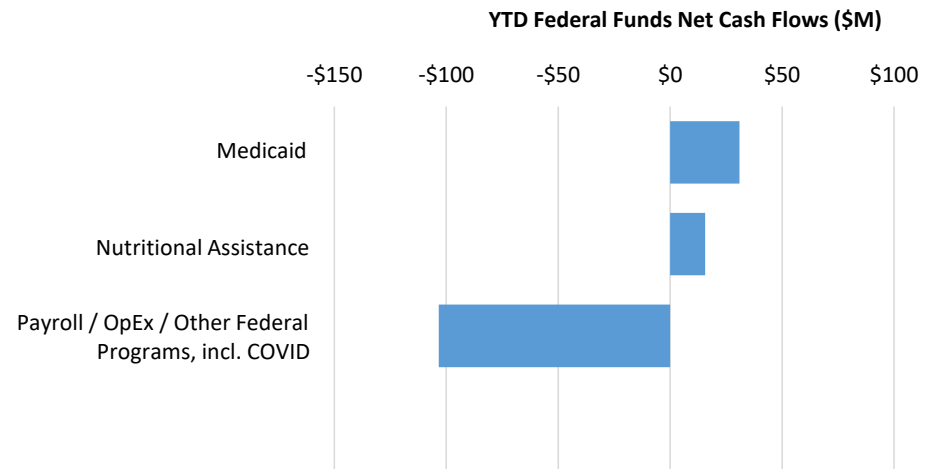
**Key Takeaways / Notes**

- 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
<b>Weekly FF Net Surplus (Deficit)</b>			
Medicaid (ASES)	\$ (2)	\$ (31)	\$ (33)
Nutritional Assistance Program (NAP)	80	(87)	(6)
Payroll / OpEx / Other Federal Programs, incl. COVID	70	(96)	(25)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	70	(95)	(25)
<i>COVID-19 Federal Funds (CRF &amp; CSFRF)</i>	-	(1)	(1)
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 148</b>	<b>\$ (213)</b>	<b>\$ (65)</b>

	Net Cash		
	FF Inflows	FF Outflows	Flow
<b>YTD Cumulative FF Net Surplus (Deficit)</b>			
Medicaid (ASES)	\$ 1,270	\$ (1,239)	\$ 31
Nutritional Assistance Program (NAP)	802	(786)	16
Payroll / OpEx / Other Federal Programs, incl. COVID	637	(741)	(103)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	623	(729)	(106)
<i>COVID-19 Federal Funds (CRF &amp; CSLFRF)</i>	14	(12)	2
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 2,710</b>	<b>\$ (2,767)</b>	<b>\$ (57)</b>



Footnotes

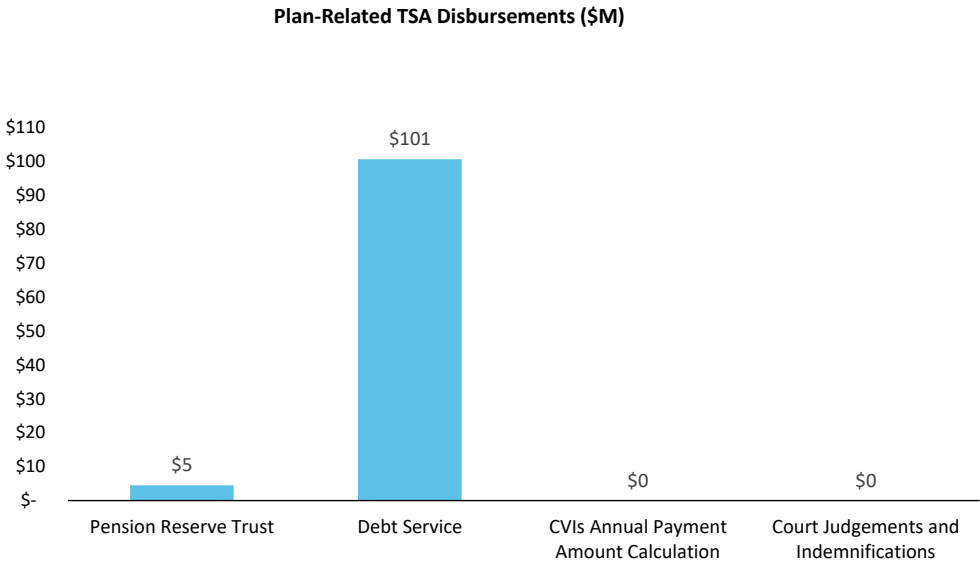
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.

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

Key Takeaways / Notes: Plan Disbursements

- 1) A total of \$105M has been transferred out of the TSA for POA related payments during FY26.

Plan-Related TSA Disbursements (\$M)	Actual YTD
Pension Reserve Trust	\$ 5
<i>Annual Contribution</i>	-
<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>	-
<b>Total</b>	<b>\$ 105</b>



**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	\$ 177,740	\$ 7,027	\$ 184,767
081	Department of Education	124,661	20,986	145,647
025	Hacienda (entidad interna - fines de contabilidad)	50,209	-	50,209
024	Department of the Treasury	32,602	-	32,602
049	Department of Transportation and Public Works	25,778	38	25,816
050	Department of Natural and Environmental Resources	23,279	57	23,336
271	Office of Information Technology and Communications	20,191	70	20,261
067	Department of Labor and Human Resources	19,257	485	19,742
045	Department of Public Security	15,626	22	15,648
311	Gaming Comission	15,133	75	15,209
123	Families and Children Administration	14,562	107	14,669
122	Department of the Family	13,282	-	13,282
137	Department of Correction and Rehabilitation	9,954	-	9,954
014	Environmental Quality Board	9,495	331	9,826
126	Vocational Rehabilitation Administration	7,098	5	7,103
087	Department of Sports and Recreation	5,916	76	5,992
241	Administration for Integral Development of Childhood	4,051	1,442	5,493
095	Mental Health and Addiction Services Administration	4,511	(1)	4,509
329	Socio-Economic Development Office	451	3,889	4,340
127	Administration for Socioeconomic Development of the Family	4,083	53	4,136
043	Puerto Rico National Guard	3,603	129	3,733
016	Office of Management and Budget	3,702	2	3,704
120	Veterans Advocate Office	3,325	-	3,325
028	Commonwealth Election Commission	3,175	1	3,176
078	Department of Housing	2,703	52	2,755
124	Child Support Administration	2,106	-	2,106
018	Planning Board	2,051	-	2,051
152	Elderly and Retired People Advocate Office	1,213	586	1,799
055	Department of Agriculture	1,307	-	1,307
155	State Historic Preservation Office	1,182	4	1,186
038	Department of Justice	931	24	955
031	General Services Administration	935	-	935
105	Industrial Commission	854	1	855
208	Contributions to Municipalities	-	810	810
266	Office of Public Security Affairs	3	576	579
143	Office of Protection and Advocacy of Persons with Disabilities	422	131	553
023	Department of State	216	-	216
022	Office of the Commissioner of Insurance	171	-	171
069	Department of Consumer Affairs	158	-	158
015	Office of the Governor	149	0	149
096	Women's Advocate Office	93	-	93
030	Office of Administration and Transformation of HR in the Gov	73	-	73

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

<b>ID</b>	<b>Agency Name</b>	<b>3rd Party Payables</b>	<b>Intergovernmental Payables</b>	<b>Total</b>
153	Advocacy for Persons with Disabilities of the Commonwealth	58	-	58
298	Public Service Regulatory Board	57	-	57
226	Joint Special Counsel on Legislative Donations	43	-	43
060	Citizen's Advocate Office (Ombudsman)	28	0	29
281	Office of the Electoral Comptroller	19	-	19
139	Parole Board	19	-	19
075	Office of the Financial Institutions Commissioner	15	-	15
037	Civil Rights Commission	13	-	13
068	Labor Relations Board	11	-	11
034	Investigation, Prosecution and Appeals Commission	6	0	6
231	Health Advocate Office	5	1	6
062	Cooperative Development Commission	5	-	5
279	Public Service Appeals Commission	3	-	3
040	Puerto Rico Police	2	-	2
	Other	1	-	1
<b>Total</b>		<b>\$ 606,535</b>	<b>\$ 36,978</b>	<b>\$ 643,513</b>

Footnotes:

- (a) *Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.*
- (b) *On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.*

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

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	17,132	8,860	3,661	155,113	184,767
081	Department of Education	64,360	13,769	4,465	63,053	145,647
025	Hacienda (entidad interna - fines de contabilidad)	5,166	1,157	3,902	39,983	50,209
024	Department of the Treasury	3,086	27,714	719	1,083	32,602
049	Department of Transportation and Public Works	6,128	7,140	1,854	10,694	25,816
050	Department of Natural and Environmental Resources	1,857	783	1,444	19,251	23,336
271	Office of Information Technology and Communications	15,864	576	16	3,805	20,261
067	Department of Labor and Human Resources	2,027	1,083	1,774	14,858	19,742
045	Department of Public Security	2,534	3,187	673	9,253	15,648
311	Gaming Comission	12,343	2,513	307	45	15,209
123	Families and Children Administration	4,677	1,452	341	8,199	14,669
122	Department of the Family	2,306	1,609	1,195	8,174	13,282
137	Department of Correction and Rehabilitation	5,664	4,008	243	39	9,954
014	Environmental Quality Board	421	162	203	9,040	9,826
126	Vocational Rehabilitation Administration	2,198	504	779	3,622	7,103
087	Department of Sports and Recreation	137	720	76	5,059	5,992
241	Administration for Integral Development of Childhood	2,876	292	874	1,450	5,493
095	Mental Health and Addiction Services Administration	1,823	1,024	448	1,214	4,509
329	Socio-Economic Development Office	143	3,281	43	872	4,340
127	Administration for Socioeconomic Development of the Family	2,518	598	777	243	4,136
043	Puerto Rico National Guard	2,154	600	461	517	3,733
016	Office of Management and Budget	1,180	389	158	1,977	3,704
120	Veterans Advocate Office	95	13	118	3,098	3,325
028	Commonwealth Election Commission	189	37	10	2,941	3,176
078	Department of Housing	1,422	869	224	240	2,755
124	Child Support Administration	239	209	15	1,643	2,106
018	Planning Board	281	204	33	1,533	2,051
152	Elderly and Retired People Advocate Office	803	962	5	29	1,799
055	Department of Agriculture	79	66	80	1,081	1,307
155	State Historic Preservation Office	668	122	179	216	1,186
038	Department of Justice	389	169	64	333	955
031	General Services Administration	430	224	77	205	935
105	Industrial Commission	89	41	42	683	855
208	Contributions to Municipalities	-	-	-	810	810
266	Office of Public Security Affairs	3	-	-	576	579
143	Office of Protection and Advocacy of Persons with Disabilities	9	5	7	532	553
023	Department of State	126	42	12	36	216
022	Office of the Commissioner of Insurance	157	1	9	4	171
069	Department of Consumer Affairs	142	6	8	1	158
015	Office of the Governor	76	23	29	21	149
096	Women's Advocate Office	8	84	-	1	93
030	Office of Administration and Transformation of HR in the Govt.	7	47	14	5	73
153	Advocacy for Persons with Disabilities of the Commonwealth of Pue	12	1	39	7	58

## 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
298	Public Service Regulatory Board	47	6	-	4	57
226	Joint Special Counsel on Legislative Donations	5	4	9	24	43
060	Citizen's Advocate Office (Ombudsman)	16	-	-	12	29
281	Office of the Electoral Comptroller	19	-	-	-	19
139	Parole Board	5	14	-	0	19
075	Office of the Financial Institutions Commissioner	6	10	-	-	15
037	Civil Rights Commission	12	0	-	0	13
068	Labor Relations Board	11	-	-	-	11
034	Investigation, Prosecution and Appeals Commission	1	4	-	1	6
231	Health Advocate Office	4	0	-	1	6
062	Cooperative Development Commission	5	-	-	-	5
279	Public Service Appeals Commission	3	-	-	-	3
040	Puerto Rico Police	-	-	1	1	2
	Other	1	-	-	-	1
<b>Total</b>		<b>\$ 161,954</b>	<b>\$ 84,586</b>	<b>\$ 25,389</b>	<b>\$ 371,584</b>	<b>\$ 643,513</b>

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for FY2019. The full transition to managing central government payables through the web portal is not yet complete and therefore the table above may not represent all Central Government AP. Ongoing efforts with the largest agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize improvements in reporting and efficiency continue as of the date of this report.
- (b) On a go-forward basis, vendors submit invoices for approval through the live AP Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface.