



GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Treasury Single Account ("TSA") FY 2025 Cash Flow
As of October 11, 2024*

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Glossary

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

Introduction

- Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with weekly YTD FY2025 actual results compared to the FY2024 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

Puerto Rico Department of Treasury | Hacienda*Executive Summary - TSA Cash Flow Actual Results**(figures in Millions)***Bank Cash Position****\$8,727****Weekly Cash Flow****\$572****YTD Net Cash Flow****(\$1,322)**

Fiscal Year 2025 began on July 1, 2024. The FY25 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the weekly TSA cash flow report will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, an abridged version of the TSA cash flow report will be published weekly with a comparison to the same period from FY24 to help contextualize results.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results for the Week Ended October 11, 2024

	FY25 Actual 10/11	FY25 LP 10/11	Variance 10/11	FY25 Actual YTD	FY24 Actual YTD	Variance YTD FY25 vs FY24	
<i>(figures in Millions)</i>							
State Collections							
1	General fund collections (a)	\$268	\$181	\$87	\$3,702	\$3,566	\$137
2	Other fund revenues & Pass-throughs (b)	52	3	49	109	106	4
3	Special Revenue receipts	19	11	8	126	149	(23)
4	All Other state collections (c)	17	13	4	363	321	42
5	Subtotal - State collections	\$356	\$208	\$148	\$4,301	\$4,141	\$160
Federal Fund Receipts							
6	Medicaid	606	-	606	1,611	613	998
7	Nutrition Assistance Program	106	59	47	941	857	84
8	All Other Federal Programs	66	36	31	1,034	1,447	(413)
9	Other - CRF & CSFRF and EITC	0	-	0	101	137	(36)
10	Subtotal - Federal Fund receipts	\$779	\$95	\$684	\$3,687	\$3,054	\$632
Balance Sheet Related							
11	Paygo charge	4	4	(0)	143	136	7
12	Other	-	-	-	-	-	-
13	Subtotal - Other Inflows	\$4	\$4	(\$0)	\$143	\$136	\$7
Plan of Adjustment Related							
14	CW Intragovernmental Transfers (d)	-	18	(18)	26	72	(46)
15	Other	-	-	-	-	-	-
16	Subtotal - Plan Inflows	-	\$18	(\$18)	\$26	\$72	(\$46)
17	Total Inflows	\$1,138	\$325	\$814	\$8,158	\$7,404	\$753
Payroll and Related Costs (e)							
18	General fund	(96)	(67)	(29)	(856)	(821)	(35)
19	Federal fund	(25)	(21)	(4)	(293)	(341)	48
20	Other State fund	(3)	(4)	1	(40)	(35)	(5)
21	Subtotal - Payroll and Related Costs	(\$124)	(\$92)	(\$32)	(\$1,190)	(\$1,198)	\$8
Operating Disbursements (f)							
22	General fund	(23)	(23)	0	(547)	(473)	(74)
23	Federal fund	(52)	(29)	(23)	(806)	(876)	69
24	Other State fund	(47)	(8)	(40)	(357)	(226)	(131)
25	Subtotal - Vendor Disbursements	(\$123)	(\$60)	(\$62)	(\$1,711)	(\$1,575)	(\$136)
State-funded Budgetary Transfers							
26	General Fund	(8)	(0)	(8)	(862)	(945)	82
27	Other State Fund	(3)	-	(3)	(37)	(35)	(2)
28	Subtotal - Appropriations - All Funds	(\$11)	(\$0)	(\$11)	(\$899)	(\$980)	\$80
Federal Fund Transfers							
29	Medicaid	(117)	-	(117)	(2,007)	(599)	(1,408)
30	Nutrition Assistance Program	(64)	(58)	(6)	(911)	(868)	(44)
31	Other - CRF & CSFRF and EITC	(20)	-	(20)	(143)	(115)	(28)
32	Subtotal - Federal Fund Transfers	(\$201)	(\$58)	(\$143)	(\$3,061)	(\$1,582)	(\$1,480)
Other Disbursements - All Funds							
33	Retirement Contributions	(96)	(105)	8	(739)	(774)	35
34	Tax Refunds & other tax credits (g)	(7)	(22)	15	(216)	(209)	(7)
35	PROMESA Mandates Costs	(4)	27	(31)	(33)	(77)	44
36	State Cost Share	-	-	-	-	-	-
37	Milestone Transfers	-	(21)	21	-	(25)	25
38	Custody Account Transfers	-	(11)	11	(366)	(7)	(359)
39	Other items paid from FY24 Surplus	-	-	-	-	-	-
40	Loans and Notes Transactions	-	-	-	(50)	16	(66)
41	All Other	-	-	-	(150)	20	(170)
42	Subtotal - Other Disbursements - All Funds	(\$108)	(\$132)	\$25	(\$1,553)	(\$1,056)	(\$498)
Plan of Adjustment Related							
43	Disbursements to Paying Agent	-	-	-	(1,066)	(1,192)	127
44	Direct Disbursements	-	-	-	-	-	-
45	Subtotal - Plan Disbursements	-	-	-	(\$1,066)	(\$1,192)	\$127
46	Total Outflows	(\$566)	(\$343)	(\$223)	(\$9,480)	(\$7,582)	(\$1,898)
47	Net Operating Cash Flow	\$572	(\$18)	\$590	(\$1,322)	(\$177)	(\$1,145)
48	Bank Cash Position, Beginning	8,155	7,546	609	10,049	8,274	1,776
49	Bank Cash Position, Ending	\$8,727	\$7,528	\$1,199	\$8,727	\$8,096	\$631
Memo: Summary of Accounts							
	Operational	\$6,727					
	Reserves (h)	2,000					
	Total Bank Cash Position	\$8,727					

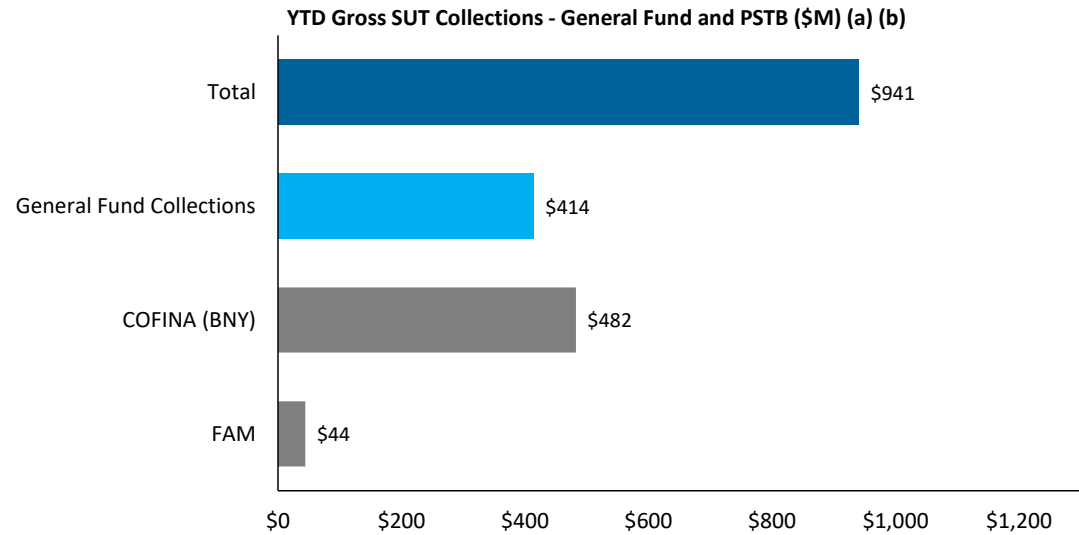
Puerto Rico Department of Treasury | Hacienda*FY25 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, the "General Fund Collections" line item includes unreconciled collections due to DTPR transition to collecting various gross tax receipts through SURI system. The SURI Sweep Account balance transfers is included as part of the General Fund Collections.
- (b) These revenues are collected by DTPR and immediately appropriated.
- (c) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, interest earned on TSA bank accounts and others. As of the date of this report, the TSA has received \$123.7M in net interest income in FY25 from earnings on the TSA cash balance.
- (d) Transfer of CRIM portion pursuant to the POA. CRIM shall pay to the Commonwealth amounts collected by CRIM in connection with the 1.03% property tax levied pursuant to Act 53-2021 and which are due and owing to the Commonwealth.
- (e) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Funds are held in a separate bank account outside of the TSA Operational Cash. Some of these funds are not restricted, as defined by the Governmental Accounting Standard Board (GASB), but have been segregated by the Government for the service to the debt and the Disaster Relief Fund, among other purposes.

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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 11, 2024 there is \$73M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

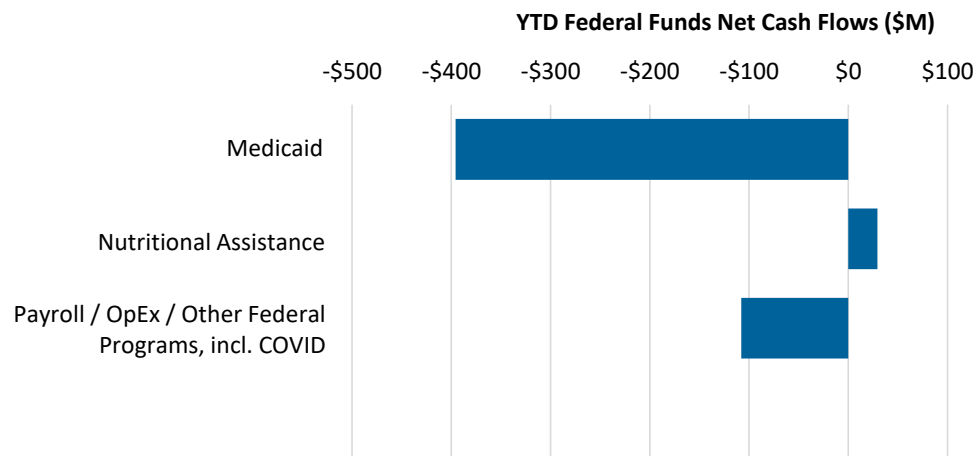
Puerto Rico Department of Treasury | Hacienda
Federal Funds Net Cash Flow Summary (a)

Key Takeaways / Notes

- 1) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass-through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. There may be temporary week to week surplus / (deficit) due to timing differences. These funds are held in a separate account outside of TSA. Some of the measures funded by the accounts are initially paid out through TSA, and later reimbursed from the respective external account.
- 2) As of the date of the report, \$101M of reimbursements related to Coronavirus Relief Fund (CRF) and Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) have been received and (\$143)M were disbursed and reported herein as All Other Federal Funds Transfers; with a net cash flow of (\$42)M.

Weekly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 606	\$ (117)	\$ 490
Nutritional Assistance Program (NAP)	106	(64)	42
Payroll / OpEx / Other Federal Programs, incl. COVID	66	(97)	(31)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	66	(76)	(10)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	0	(21)	(21)
Total	\$ 779	\$ (278)	\$ 501

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 1,611	\$ (2,007)	\$ (396)
Nutritional Assistance Program (NAP)	941	(911)	29
Payroll / OpEx / Other Federal Programs, incl. COVID	1,135	(1,242)	(108)
<i>Payroll / Vendor Disbursements / Other Federal Programs</i>	1,034	(1,100)	(66)
<i>COVID-19 Federal Funds (CRF & CSLFRF)</i>	101	(143)	(42)
Total	\$ 3,687	\$ (4,161)	\$ (474)



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

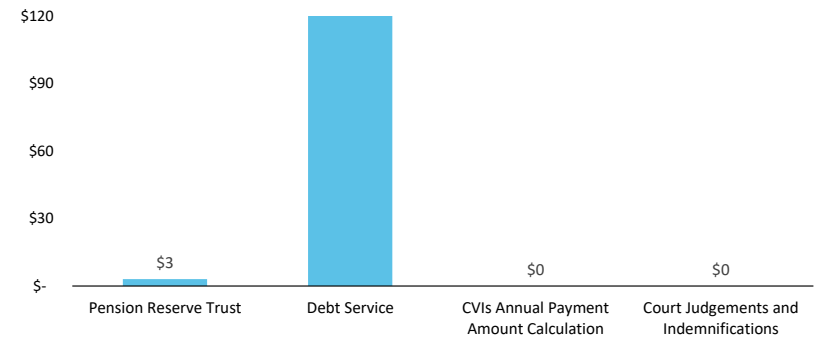
- 1) A total of \$1,066M has been transferred out of the TSA for POA related payments during FY25.

Plan-Related TSA Disbursements (\$M)

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

	<u>Actual YTD</u>
Pension Reserve Trust	\$ 3
<i>Annual Contribution</i>	-
<i>Monthly Act 80 Contributions</i>	3
Debt Service	1,062
CVIs Annual Payment Amount Calculation	-
Court Judgements and Indemnifications	-
Total	\$ 1,066

Plan-Related TSA Disbursements (\$M)



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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
071	Department of Health	\$ 196,854	\$ 6,671	\$ 203,525
081	Department of Education	162,193	28,407	190,599
271	Office of Information Technology and Communications	37,412	77	37,489
049	Department of Transportation and Public Works	27,311	1,842	29,153
025	Hacienda (entidad interna - fines de contabilidad)	26,019	59	26,078
045	Department of Public Security	18,971	0	18,972
050	Department of Natural and Environmental Resources	13,543	57	13,600
123	Families and Children Administration	12,197	62	12,260
095	Mental Health and Addiction Services Administration	10,176	36	10,212
241	Administration for Integral Development of Childhood	10,202	-	10,202
014	Environmental Quality Board	9,357	331	9,688
024	Department of the Treasury	9,439	4	9,442
127	Administration for Socioeconomic Development of the Famil	8,442	87	8,529
137	Department of Correction and Rehabilitation	8,459	8	8,467
067	Department of Labor and Human Resources	6,925	56	6,981
016	Office of Management and Budget	5,836	2	5,839
120	Veterans Advocate Office	5,804	2	5,806
028	Commonwealth Election Commission	5,697	1	5,698
122	Department of the Family	5,323	0	5,323
126	Vocational Rehabilitation Administration	4,509	9	4,518
311	Gaming Comission	3,446	38	3,484
078	Department of Housing	2,612	105	2,717
055	Department of Agriculture	2,446	-	2,446
087	Department of Sports and Recreation	2,299	76	2,375
038	Department of Justice	1,697	-	1,697
124	Child Support Administration	1,553	0	1,553
152	Elderly and Retired People Advocate Office	1,484	0	1,484
043	Puerto Rico National Guard	1,428	6	1,434
266	Office of Public Security Affairs	126	1,133	1,259
105	Industrial Commission	1,215	2	1,217
329	Socio-Economic Development Office	654	551	1,204
018	Planning Board	968	-	968
031	General Services Administration	782	-	782
155	State Historic Preservation Office	761	4	765
026	Special Appropriations for the Central Government Retireme	763	-	763
015	Office of the Governor	453	-	453
242	PPD Central Committee	433	-	433
096	Women's Advocate Office	397	-	397
143	Office of Protection and Advocacy of Persons with Disabilitie:	394	-	394
023	Department of State	303	-	303
022	Office of the Commissioner of Insurance	270	-	270
153	Advocacy for Persons with Disabilities of the Commonwealth	167	44	211
298	Public Service Regulatory Board	203	-	203

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	169	-	169
030	Office of Administration and Transformation of HR in the Gov	124	-	124
291	Project Dignity	93	-	93
391	Movimiento Victoria Ciudadana	52	-	52
279	Public Service Appeals Commission	49	-	49
244	PIP Central Committee	40	-	40
231	Health Advocate Office	39	-	39
069	Department of Consumer Affairs	39	-	39
060	Citizen's Advocate Office (Ombudsman)	21	0	21
281	Office of the Electoral Comptroller	17	-	17
037	Civil Rights Commission	13	-	13
034	Investigation, Prosecution and Appeals Commission	7	0	7
021	Emergency Management and Disaster Administration Agency	7	-	7
040	Puerto Rico Police	5	-	5
062	Cooperative Development Commission	3	-	3
139	Parole Board	2	-	2
226	Joint Special Counsel on Legislative Donations	2	-	2
	Other	1	-	1
Total		\$ 610,206	\$ 39,673	\$ 649,880

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	\$ 21,419	\$ 12,394	\$ 7,285	\$ 162,427	\$ 203,525
081	Department of Education	91,616	26,875	16,049	56,060	190,599
271	Office of Information Technology and Communications	4,104	21,782	3,131	8,471	37,489
049	Department of Transportation and Public Works	8,504	8,986	4,887	6,776	29,153
025	Hacienda (entidad interna - fines de contabilidad)	6,465	1,898	3,627	14,087	26,078
045	Department of Public Security	4,476	6,579	1,530	6,387	18,972
050	Department of Natural and Environmental Resources	3,569	3,416	804	5,810	13,600
123	Families and Children Administration	5,380	3,234	2,294	1,352	12,260
095	Mental Health and Addiction Services Administration	5,650	1,819	627	2,115	10,212
241	Administration for Integral Development of Childhood	1,380	1,275	1,291	6,256	10,202
014	Environmental Quality Board	237	130	95	9,225	9,688
024	Department of the Treasury	6,873	959	605	1,005	9,442
127	Administration for Socioeconomic Development of the Family	3,417	2,550	687	1,874	8,529
137	Department of Correction and Rehabilitation	4,415	2,072	269	1,711	8,467
067	Department of Labor and Human Resources	1,430	839	1,169	3,543	6,981
016	Office of Management and Budget	2,223	827	555	2,234	5,839
120	Veterans Advocate Office	1,318	11	4	4,473	5,806
028	Commonwealth Election Commission	3,005	1,407	75	1,210	5,698
122	Department of the Family	2,441	1,351	911	620	5,323
126	Vocational Rehabilitation Administration	2,642	533	121	1,223	4,518
311	Gaming Commission	520	236	532	2,197	3,484
078	Department of Housing	1,119	1,267	226	105	2,717
055	Department of Agriculture	254	70	163	1,958	2,446
087	Department of Sports and Recreation	520	342	624	889	2,375
038	Department of Justice	1,524	118	30	24	1,697
124	Child Support Administration	797	260	251	245	1,553
152	Elderly and Retired People Advocate Office	804	239	130	311	1,484
043	Puerto Rico National Guard	674	339	260	161	1,434
266	Office of Public Security Affairs	5	121	-	1,133	1,259
105	Industrial Commission	227	125	26	839	1,217
329	Socio-Economic Development Office	677	16	11	501	1,204
018	Planning Board	128	207	264	368	968
031	General Services Administration	472	49	45	216	782
155	State Historic Preservation Office	454	78	16	218	765
026	Special Appropriations for the Central Government Retirement System	12	11	2	739	763
015	Office of the Governor	272	52	112	16	453
242	PPD Central Committee	368	28	4	34	433
096	Women's Advocate Office	196	56	34	111	397
143	Office of Protection and Advocacy of Persons with Disabilities	1	25	-	368	394
023	Department of State	263	10	12	17	303
022	Office of the Commissioner of Insurance	67	134	12	57	270
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	90	6	8	107	211
298	Public Service Regulatory Board	95	40	54	14	203
075	Office of the Financial Institutions Commissioner	154	13	0	2	169
030	Office of Administration and Transformation of HR in the Govt.	62	36	2	25	124
291	Project Dignity	73	6	7	7	93
391	Movimiento Victoria Ciudadana	38	12	2	-	52
279	Public Service Appeals Commission	44	2	3	-	49
244	PIP Central Committee	40	-	-	-	40
231	Health Advocate Office	19	2	17	1	39

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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
069	Department of Consumer Affairs	18	4	14	3	39
060	Citizen's Advocate Office (Ombudsman)	21	-	-	0	21
281	Office of the Electoral Comptroller	2	14	-	0	17
037	Civil Rights Commission	12	0	0	0	13
034	Investigation, Prosecution and Appeals Commission	1	5	1	1	7
021	Emergency Management and Disaster Administration Agency	-	-	-	7	7
040	Puerto Rico Police	-	5	-	0	5
062	Cooperative Development Commission	3	-	-	0	3
139	Parole Board	2	-	-	0	2
226	Joint Special Counsel on Legislative Donations	1	-	-	0	2
	Other	0	-	-	1	1
Total		\$ 190,596	\$ 102,866	\$ 48,877	\$ 307,540	\$ 649,880

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.