



Puerto Rico Department of Treasury

Treasury Single Account ("TSA") FY 2021 Cash Flow

As of July 3, 2020

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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.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
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.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
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.
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 Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
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.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
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.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
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.
Pension PayGo	- Pension 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.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a 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.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
SURI	- Sistema Unificada 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.
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 FY2020 actual results compared to the FY2020 Liquidity Plan and FY2019 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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Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance
\$7,796	(\$53)	\$95	\$212

Fiscal year 20-21 started on July 1, 2020. The FY21 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 FY20 to help contextualize results. Please note that on, or around, July 15, 2020, AAFAP will publish the 1(A) report for June 30, 2020 that will show TSA cash flow results relative to the FY20 Liquidity Plan for June FY20, Q4 FY20, and the full year FY20.

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TSA Cash Flow Actual Results for the Week Ended July 3, 2020

	Week Ended	FY21 Actual	FY20 Actual	Variance
(figures in Millions)	7/3	YTD	YTD (a)	YTD FY21 vs YTD FY20
State Collections				
1 General fund collections (b)	\$144	\$119	\$126	(\$6)
2 Non-General fund pass-through collections (c)	13	3	20	(17)
3 Other special revenue fund collection	37	9	34	(24)
4 Other state collections (d)	2	1	5	(4)
5 Subtotal - State collections	\$197	\$133	\$185	(\$52)
Federal Fund Receipts				
6 Medicaid	-	-	-	-
7 Nutrition Assistance Program	42	17	34	(17)
8 Disaster Related	-	-	8	(8)
9 Employee Retention Credits (ERC)	-	-	-	-
10 Vendor Disbursements, Payroll, & Other	85	61	69	(9)
11 Subtotal - Federal Fund receipts	\$126	\$78	\$111	(\$33)
Balance Sheet Related				
12 Paygo charge	9	6	51	(45)
13 Public corporation loan repayment	-	-	-	-
14 Other	-	-	-	-
15 Subtotal - Other Inflows	\$9	\$6	\$51	(\$45)
16 Total Inflows	\$333	\$217	\$347	(\$130)
Payroll and Related Costs (e)				
17 General Fund	(77)	(23)	(91)	68
18 Federal Fund	(19)	(7)	(17)	10
19 Other State Funds	(2)	(3)	(4)	0
20 Subtotal - Payroll and Related Costs	(\$98)	(\$34)	(\$112)	\$78
Vendor Disbursements (f)				
21 General fund	(39)	(19)	(45)	25
22 Federal fund	(46)	(20)	(56)	36
23 Other State fund	(30)	(17)	(25)	8
24 Subtotal - Vendor Disbursements	(\$115)	(\$56)	(\$125)	\$69
Appropriations				
25 General Fund	(8)	(5)	(15)	11
26 Federal Fund	(13)	-	(13)	13
27 Other State Fund	(13)	-	(13)	13
28 Subtotal - Appropriations - All Funds	(\$35)	(\$5)	(\$42)	\$37
Other Disbursements - All Funds				
29 Pension Benefits	(87)	0	(93)	93
30 Tax Refunds and Other Tax Credits	(16)	(9)	(18)	10
31 Employee Retention Credits (ERC)	-	-	-	-
31 Nutrition Assistance Program	(43)	(19)	(44)	26
32 Title III Costs	12	-	7	(7)
33 Public Assistance Cost Share	-	-	(34)	34
34 Other Disbursements	(3)	-	(3)	3
35 Cash Reserve	-	-	-	-
36 Loans and Tax Revenue Anticipation Notes	-	-	-	-
37 Subtotal - Other Disbursements - All Funds	(\$137)	(\$28)	(\$185)	\$158
38 Total Outflows	(\$386)	(\$122)	(\$465)	\$343
39 Net Operating Cash Flow	(\$53)	\$95	(\$118)	\$212
40 Bank Cash Position, Beginning (h)	7,849	7,701	7,225	476
41 Bank Cash Position, Ending (h)	\$7,796	\$7,796	\$7,108	\$688

Note: Refer to the next page for footnote reference descriptions.

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FY20 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2020 actual results through July 5, 2019. Variance is calculated as the difference between FY2020 actual results through July 5, 2019 and actual results for the period July 1, 2020 through July 3, 2020. The FY21 Liquidity Plan is in development and will be incorporated into this report when available.
- (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 transition from the Hacienda Colecturia collections system to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. This resulted in timing-related unreconciled gross collections which will be retroactively allocated to "General Collections" as appropriate once this information becomes available.
- (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 this report the TSA has received \$104k in interest income in FY21 from earnings on the TSA cash balance.
- (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) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.
- (i) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$465M as of July 3, 2020. Of this amount, \$459M was disbursed in FY2020 and \$6M in FY2021.

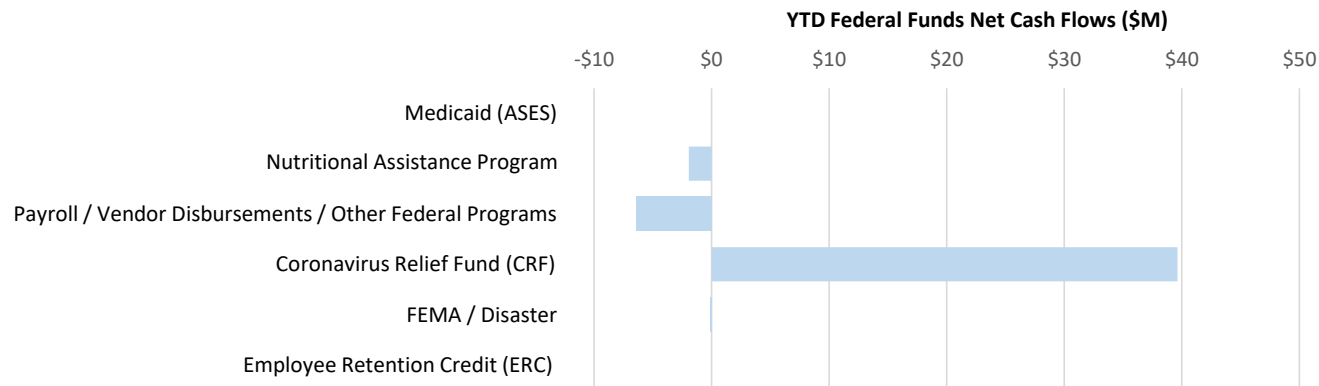
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Federal Funds Net Cash Flow Summary (a)(b)

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. Disaster Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover. Puerto Rico received \$2.24 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act. These funds are held in a separate account outside of TSA and being disbursed according to the Strategic Disbursement Plan. Some of the measures are initially paid out through TSA, and later reimbursed from the CRF account.

Weekly FF Net Surplus (Deficit)	FF		Net Cash
	Inflows	Outflows	Flow
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	42	(43)	(2)
Payroll / Vendor Disbursements / Other Federal Programs	12	(34)	(22)
Coronavirus Relief Fund (CRF)	49	(57)	(7)
FEMA / Disaster Funding	-	(0)	(0)
Employee Retention Credit (ERC)	-	-	-
Total	\$ 102	(134)	\$ (31)

YTD Cumulative FF Net Surplus (Deficit)	FF		Net Cash
	Inflows	Outflows	Flow
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	17	(19)	(2)
Payroll / Vendor Disbursements / Other Federal Programs	12	(18)	(6)
Coronavirus Relief Fund (CRF)	49	(10)	40
FEMA / Disaster Funding	-	(0)	(0)
Employee Retention Credit (ERC)	-	-	-
Total	78	(46)	\$ 31



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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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	\$	100,482	\$	114,839	\$	215,320
081	Department of Education		48,169		10,719		58,888
025	Hacienda (entidad interna - fines de contabilidad)		19,662		8,236		27,898
123	Families and Children Administration		23,190		-		23,190
049	Department of Transportation and Public Works		20,882		-		20,882
045	Department of Public Security		18,046		3		18,048
122	Department of the Family		17,600		1		17,600
050	Department of Natural and Environmental Resources		14,599		77		14,676
127	Adm. for Socioeconomic Development of the Family		14,573		15		14,588
087	Department of Sports and Recreation		13,405		76		13,481
078	Department of Housing		13,179		29		13,208
137	Department of Correction and Rehabilitation		13,172		3		13,176
095	Mental Health and Addiction Services Administration		7,935		7		7,942
038	Department of Justice		7,300		155		7,455
126	Vocational Rehabilitation Administration		5,191		4		5,195
067	Department of Labor and Human Resources		5,009		18		5,027
024	Department of the Treasury		4,905		-		4,905
043	Puerto Rico National Guard		4,672		158		4,831
021	Emergency Management and Disaster Adm. Agency		4,232		-		4,232
031	General Services Administration		3,689		-		3,689
124	Child Support Administration		3,572		1		3,573
152	Elderly and Retired People Advocate Office		2,849		28		2,877
016	Office of Management and Budget		2,085		7		2,093
120	Veterans Advocate Office		1,633		-		1,633
014	Environmental Quality Board		1,187		325		1,512
015	Office of the Governor		1,459		-		1,459
028	Commonwealth Election Commission		1,447		12		1,459
055	Department of Agriculture		1,445		-		1,445
022	Office of the Commissioner of Insurance		1,287		-		1,287
040	Puerto Rico Police		1,081		-		1,081
023	Department of State		1,059		-		1,059
290	State Energy Office of Public Policy		917		-		917
241	Administration for Integral Development of Childhood		710		-		710
096	Women's Advocate Office		674		-		674
018	Planning Board		663		-		663

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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
035	Industrial Tax Exemption Office	552	-	552
105	Industrial Commission	466	1	467
141	Telecommunication's Regulatory Board	349	-	349
273	Permit Management Office	279	-	279
065	Public Services Commission	264	-	264
089	Horse Racing Industry and Sport Administration	232	4	236
155	State Historic Preservation Office	217	4	221
266	Office of Public Security Affairs	168	-	168
069	Department of Consumer Affairs	158	-	158
220	Correctional Health	135	-	135
075	Office of the Financial Institutions Commissioner	130	-	130
139	Parole Board	92	-	92
226	Joint Special Counsel on Legislative Donations	87	-	87
037	Civil Rights Commission	71	-	71
042	Firefighters Corps	64	-	64
281	Office of the Electoral Comptroller	50	-	50
132	Energy Affairs Administration	49	-	49
231	Health Advocate Office	37	-	37
062	Cooperative Development Commission	37	-	37
153	Advocacy for Persons with Disabilities of the Commonwealth	19	14	33
060	Citizen's Advocate Office (Ombudsman)	31	0	32
030	Office of Adm. and Transformation of HR in the Govt.	25	1	26
034	Investigation, Prosecution and Appeals Commission	16	-	16
010	General Court of Justice	-	2	2
224	Joint Commission Reports Comptroller	1	-	1
221	Emergency Medical Services Corps	-	-	-
082	Institute of Puerto Rican Culture	-	-	-
066	Highway and Transportation Authority	-	-	-
	Other	21,361	-	21,361
Total		\$ 406,850	\$ 134,738	\$ 541,587

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to 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	\$ 12,214	\$ 36,394	\$ 14,556	\$ 152,157	\$ 215,320
081	Department of Education	20,216	6,349	2,726	29,596	58,888
025	Hacienda (entidad interna - fines de contabilidad)	11,681	402	2,320	13,495	27,898
123	Families and Children Administration	1,648	1,358	1,167	19,016	23,190
049	Department of Transportation and Public Works	1,314	752	1,122	17,693	20,882
045	Department of Public Security	4,812	3,107	1,451	8,678	18,048
122	Department of the Family	1,565	821	3,323	11,892	17,600
050	Department of Natural and Environmental Resources	8,325	728	564	5,059	14,676
127	Adm. for Socioeconomic Development of the Family	1,389	896	829	11,474	14,588
087	Department of Sports and Recreation	7,516	4,089	78	1,798	13,481
078	Department of Housing	1,657	2,159	929	8,463	13,208
137	Department of Correction and Rehabilitation	2,532	2,622	1,992	6,030	13,176
095	Mental Health and Addiction Services Administration	2,642	1,339	406	3,555	7,942
038	Department of Justice	782	572	243	5,857	7,455
126	Vocational Rehabilitation Administration	884	402	191	3,718	5,195
067	Department of Labor and Human Resources	2,246	1,433	199	1,150	5,027
024	Department of the Treasury	1,797	1,330	967	812	4,905
043	Puerto Rico National Guard	953	1,871	356	1,651	4,831
021	Emergency Management and Disaster Adm. Agency	10	215	23	3,985	4,232
031	General Services Administration	585	754	461	1,889	3,689
124	Child Support Administration	580	108	235	2,650	3,573
152	Elderly and Retired People Advocate Office	760	1,663	165	289	2,877
016	Office of Management and Budget	334	1,195	106	458	2,093
120	Veterans Advocate Office	526	1	8	1,097	1,633
014	Environmental Quality Board	3	31	22	1,456	1,512
015	Office of the Governor	104	15	3	1,337	1,459
028	Commonwealth Election Commission	314	91	59	995	1,459
055	Department of Agriculture	10	8	22	1,405	1,445
022	Office of the Commissioner of Insurance	8	6	4	1,270	1,287
040	Puerto Rico Police	-	-	-	1,081	1,081
023	Department of State	526	263	24	246	1,059
290	State Energy Office of Public Policy	-	-	-	917	917
241	Administration for Integral Development of Childhood	112	180	25	393	710
096	Women's Advocate Office	198	30	26	419	674
018	Planning Board	68	446	67	82	663

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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
035	Industrial Tax Exemption Office	22	27	22	480	552
105	Industrial Commission	57	37	12	361	467
141	Telecommunication's Regulatory Board	65	1	5	278	349
273	Permit Management Office	4	5	11	259	279
065	Public Services Commission	-	-	-	264	264
089	Horse Racing Industry and Sport Administration	39	21	16	160	236
155	State Historic Preservation Office	34	32	8	147	221
266	Office of Public Security Affairs	9	1	1	157	168
069	Department of Consumer Affairs	54	8	6	90	158
220	Correctional Health	118	-	-	18	135
075	Office of the Financial Institutions Commissioner	21	1	17	91	130
139	Parole Board	2	-	-	90	92
226	Joint Special Counsel on Legislative Donations	7	5	0	76	87
037	Civil Rights Commission	15	17	15	25	71
042	Firefighters Corps	-	-	-	64	64
281	Office of the Electoral Comptroller	30	14	2	3	50
132	Energy Affairs Administration	-	-	-	49	49
231	Health Advocate Office	18	0	0	19	37
062	Cooperative Development Commission	3	1	-	33	37
153	Advocacy for Persons with Disabilities of the Commonwealth	14	2	1	16	33
060	Citizen's Advocate Office (Ombudsman)	11	7	5	8	32
030	Office of Adm. and Transformation of HR in the Govt.	3	2	-	21	26
034	Investigation, Prosecution and Appeals Commission	2	1	0	12	16
010	General Court of Justice	-	-	-	2	2
224	Joint Commission Reports Comptroller	-	-	-	1	1
082	Institute of Puerto Rican Culture	-	-	-	-	-
066	Highway and Transportation Authority	-	-	-	-	-
307	University Pediatric Hospital	-	-	-	-	-
	Other	10,506	1,859	153	8,843	21,361
Total		\$ 99,344	\$ 73,668	\$ 34,945	\$ 333,630	\$ 541,587

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented in FY2019. The full transition to managing central government payables through the web portal is complete, however government agencies and vendors continue to analyze the information contained in this report to ensure its accuracy. Ongoing efforts with the largest agencies and their vendors to implement the appropriate processes and controls needed to 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.