



Puerto Rico Department of Treasury

Treasury Single Account ("TSA") FY 2020 Cash Flow

As of September 20, 2019

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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 actual results YTD FY20 compared to the 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.
- This report reflects actual results versus the same period prior year. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.

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Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)

\$8,230	\$393	\$1,005	\$518
Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance

YTD Net Cash Flow Variance (FY20 versus FY19) as of September 20, 2019

<u>Cash Flow line item</u>	<u>FY20 vs FY19 Variance</u>	<u>Comments</u>
1 State Collections	451	<p>1. YTD receipts out-performed the same period in the previous year. The variance is largely driven by FY20 YTD increase in collections of Act 154 and Corporate Income Taxes, driven by a large tax payment from the business transaction activity of a particular company in the first month of FY20.</p> <p>2. Decrease in tax refunds and garnishments is mostly due to employment retention tax credits (ERTC) disbursed in FY19 amounting to \$222M. YTD ERTC payments in FY20 amount to \$25M.</p> <p>3. FEMA cost share variance is driven by FEMA cost share payments made in FY19 relating to the prior year.</p> <p>4. Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement in February of FY2018. FY19 inflow relates to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.</p> <p>5. Most of the variance in GF appropriations is due to use of GF money to support the drop in FF for the Medicaid Program due to the expiration of additional Medicaid funding from the Bipartisan Budget Act of 2018 that flowed through the TSA in FY2019. This is partially offset by decreases in FY20 GF appropriations to UPR and others.</p>
2 Tax Refunds	208	
3 FEMA Cost Share	68	
4 Public corporation loan repayment	(126)	
5 General Fund Appropriations	(112)	
6 All Other	29	
Total Variance	<u>\$ 518</u>	

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TSA Cash Flow Actual Results for the Week Ended September 20, 2019

	FY20 Actual 9/20	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (b)	\$363	\$2,953	\$2,316	\$637
2 Non-General fund pass-through collections (c)	5	91	237	(146)
3 Other special revenue fund collection	8	92	102	(10)
4 Other state collections (d)	9	76	106	(30)
5 Subtotal - State collections	\$385	\$3,212	\$2,761	\$451
Federal Fund Receipts				
6 Medicaid	19	264	\$1,102	(838)
7 Nutrition Assistance Program	66	599	748	(149)
8 FEMA	38	127	181	(54)
9 Employee Retention Credits (ERC)	-	25	222	(197)
10 Vendor Disbursements, Payroll, & Other	31	323	379	(56)
11 Subtotal - Federal Fund receipts	\$154	\$1,338	\$2,632	(\$1,294)
Balance Sheet Related				
12 Paygo charge	18	151	79	72
13 Public corporation loan repayment	-	-	\$126	(126)
14 Other	-	-	-	-
15 Subtotal - Other Inflows	\$18	\$151	\$205	(\$54)
16 Total Inflows	\$557	\$4,701	\$5,598	(\$897)
Payroll and Related Costs (e)				
17 General Fund	(22)	(570)	(567)	(3)
18 Federal Fund	-	(114)	(120)	6
19 Other State Funds	(2)	(31)	(34)	3
20 Subtotal - Payroll and Related Costs	(\$24)	(\$715)	(\$721)	\$6
Vendor Disbursements (f)				
21 General fund	(14)	(332)	(370)	38
22 Federal fund	(21)	(449)	(569)	120
23 Other State fund	(14)	(63)	(172)	109
24 Subtotal - Vendor Disbursements	(\$49)	(\$844)	(\$1,111)	\$267
Appropriations - All Funds				
25 General Fund	-	(554)	(442)	(112)
26 Federal Fund	-	(241)	(1,043)	802
27 Other State Fund	(1)	(59)	(48)	(11)
28 Subtotal - Appropriations - All Funds	(\$1)	(\$854)	(\$1,533)	\$679
Other Disbursements - All Funds				
29 Pension Benefits	(6)	(525)	(501)	(24)
30 Tax Refunds (g)	(14)	(107)	(315)	208
31 Nutrition Assistance Program	(64)	(569)	(739)	170
32 Title III Costs	(6)	(33)	(72)	39
33 FEMA Cost Share	-	(34)	(102)	68
34 Other Disbursements	-	(15)	(17)	2
35 Cash Reserve	-	-	-	-
36 Loans and Tax Revenue Anticipation Notes	-	-	-	-
37 Subtotal - Other Disbursements - All Funds	(\$90)	(\$1,283)	(\$1,746)	\$463
38 Total Outflows	(\$164)	(\$3,696)	(\$5,111)	\$1,415
39 Net Operating Cash Flow	\$393	\$1,005	\$487	\$518
40 Bank Cash Position, Beginning (h)	7,837	7,225	3,098	
41 Bank Cash Position, Ending (h)	\$8,230	\$8,230	\$3,585	

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

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FY20 TSA Cash Flow Actual Results - Footnotes

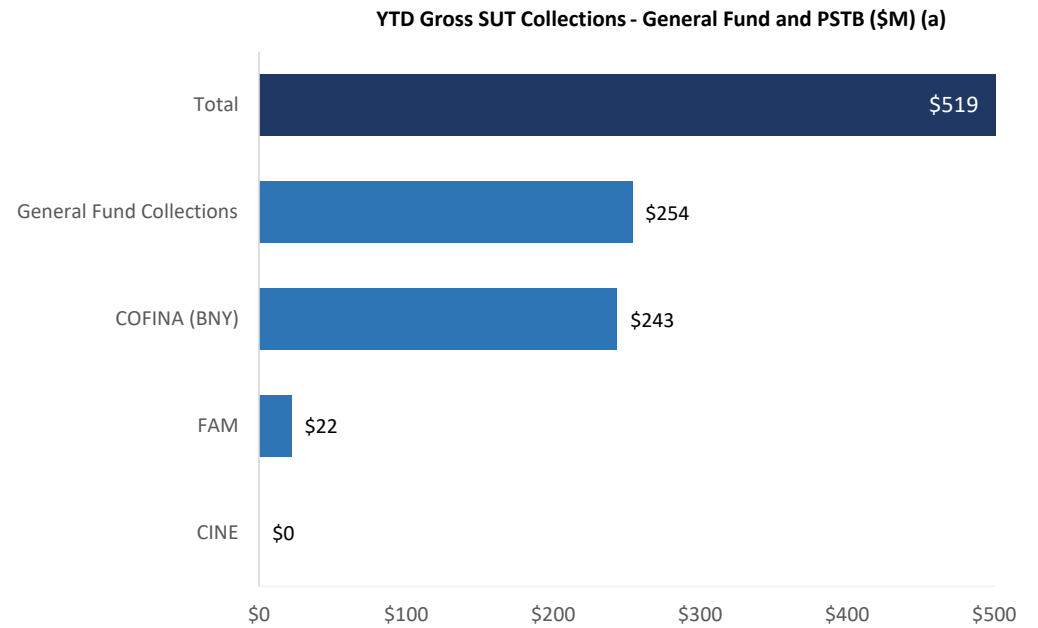
Footnotes:

- (a) Represents FY2019 actual results through September 21, 2018
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI.
- (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, and others. Additionally, as of the date of this report, the "Other State 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.
- (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.

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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.

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Federal Funds Net Cash Flow Summary (a)

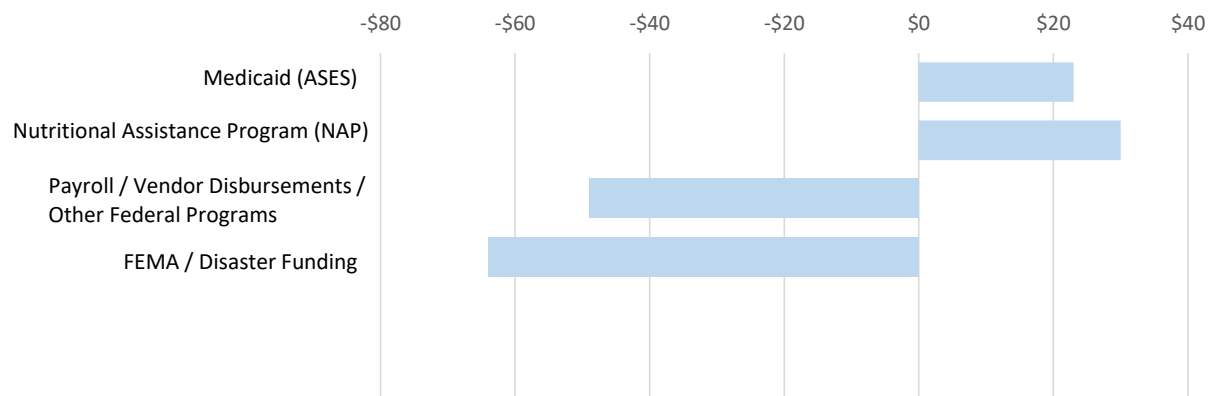
Key Takeaways / Notes

- 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. Disasted 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.

Weekly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 19	\$ -	\$ 19
Nutritional Assistance Program (NAP)	66	(64)	2
Payroll / Vendor Disbursements / Other Federal Programs	31	(13)	18
FEMA / Disaster Funding	38	(8)	30
Employee Retention Credit (ERC)	-	-	-
Total	\$ 154	(85)	\$ 69

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 264	\$ (241)	\$ 23
Nutritional Assistance Program (NAP)	599	(569)	30
Payroll / Vendor Disbursements / Other Federal Programs	323	(372)	(49)
FEMA / Disaster Funding	127	(191)	(64)
Employee Retention Credit (ERC)	25	(25)	-
Total	1,338	\$ (1,398)	\$ (60)

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.
- (b) For reference, the FY19 ending Federal Fund surplus/(deficit) was \$231M, \$87M, \$114M and \$108M relating to Medicaid, NAP, Payroll/Vendor Disbursements and FEMA, respectively.

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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	\$ 98,433	\$ 75,046	\$ 173,479
078	Department of Housing	103,058	-	103,058
081	Department of Education	46,279	6,094	52,373
016	Office of Management and Budget	24,996	37	25,033
049	Department of Transportation and Public Works	18,290	12	18,302
123	Families and Children Administration	15,120	190	15,310
095	Department of the Treasury	11,418	1,594	13,012
025	Mental Health and Addiction Services Administration	12,424	432	12,856
024	Hacienda (entidad interna - fines de contabilidad)	12,661	8	12,669
127	Adm. for Socioeconomic Development of the Family	9,503	247	9,750
122	Department of the Family	6,783	59	6,842
038	Commonwealth Election Commission	5,251	139	5,390
043	Department of Justice	4,486	530	5,016
050	Puerto Rico National Guard	4,814	8	4,822
137	Department of Natural and Environmental Resources	4,566	18	4,584
126	Vocational Rehabilitation Administration	4,366	7	4,373
021	Department of Correction and Rehabilitation	3,880	65	3,945
124	Emergency Management and Disaster Adm. Agency	3,754	137	3,891
028	Child Support Administration	3,608	53	3,661
241	Department of Labor and Human Resources	1,849	921	2,770
067	Puerto Rico Police	2,161	486	2,647
031	Administration for Integral Development of Childhood	2,004	60	2,064
040	General Services Administration	1,928	19	1,947
087	Department of Sports and Recreation	1,767	114	1,881
045	Office of the Governor	1,672	-	1,672
015	Office of the Commissioner of Insurance	1,364	27	1,391
022	State Energy Office of Public Policy	1,197	3	1,200
290	Department of Public Security	1,152	-	1,152
014	Environmental Quality Board	755	274	1,029
055	Veterans Advocate Office	947	-	947
221	Department of Agriculture	915	16	931
105	Industrial Commission	629	189	818
152	Emergency Medical Services Corps	709	80	789
010	Planning Board	700	-	700
120	Elderly and Retired People Advocate Office	614	2	616

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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
075	Women's Advocate Office	601	4	605
096	Industrial Tax Exemption Office	487	-	487
266	Office of the Financial Institutions Commissioner	144	283	427
018	Corrections Administration	391	1	392
035	Telecommunication's Regulatory Board	387	1	388
098	Public Services Commission	284	-	284
141	Department of State	252	-	252
065	Office of Public Security Affairs	239	-	239
023	Institute of Puerto Rican Culture	210	-	210
273	State Historic Preservation Office	147	-	147
155	Permit Management Office	116	-	116
042	Horse Racing Industry and Sport Administration	105	-	105
089	Department of Consumer Affairs	97	-	97
139	Firefighters Corps	93	-	93
226	Office of Adm. and Transformation of HR in the Govt.	74	-	74
069	Parole Board	73	-	73
062	Cooperative Development Commission	70	-	70
060	Citizen's Advocate Office (Ombudsman)	54	-	54
132	Joint Special Counsel on Legislative Donations	49	-	49
030	Energy Affairs Administration	36	-	36
153	Office of the Electoral Comptroller	24	-	24
037	Health Advocate Office	16	-	16
224	Civil Rights Commission	15	-	15
281	Advocacy for Persons with Disabilities of the Commonwealth	12	-	12
034	Joint Commission Reports Comptroller	12	-	12
231	Investigation, Prosecution and Appeals Commission	8	-	8
220	Correctional Health	3	-	3
	Other	14,571	201	14,772
Total		\$ 432,623	\$ 87,357	\$ 519,980

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	\$ 43,002	\$ 14,303	\$ 8,937	\$ 107,237	\$ 173,479
078	Department of Housing	1,270	19,052	10,060	72,676	103,058
081	Department of Education	13,045	7,312	6,065	25,951	52,373
016	Office of Management and Budget	66	67	19,079	5,821	25,033
049	Department of Transportation and Public Works	1,436	766	823	15,277	18,302
123	Families and Children Administration	1,435	569	929	12,377	15,310
095	Department of the Treasury	5,140	1,777	831	5,264	13,012
025	Mental Health and Addiction Services Administration	461	2,507	669	9,219	12,856
024	Hacienda (entidad interna - fines de contabilidad)	1,339	11,235	46	49	12,669
127	Adm. for Socioeconomic Development of the Family	2,085	1,203	514	5,948	9,750
122	Department of the Family	766	869	567	4,640	6,842
038	Commonwealth Election Commission	824	313	483	3,770	5,390
043	Department of Justice	1,124	603	162	3,127	5,016
050	Puerto Rico National Guard	727	700	701	2,694	4,822
137	Department of Natural and Environmental Resources	2,673	868	670	373	4,584
126	Vocational Rehabilitation Administration	1,717	289	116	2,251	4,373
021	Department of Correction and Rehabilitation	872	42	208	2,823	3,945
124	Emergency Management and Disaster Adm. Agency	466	729	753	1,943	3,891
028	Child Support Administration	103	52	6	3,500	3,661
241	Department of Labor and Human Resources	1,231	130	46	1,363	2,770
067	Puerto Rico Police	757	506	199	1,185	2,647
031	Administration for Integral Development of Childhood	140	49	127	1,748	2,064
040	General Services Administration	580	297	85	985	1,947
087	Department of Sports and Recreation	86	32	52	1,711	1,881
045	Office of the Governor	567	36	87	982	1,672
015	Office of the Commissioner of Insurance	45	45	60	1,241	1,391
022	State Energy Office of Public Policy	259	47	49	845	1,200
290	Department of Public Security	222	2	25	903	1,152
014	Environmental Quality Board	71	119	213	626	1,029
055	Veterans Advocate Office	433	53	47	414	947
221	Department of Agriculture	127	95	155	554	931
105	Industrial Commission	243	135	35	405	818
152	Emergency Medical Services Corps	487	120	1	181	789

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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
010	Planning Board	700	-	-	-	700
120	Elderly and Retired People Advocate Office	11	14	-	591	616
075	Women's Advocate Office	444	129	6	26	605
096	Industrial Tax Exemption Office	66	36	139	246	487
266	Office of the Financial Institutions Commissioner	163	250	5	9	427
018	Corrections Administration	94	9	-	289	392
035	Telecommunication's Regulatory Board	16	21	11	340	388
098	Public Services Commission	-	-	84	200	284
141	Department of State	58	155	21	18	252
065	Office of Public Security Affairs	22	25	17	175	239
023	Institute of Puerto Rican Culture	69	58	6	77	210
273	State Historic Preservation Office	15	9	15	108	147
155	Permit Management Office	34	56	2	24	116
042	Horse Racing Industry and Sport Administration	40	6	11	48	105
089	Department of Consumer Affairs	5	22	16	54	97
139	Firefighters Corps	1	1	-	91	93
226	Office of Adm. and Transformation of HR in the Govt.	36	1	1	36	74
069	Parole Board	40	11	-	22	73
062	Cooperative Development Commission	12	19	31	8	70
060	Citizen's Advocate Office (Ombudsman)	16	2	-	36	54
132	Joint Special Counsel on Legislative Donations	-	-	-	49	49
030	Energy Affairs Administration	8	1	2	25	36
153	Office of the Electoral Comptroller	8	1	-	15	24
037	Health Advocate Office	1	2	-	13	16
224	Civil Rights Commission	-	-	-	15	15
281	Advocacy for Persons with Disabilities of the Commonwealth	2	-	-	10	12
034	Joint Commission Reports Comptroller	-	-	-	12	12
231	Investigation, Prosecution and Appeals Commission	6	2	-	-	8
220	Correctional Health	1	-	2	-	3
	Other	2,903	726	3,364	7,779	14,772
Total		\$ 88,570	\$ 66,478	\$ 56,533	\$ 308,399	\$ 519,980

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.