



***Puerto Rico Department of Treasury***

***Treasury Single Account ("TSA") FY 2022 Cash Flow***

***As of July 30, 2021***

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## 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>Deferred General Fund Receipts</b>	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in Fiscal Year 2021 due to various executive orders and tax extensions in response to the COVID-19 pandemic.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<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>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>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 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.
<b>Sweep Account Transfers</b>	- Transfers of Fiscal Year 2020 collections in the SURI sweep account to the TSA during Fiscal Year 2021. The closing balance of the sweep account on June 30, 2020, was \$1,024 million.
<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 FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 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 | AAFAF***Executive Summary - TSA Cash Flow Actual Results**(figures in Millions)*

TSA Bank Cash Position	SURI Sweep Account Balance	Weekly Cash Flow	YTD Net Cash Flow
\$11,770	\$176	\$70	\$99

Fiscal Year 2022 began on July 1, 2021. The FY22 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 FY21 to help contextualize results. Please note that on July 31, 2021, AAFAF published the 1(A) report for June 30, 2021 that shows TSA cash flow results relative to the FY21 Liquidity Plan for June FY21, Q4 FY21, and the full year FY21.

## Puerto Rico Department of Treasury | AAFAF

TSA Cash Flow Actual Results for the Week Ended July 30, 2021

	FY22 Actual	FY22 Actual	FY21 Actual	Variance
(figures in Millions)	7/30	YTD	YTD (a)	YTD FY22 vs YTD FY21
<b>State Collections</b>				
1 General fund collections (b)	\$330	\$961	\$665	\$296
2 Other fund revenues & Pass-throughs (c)	–	–	16	(16)
3 Special Revenue receipts	3	30	56	(26)
4 All Other state collections (d)	8	53	29	24
5 Sweep Account Transfers	–	–	–	–
6 Subtotal - State collections (e)	\$341	\$1,043	\$767	\$277
<b>Federal Fund Receipts</b>				
7 Medicaid	–	207	410	(203)
8 Nutrition Assistance Program	73	375	278	98
9 All Other Federal Programs	6	101	106	(5)
10 Other	9	43	52	(10)
11 Subtotal - Federal Fund receipts	\$88	\$727	\$847	(\$120)
<b>Balance Sheet Related</b>				
12 Paygo charge	14	35	54	(20)
13 Other	–	–	–	–
14 Subtotal - Other Inflows	\$14	\$35	\$54	(\$20)
15 <b>Total Inflows</b>	<b>\$444</b>	<b>\$1,805</b>	<b>\$1,667</b>	<b>\$137</b>
<b>Payroll and Related Costs (f)</b>				
16 General fund (i)	(59)	(196)	(203)	7
17 Federal fund	(20)	(44)	(37)	(6)
18 Other State fund	(1)	(9)	(12)	3
19 Subtotal - Payroll and Related Costs	(\$81)	(\$249)	(\$253)	\$4
<b>Operating Disbursements (g)</b>				
20 General fund (i)	(46)	(189)	(110)	(79)
21 Federal fund	(19)	(99)	(121)	22
22 Other State fund	(12)	(132)	(48)	(84)
23 Subtotal - Vendor Disbursements	(\$77)	(\$420)	(\$279)	(\$141)
<b>State-funded Budgetary Transfers</b>				
24 General Fund (i)	(16)	(286)	(124)	(163)
25 Other State Fund	–	(8)	(22)	15
26 Subtotal - Appropriations - All Funds	(\$16)	(\$294)	(\$146)	(\$148)
<b>Federal Fund Transfers</b>				
27 Medicaid	–	–	(424)	424
28 Nutrition Assistance Program	(84)	(383)	(273)	(110)
29 All other federal fund transfers	(8)	(26)	(17)	(10)
30 Subtotal - Federal Fund Transfers	(\$91)	(\$409)	(\$714)	\$304
<b>Other Disbursements - All Funds</b>				
31 Retirement Contributions	(94)	(218)	(220)	3
32 Tax Refunds & other tax credits (h) (i)	(14)	(102)	(133)	31
33 Title III Costs	(0)	(14)	(24)	10
34 State Cost Share	–	–	–	–
35 Milestone Transfers	–	–	–	–
36 Custody Account Transfers	–	–	–	–
37 Cash Reserve	–	–	–	–
38 All Other	–	–	(6)	6
39 Subtotal - Other Disbursements - All Funds	(\$108)	(\$333)	(\$383)	\$50
40 <b>Total Outflows</b>	<b>(\$373)</b>	<b>(\$1,705)</b>	<b>(\$1,774)</b>	<b>\$69</b>
41 <b>Net Operating Cash Flow</b>	<b>\$70</b>	<b>\$99</b>	<b>(\$107)</b>	<b>\$206</b>
42 Bank Cash Position, Beginning (j)	11,699	11,671	7,701	3,970
43 <b>Bank Cash Position, Ending (j)</b>	<b>\$11,770</b>	<b>\$11,770</b>	<b>\$7,594</b>	<b>\$4,175</b>

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

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*FY21 TSA Cash Flow Actual Results - Footnotes*

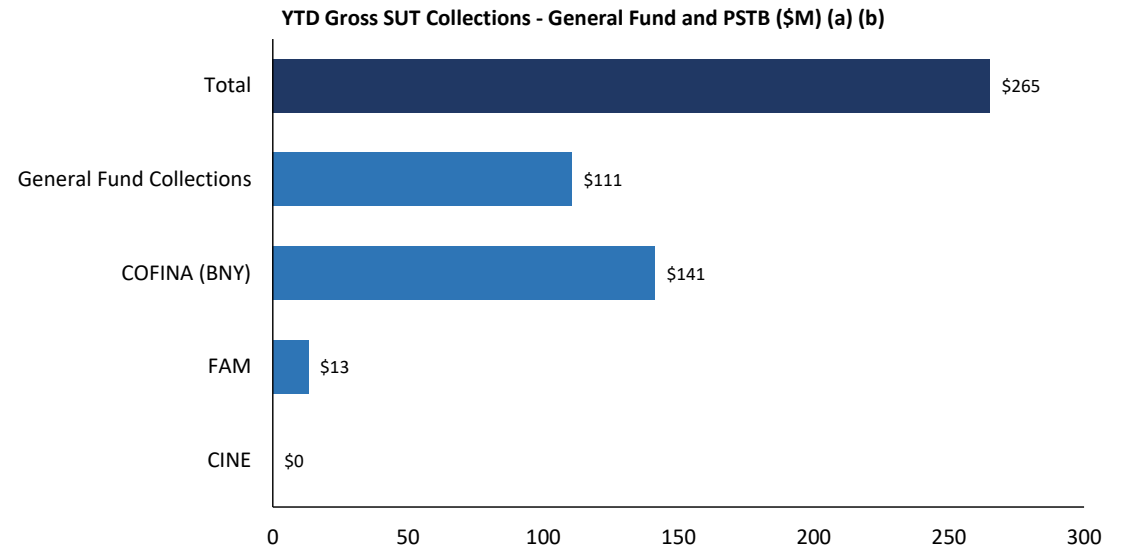
Footnotes:

- (a) Represents FY2021 actual results through July 31, 2020.
- (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 \$941k in interest income in FY21 from earnings on the TSA cash balance.
- (e) As of July 30, 2021, there are \$176M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) 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
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (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 \$534M as of July 30, 2021. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$146k in FY2022.
- (j) 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. The PSTBA cap for FY22 is \$473 million.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 30, 2021 there is \$46M 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 | AAFAF**  
*Federal Funds Net Cash Flow Summary (a)(b)*

**Key Takeaways / Notes**

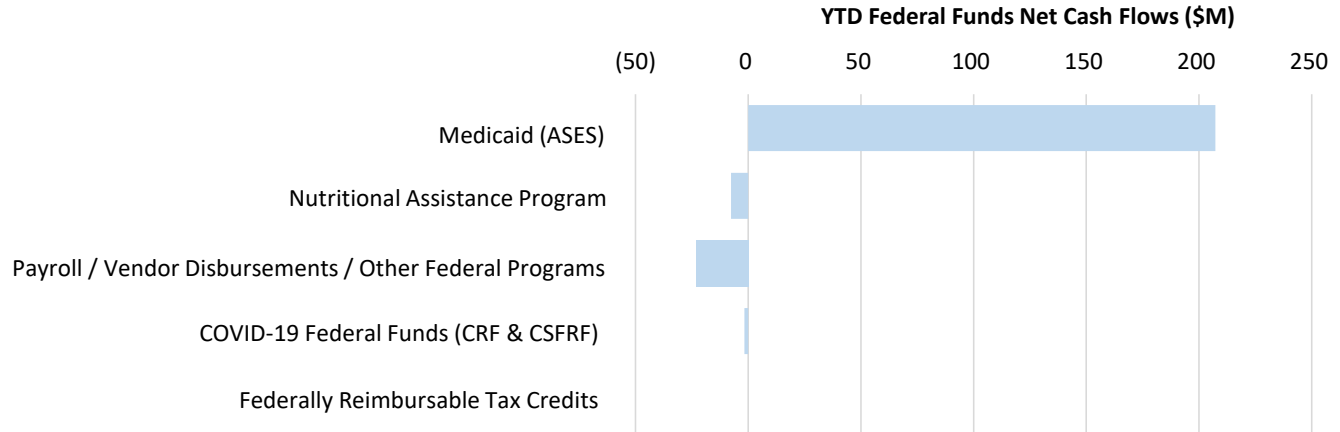
- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Currently, there may be temporary 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 and \$2.5 billion of federal Coronavirus State & Local Fiscal Recovery funds (CSFRF). 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.

**Weekly FF Net Surplus (Deficit)**

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	73	(84)	(11)
Payroll / Vendor Disbursements / Other Federal Programs	6	(36)	(30)
COVID-19 Federal Funds (CRF & CSFRF)	9	(11)	(2)
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 88</b>	<b>\$ (131)</b>	<b>\$ (43)</b>

**YTD Cumulative FF Net Surplus (Deficit)**

	FF Inflows	FF Outflows	Net Cash
Medicaid (ASES)	\$ 207	\$ -	\$ 207
Nutritional Assistance Program (NAP)	375	(383)	(8)
Payroll / Vendor Disbursements / Other Federal Programs	101	(124)	(23)
COVID-19 Federal Funds (CRF & CSFRF)	43	(45)	(2)
Federally Reimbursable Tax Credits	-	-	-
<b>Total</b>	<b>\$ 727</b>	<b>\$ (552)</b>	<b>\$ 175</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.

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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	\$ 149,501	\$ 58,349	\$ 207,850
081	Department of Education	103,493	3,210	106,703
123	Families and Children Administration	30,721	159	30,880
271	Office of Information Technology and Communications	30,354	-	30,354
025	Hacienda (entidad interna - fines de contabilidad)	27,401	432	27,833
045	Department of Public Security	27,785	7	27,792
122	Department of the Family	27,164	39	27,203
049	Department of Transportation and Public Works	22,879	12	22,891
137	Department of Correction and Rehabilitation	21,576	8	21,584
329	Socio-Economic Development Office	19,267	44	19,311
050	Department of Natural and Environmental Resources	17,078	30	17,108
038	Department of Justice	15,025	165	15,191
127	Adm. for Socioeconomic Development of the Family	12,583	223	12,806
078	Department of Housing	11,139	17	11,156
043	Puerto Rico National Guard	9,516	486	10,002
087	Department of Sports and Recreation	8,755	162	8,917
067	Department of Labor and Human Resources	8,597	87	8,685
095	Mental Health and Addiction Services Administration	6,953	11	6,964
028	Commonwealth Election Commission	6,565	-	6,565
126	Vocational Rehabilitation Administration	5,956	0	5,957
031	General Services Administration	5,343	58	5,401
311	Gaming Commission	5,068	0	5,068
024	Department of the Treasury	4,664	-	4,664
021	Emergency Management and Disaster Adm. Agency	4,476	65	4,541
124	Child Support Administration	4,075	85	4,161
120	Veterans Advocate Office	3,830	2	3,832
241	Administration for Integral Development of Childhood	1,878	1,174	3,052
014	Environmental Quality Board	2,610	328	2,938
015	Office of the Governor	2,243	32	2,275
016	Office of Management and Budget	2,192	2	2,195
055	Department of Agriculture	1,833	0	1,833
022	Office of the Commissioner of Insurance	1,632	-	1,632
010	General Court of Justice	1,599	1	1,600
290	State Energy Office of Public Policy	1,180	-	1,180
220	Correctional Health	1,139	-	1,139

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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
040	Puerto Rico Police	1,039	13	1,051
023	Department of State	1,006	5	1,011
152	Elderly and Retired People Advocate Office	958	0	958
105	Industrial Commission	759	191	950
075	Office of the Financial Institutions Commissioner	764	-	764
035	Industrial Tax Exemption Office	558	1	559
096	Women's Advocate Office	523	-	523
266	Office of Public Security Affairs	209	295	504
018	Planning Board	498	1	499
273	Permit Management Office	445	-	445
141	Telecommunication's Regulatory Board	427	-	427
155	State Historic Preservation Office	407	4	411
065	Public Services Commission	306	0	306
153	Advocacy for Persons with Disabilities of the Commonwealth	217	40	257
089	Horse Racing Industry and Sport Administration	233	-	233
226	Joint Special Counsel on Legislative Donations	107	-	107
069	Department of Consumer Affairs	107	0	107
060	Citizen's Advocate Office (Ombudsman)	66	0	67
042	Firefighters Corps	64	-	64
037	Civil Rights Commission	58	-	58
132	Energy Affairs Administration	49	-	49
062	Cooperative Development Commission	48	-	48
231	Health Advocate Office	45	-	45
030	Office of Adm. and Transformation of HR in the Govt.	30	-	30
034	Investigation, Prosecution and Appeals Commission	22	-	22
139	Parole Board	22	-	22
281	Office of the Electoral Comptroller	12	-	12
224	Joint Commission Reports Comptroller	4	-	4
221	Emergency Medical Services Corps	-	-	-
	Other	4,096	634	4,730
<b>Total</b>		<b>\$ 619,153</b>	<b>\$ 66,376</b>	<b>\$ 685,529</b>

## 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	\$ 19,437	\$ 32,379	\$ 12,689	\$ 143,344	\$ 207,850
081	Department of Education	28,881	38,492	11,850	27,480	106,703
123	Families and Children Administration	1,270	849	565	28,198	30,880
271	Office of Information Technology and Communications	211	1,179	539	28,425	30,354
025	Hacienda (entidad interna - fines de contabilidad)	1,424	479	1,828	24,103	27,833
045	Department of Public Security	7,563	1,078	403	18,748	27,792
122	Department of the Family	2,697	949	718	22,838	27,203
049	Department of Transportation and Public Works	1,149	1,041	604	20,098	22,891
137	Department of Correction and Rehabilitation	9,339	1,923	1,881	8,442	21,584
329	Socio-Economic Development Office	9,136	771	85	9,320	19,311
050	Department of Natural and Environmental Resources	1,734	644	445	14,285	17,108
038	Department of Justice	4,361	584	188	10,058	15,191
127	Adm. for Socioeconomic Development of the Family	1,624	709	671	9,803	12,806
078	Department of Housing	944	394	709	9,108	11,156
043	Puerto Rico National Guard	618	621	976	7,788	10,002
087	Department of Sports and Recreation	933	58	20	7,906	8,917
067	Department of Labor and Human Resources	3,223	1,921	375	3,165	8,685
095	Mental Health and Addiction Services Administration	907	1,684	531	3,843	6,964
028	Commonwealth Election Commission	3,915	482	258	1,910	6,565
126	Vocational Rehabilitation Administration	558	819	340	4,240	5,957
031	General Services Administration	827	168	123	4,283	5,401
311	Gaming Commission	37	1,229	1,130	2,673	5,068
024	Department of the Treasury	2,925	1,129	396	214	4,664
021	Emergency Management and Disaster Adm. Agency	-	-	-	4,541	4,541
124	Child Support Administration	603	485	42	3,032	4,161
120	Veterans Advocate Office	0	9	1,626	2,198	3,832
241	Administration for Integral Development of Childhood	776	482	85	1,710	3,052
014	Environmental Quality Board	41	465	92	2,341	2,938
015	Office of the Governor	561	59	11	1,643	2,275
016	Office of Management and Budget	138	364	130	1,563	2,195
055	Department of Agriculture	58	71	46	1,659	1,833
022	Office of the Commissioner of Insurance	5	69	48	1,510	1,632
010	General Court of Justice	12	327	172	1,089	1,600
290	State Energy Office of Public Policy	154	-	-	1,026	1,180
220	Correctional Health	630	368	1	140	1,139

## Puerto Rico Department of Treasury | AAFAF

## 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
040	Puerto Rico Police	-	-	-	1,051	1,051
023	Department of State	322	84	128	477	1,011
152	Elderly and Retired People Advocate Office	193	212	75	478	958
105	Industrial Commission	112	60	13	765	950
075	Office of the Financial Institutions Commissioner	550	80	15	119	764
035	Industrial Tax Exemption Office	-	0	0	558	559
096	Women's Advocate Office	105	67	169	181	523
266	Office of Public Security Affairs	20	291	-	194	504
018	Planning Board	9	27	168	296	499
273	Permit Management Office	3	14	14	414	445
141	Telecommunication's Regulatory Board	-	-	-	427	427
155	State Historic Preservation Office	159	38	1	213	411
065	Public Services Commission	4	-	-	302	306
153	Advocacy for Persons with Disabilities of the Commonwealth	131	48	0	77	257
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
226	Joint Special Counsel on Legislative Donations	0	1	-	106	107
069	Department of Consumer Affairs	23	6	0	77	107
060	Citizen's Advocate Office (Ombudsman)	11	10	-	46	67
042	Firefighters Corps	-	-	0	64	64
037	Civil Rights Commission	2	22	4	29	58
132	Energy Affairs Administration	-	-	-	49	49
062	Cooperative Development Commission	-	11	1	36	48
231	Health Advocate Office	0	43	2	(0)	45
030	Office of Adm. and Transformation of HR in the Govt.	7	3	2	18	30
034	Investigation, Prosecution and Appeals Commission	5	2	0	15	22
139	Parole Board	10	2	3	7	22
281	Office of the Electoral Comptroller	6	3	-	3	12
224	Joint Commission Reports Comptroller	-	0	0	3	4
221	Emergency Medical Services Corps	-	-	-	-	-
	Other	551	272	140	3,767	4,730
	<b>Total</b>	<b>\$ 108,916</b>	<b>\$ 93,572</b>	<b>\$ 40,313</b>	<b>\$ 442,727</b>	<b>\$ 685,529</b>

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.