



GOVERNMENT OF PUERTO RICO

Department of the Treasury

Treasury Single Account ("TSA") FY 2023 Cash Flow

As of August 5, 2022

Disclaimer

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

Glossary

Term	Definition
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.
Deferred General Fund Receipts	- Revenues pertaining to Fiscal Year 2020, such as individual and corporate income taxes, that are collected in subsequent fiscal years due to various executive orders and tax extensions in response to the COVID-19 pandemic.
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.
Liquidity Plan Reforecast (RF or "Reforecast")	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
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.
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 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.
Sweep Account Transfers	- 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.
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 FY2023 actual results compared to the FY2023 Liquidity Plan and FY2022 actual results.
- TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.
- Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.
- Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"). Funds may be transferred to the TSA either: (i) after admissible disbursements (per approved Project Worksheets) have been made or (ii) once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Therefore, FEMA funding may also be received in advance of actual cash disbursement, as payments to vendors may occur subsequent to when the corresponding services are rendered / expenses are recorded.
- Data limitations and commentary:
The government has focused on cash transaction information for which access to reliable, timely, and detailed data is readily available. The government continues to work with DTPR and other parties to access additional reliable data that would help to provide additional detail in the future.

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

Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow
\$8,016	(\$151)	\$17

Fiscal Year 2023 began on July 1, 2022. The FY23 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 FY22 to help contextualize results. Please note that on July 31, 2022, Hacienda published the 1(A) report for June 30, 2022 that shows TSA cash flow results relative to the FY22 Liquidity Plan for June FY22, Q4 FY22, and the full year FY22.

Puerto Rico Department of Treasury | Hacienda
TSA Cash Flow Actual Results for the Week Ended August 5, 2022

	FY23 Actual 8/5	FY23 Actual YTD	FY22 Actual YTD (a)	Variance YTD FY23 vs YTD FY22
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (b)	\$138	\$978	\$1,069	(\$91)
2 Other fund revenues & Pass-throughs (c)	5	37	22	16
3 Special Revenue receipts	11	41	42	(0)
4 All Other state collections (d)	18	62	62	(1)
5 Sweep Account Transfers	-	-	-	-
6 Subtotal - State collections (e)	\$171	\$1,119	\$1,195	(\$76)
Federal Fund Receipts				
7 Medicaid	-	1	227	(226)
8 Nutrition Assistance Program	55	300	461	(160)
9 All Other Federal Programs	69	521	111	410
10 Other	-	-	55	(55)
11 Subtotal - Federal Fund receipts	\$124	\$823	\$854	(\$31)
Balance Sheet Related				
12 Paygo charge	16	49	46	3
13 Other	-	-	-	-
14 Subtotal - Other Inflows	\$16	\$49	\$46	\$3
Plan of Adjustment Related				
15 CW Intragovernmental Transfers (f)	-	-	-	-
16 Other	-	-	-	-
17 Subtotal - Plan Inflows	-	-	-	-
18 Total Inflows	\$311	\$1,991	\$2,095	(\$105)
Payroll and Related Costs (g)				
19 General fund (j)	(59)	(288)	(248)	(39)
20 Federal fund	(8)	(64)	(53)	(11)
21 Other State fund	(10)	(25)	(11)	(14)
22 Subtotal - Payroll and Related Costs	(\$76)	(\$376)	(\$313)	(\$64)
Operating Disbursements (h)				
23 General fund (j)	(18)	(159)	(208)	49
24 Federal fund	(36)	(165)	(138)	(26)
25 Other State fund	(12)	(92)	(87)	(5)
26 Subtotal - Vendor Disbursements	(\$66)	(\$416)	(\$434)	\$18
State-funded Budgetary Transfers				
27 General Fund (j)	(175)	(397)	(497)	99
28 Other State Fund	(1)	(4)	(9)	4
29 Subtotal - Appropriations - All Funds	(\$176)	(\$402)	(\$505)	\$103
Federal Fund Transfers				
30 Medicaid	-	(1)	(229)	228
31 Nutrition Assistance Program	(57)	(288)	(457)	169
32 All other federal fund transfers	-	-	(99)	99
33 Subtotal - Federal Fund Transfers	(\$57)	(\$289)	(\$784)	\$495
Other Disbursements - All Funds				
34 Retirement Contributions	(9)	(235)	(230)	(6)
35 Tax Refunds & other tax credits (i) (j)	(12)	(117)	(113)	(4)
36 Title III Costs	(2)	(10)	(21)	11
37 State Cost Share	-	-	-	-
38 Milestone Transfers	-	-	-	-
39 Custody Account Transfers	-	-	(8)	8
40 Other items paid from FY22 Surplus	-	-	-	-
41 Cash Reserve	-	-	-	-
42 All Other	-	-	-	-
43 Subtotal - Other Disbursements - All Funds	(\$22)	(\$362)	(\$371)	\$9
Plan of Adjustment Related				
44 Disbursements to Paying Agent	(64)	(129)	-	(129)
45 Direct Disbursements	-	-	-	-
46 Subtotal - Plan Disbursements	(\$64)	(\$129)	-	(\$129)
47 Total Outflows	(\$462)	(\$1,973)	(\$2,407)	\$434
48 Net Operating Cash Flow	(\$151)	\$17	(\$312)	\$329
49 Bank Cash Position, Beginning	8,167	7,999	11,671	(3,672)
50 Bank Cash Position, Ending	\$8,016	\$8,016	\$11,359	(\$3,343)
Memo: Summary of Accounts				
Operational	\$3,823			
Reserves (k)	4,193			
Total Bank Cash Position	\$8,016			

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

Puerto Rico Department of Treasury | Hacienda*FY22 TSA Cash Flow Actual Results - Footnotes*Footnotes:

- (a) Represents FY2022 actual results through August 6, 2021.
- (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 \$0.7M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of August 5, 2022, there are \$11M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Transfer of Government cash balances previously held outside of the TSA into a segregated TSA Plan account. These funds are being accumulated pursuant to the Plan for disbursement on, or after, the Plan effective date.
- (g) 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).
- (h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (i) Includes Federally Funded Employee Retention Credits.
- (j) 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 August 5, 2022. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$562k in FY2022.
- (k) Funds held in segregated accounts and unavailable for ordinary-course Commonwealth operations. These funds include the "rainy day" reserve, funds for Plan-related payments, and the revolving Disaster Relief Fund ("DRF").

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.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	55	(57)	(2)
Payroll / OpEx / Other Federal Programs, incl. COVID	69	(44)	26
Federally Reimbursable Tax Credits	-	-	-

Total

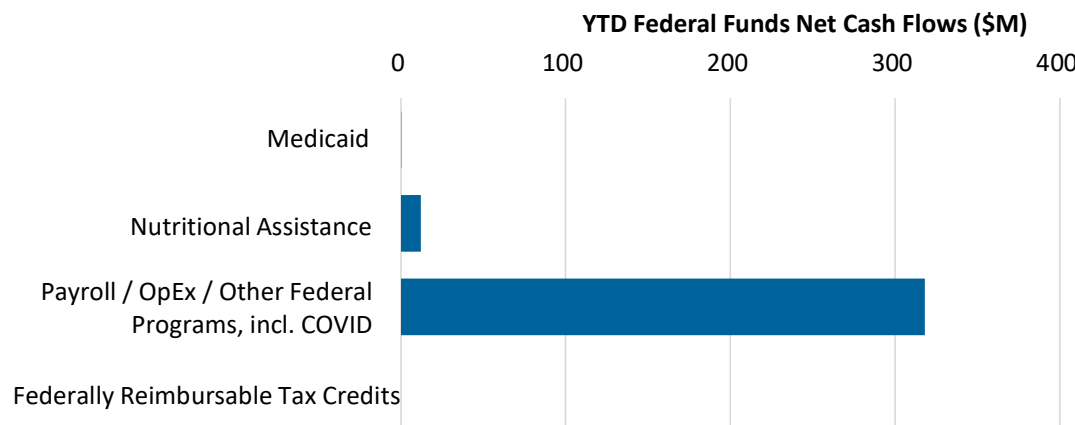
	FF Inflows	FF Outflows	Net Cash Flow
	\$ -	\$ -	\$ -
	55	(57)	(2)
	69	(44)	26
	-	-	-
Total	\$ 124	\$ (100)	\$ 24

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 1	\$ (1)	\$ 0
Nutritional Assistance Program (NAP)	300	(288)	12
Payroll / OpEx / Other Federal Programs, incl. COVID	521	(228)	293
Federally Reimbursable Tax Credits	-	-	-

Total

	FF Inflows	FF Outflows	Net Cash Flow
	\$ 1	\$ (1)	\$ 0
	300	(288)	12
	521	(228)	293
	-	-	-
Total	\$ 823	\$ (518)	\$ 305



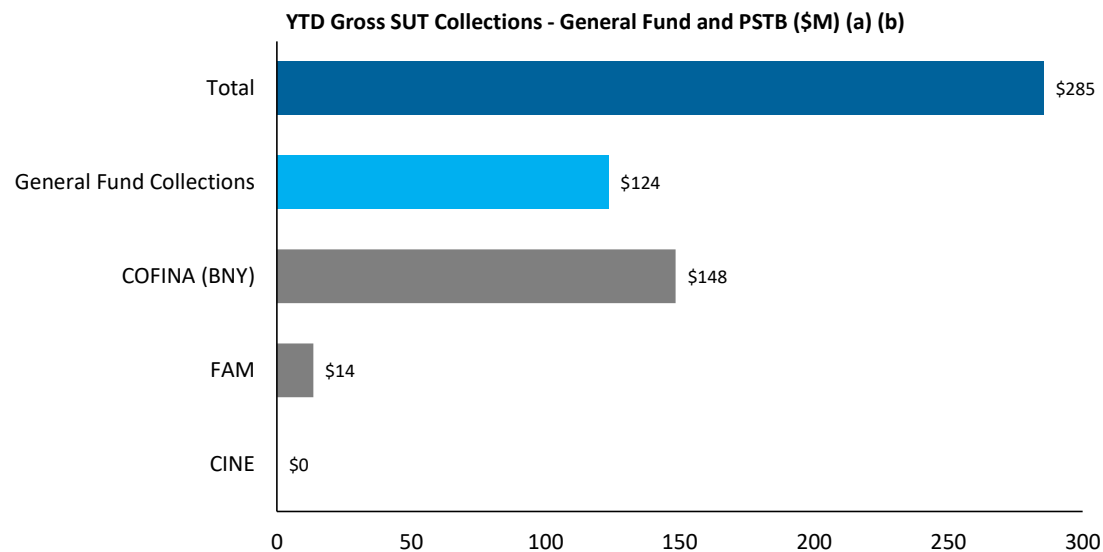
Footnotes

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

Puerto Rico Department of Treasury | Hacienda
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 August 5, 2022 there is \$39M 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

Plan of Adjustment TSA Transfers Summary

Key Takeaways / Notes: Intragovernmental Transfers

- 1.) In order to make distributions pursuant to the Commonwealth Plan of Adjustment and to achieve certain conditions precedent for Plan effectiveness, the Commonwealth is aggregating cash from certain agencies outside of the TSA consistent with the Oversight Board cash restriction analysis. Below reflects the funds that have been transferred into the TSA to date for this purpose.

Plan-Related Intragovernmental Transfers (\$M)

Transferring Entity Name	Actual YTD
Department of Treasury (Hacienda)	\$ -
Employee Retirement System	-
Public Building Authority	-
Judiciary & Teacher Retire. Systems	-
Department of Labor	-
Office of the Court Admin.	-
DDEC	-
Other CW Entities	-
U.S. Department of Justice	-
Total	\$ -

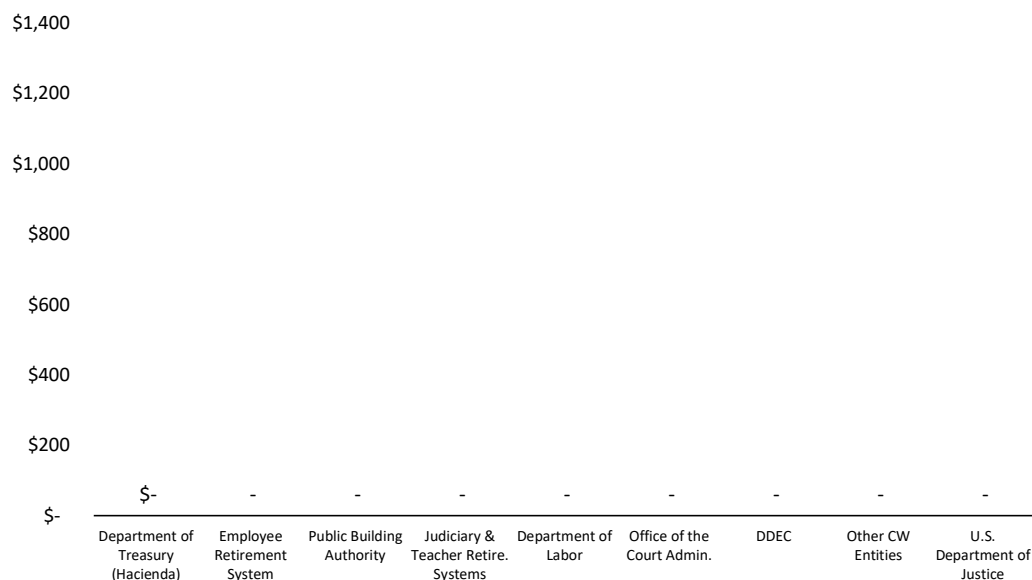
Key Takeaways / Notes: Plan Disbursements

- 1.) A total of \$0.1B has been transferred out of the TSA for Plan-related payments.

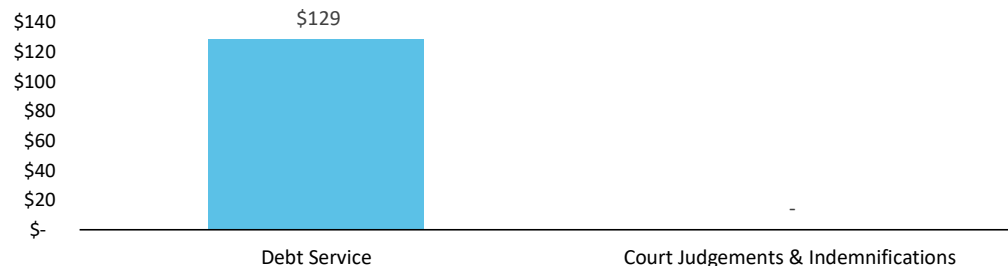
Plan-Related TSA Disbursements (\$M)

	Actual YTD
Debt Service	\$ 129
Court Judgements & Indemnifications	-
Total	\$ 129

Plan-Related Intergovernmental Transfers (\$M)



Plan-Related TSA Disbursements (\$M)



Puerto Rico Department of Treasury | Hacienda

Schedule A: Central Government - Live Web Portal AP by Payee Type (a) (b)

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
071	Department of Health	\$ 184,787	\$ 48,381	\$ 233,168
081	Department of Education	129,341	4,547	133,888
271	Office of Information Technology and Communications	47,359	-	47,359
123	Families and Children Administration	47,060	172	47,232
025	Hacienda (entidad interna - fines de contabilidad)	38,671	1,063	39,733
045	Department of Public Security	36,346	18	36,364
049	Department of Transportation and Public Works	33,383	1,138	34,521
050	Department of Natural and Environmental Resources	33,532	61	33,593
122	Department of the Family	27,027	97	27,124
329	Socio-Economic Development Office	12,004	6,723	18,727
038	Department of Justice	16,123	170	16,292
127	Administration for Socioeconomic Development of the Family	15,884	240	16,123
078	Department of Housing	14,735	85	14,820
095	Mental Health and Addiction Services Administration	13,724	25	13,749
043	Puerto Rico National Guard	13,354	96	13,450
137	Department of Correction and Rehabilitation	11,348	62	11,410
067	Department of Labor and Human Resources	10,065	1	10,065
031	General Services Administration	8,939	58	8,997
126	Vocational Rehabilitation Administration	7,758	1	7,758
087	Department of Sports and Recreation	7,108	162	7,270
024	Department of the Treasury	6,614	18	6,633
311	Gaming Commission	6,383	0	6,383
014	Environmental Quality Board	5,984	329	6,313
241	Administration for Integral Development of Childhood	4,578	921	5,499
124	Child Support Administration	4,944	89	5,033
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
120	Veterans Advocate Office	4,475	2	4,477
010	General Court of Justice	3,453	2	3,455
015	Office of the Governor	2,363	25	2,388
022	Office of the Commissioner of Insurance	2,184	-	2,184
028	Commonwealth Election Commission	2,091	-	2,091
133	Natural Resources Administration	1,879	149	2,028
018	Planning Board	2,020	1	2,021
055	Department of Agriculture	1,859	0	1,859
037	Civil Rights Commission	1,555	-	1,555
290	State Energy Office of Public Policy	1,519	-	1,519
105	Industrial Commission	1,255	191	1,446
189	Institute of Forensic Sciences	1,134	-	1,134
298	Public Service Regulatory Board	1,073	0	1,073
040	Puerto Rico Police	1,039	13	1,051
273	Permit Management Office	1,021	-	1,021
023	Department of State	990	-	990
152	Elderly and Retired People Advocate Office	920	0	920
220	Correctional Health	872	-	872

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
096	Women's Advocate Office	645	153	798
266	Office of Public Security Affairs	546	160	705
026	Special Appropriations for the Central Government Retirement System	570	-	570
035	Industrial Tax Exemption Office	564	-	564
272	Office of the Inspector General of the Government of Puerto Rico	544	-	544
075	Office of the Financial Institutions Commissioner	540	-	540
155	State Historic Preservation Office	454	4	458
016	Office of Management and Budget	432	3	434
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	309	0	309
089	Horse Racing Industry and Sport Administration	233	-	233
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
243	PNP Central Committee	121	-	121
069	Department of Consumer Affairs	111	2	113
226	Joint Special Counsel on Legislative Donations	109	-	109
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	108	-	108
030	Office of Administration and Transformation of HR in the Govt.	99	7	106
060	Citizen's Advocate Office (Ombudsman)	96	0	96
	Other	363	3	367
Total		\$ 780,223	\$ 65,237	\$ 845,461

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.

Puerto Rico Department of Treasury | Hacienda*Schedule B: Central Government - Live Web Portal AP Aging (a) (b)*

All Agencies

*(figures in \$000s)**Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
071	Department of Health	\$23,708	\$24,562	\$12,564	\$172,334	\$233,168
081	Department of Education	22,641	46,171	21,966	43,110	133,888
271	Office of Information Technology and Communications	215	8,607	4,072	34,465	47,359
123	Families and Children Administration	6,853	1,793	461	38,125	47,232
025	Hacienda (entidad interna - fines de contabilidad)	8,720	2,928	1,029	27,056	39,733
045	Department of Public Security	9,028	1,012	505	25,818	36,364
049	Department of Transportation and Public Works	4,088	5,280	615	24,538	34,521
050	Department of Natural and Environmental Resources	2,880	11,424	2,602	16,687	33,593
122	Department of the Family	677	2,740	724	22,984	27,124
329	Socio-Economic Development Office	6,224	281	2,589	9,632	18,727
038	Department of Justice	1,313	1,438	230	13,311	16,292
127	Administration for Socioeconomic Development of the Family	1,874	1,159	219	12,871	16,123
078	Department of Housing	333	459	506	13,522	14,820
095	Mental Health and Addiction Services Administration	5,736	2,211	938	4,865	13,749
043	Puerto Rico National Guard	954	286	925	11,284	13,450
137	Department of Correction and Rehabilitation	3,392	944	432	6,642	11,410
067	Department of Labor and Human Resources	793	780	533	7,960	10,065
031	General Services Administration	344	799	522	7,332	8,997
126	Vocational Rehabilitation Administration	676	1,323	194	5,565	7,758
087	Department of Sports and Recreation	117	242	42	6,869	7,270
024	Department of the Treasury	4,809	1,054	557	213	6,633
311	Gaming Commission	5,880	227	20	257	6,383
014	Environmental Quality Board	351	595	217	5,149	6,313
241	Administration for Integral Development of Childhood	645	1,735	299	2,819	5,499
124	Child Support Administration	581	256	684	3,512	5,033
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	578	18	21	3,861	4,477
010	General Court of Justice	1	28	69	3,358	3,455
015	Office of the Governor	110	225	10	2,044	2,388
022	Office of the Commissioner of Insurance	31	63	46	2,045	2,184
028	Commonwealth Election Commission	48	165	66	1,811	2,091
133	Natural Resources Administration	-	-	-	2,028	2,028
018	Planning Board	505	593	498	425	2,021
055	Department of Agriculture	40	60	26	1,733	1,859
037	Civil Rights Commission	1,513	5	4	34	1,555

Puerto Rico Department of Treasury | Hacienda*Schedule B: Central Government - Live Web Portal AP Aging (a) (b)*

All Agencies

*(figures in \$000s)**Continues and Continued...*

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
290	State Energy Office of Public Policy	2	135	58	1,324	1,519
105	Industrial Commission	151	90	50	1,154	1,446
189	Institute of Forensic Sciences	125	160	49	801	1,134
298	Public Service Regulatory Board	89	114	78	792	1,073
040	Puerto Rico Police	-	-	-	1,051	1,051
273	Permit Management Office	-	130	144	748	1,021
023	Department of State	166	72	7	744	990
152	Elderly and Retired People Advocate Office	185	141	64	530	920
220	Correctional Health	146	84	0	642	872
096	Women's Advocate Office	148	177	0	473	798
266	Office of Public Security Affairs	-	15	2	688	705
026	Special Appropriations for the Central Government Retirement System	-	2	4	564	570
035	Industrial Tax Exemption Office	-	0	0	564	564
272	Office of the Inspector General of the Government of Puerto Rico	30	13	22	480	544
075	Office of the Financial Institutions Commissioner	91	-	14	435	540
155	State Historic Preservation Office	161	39	1	256	458
016	Office of Management and Budget	179	110	8	137	434
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	-	3	306	309
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
243	PNP Central Committee	-	-	-	121	121
069	Department of Consumer Affairs	3	31	4	75	113
226	Joint Special Counsel on Legislative Donations	1	1	-	107	109
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	6	11	4	88	108
030	Office of Administration and Transformation of HR in the Govt.	57	23	2	24	106
060	Citizen's Advocate Office (Ombudsman)	29	6	-	61	96
	Other	87	86	1	193	367
Total		\$ 117,316	\$ 120,904	\$ 54,699	\$ 552,541	\$ 845,461

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.