

Requirement 1 (A)



Puerto Rico Department of Treasury

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

For the month of March FY22 and Q3 FY22

Disclaimer

- The Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”), the Government of Puerto Rico (the “Government”), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with AAFAF 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 AAFAF, 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 AAFAF 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	- `
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 Receipt	- 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.
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 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.
PRASA	- Puerto Rico Aqueduct and Sewer Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
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 monthly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2022 actual results compared to the FY2022 Liquidity Plan Reforecast ("RF").
- 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.
- Federal funds related to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act have been deposited into bank accounts overseen by Hacienda, but separate from the TSA.
- Sistema Unificada de Rentas Internas ("SURI") is the new digital platform designed to integrate and streamline the administration of taxes and revenues. Collections are initially deposited into a SURI sweep account outside of the TSA. Collections must be verified and reconciled before they can be swept into the TSA. The reconciliation process is still being refined, and as a result, there have been significant delays in transferring collections from the sweep account to the TSA. The SURI sweep account balance is reported on page 5 of this report.
- 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)

\$5,742	(\$8,693)	\$1,412	(\$7,014)	\$0	(\$5,928)	\$230
Bank Cash	March	Monthly	Q3	Q3	YTD Net	YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Variance	Cash Flow	Flow Variance

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of March 31, 2022

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan RF Projected Cash Balance 3/31/22	\$ 5,512	
1 State Collections	618	1. State collections are ahead of plan. General fund collections drive \$489M of the positive variance. The remaining \$129M of outperformance pertains to SRF receipts, which are largely pledged to specific uses and expected to be cash flow neutral over the long term.
2 Operating Disbursements	322	2. Operating disbursements are \$322M lower than projected YTD, primarily due to lower than projected federal fund disbursements by the Department of Education. A portion of the unspent balance from the FY22 GF budget at year-end may be carried over and used early next fiscal year.
3 Custody Account Transfers	116	3. The RF projected various custody account and other transfers from the TSA through the date of this report, several of which have not been made, including new parametric insurance, UHC Increase per union agreement, a portion of funds for PREPA Mobility Plan payroll, and others. Variances in these categories may reverse by year-end.
4 Tax Credits & Refunds	(814)	
All Other	(12)	
Actual TSA Cash Balance	<u><u>\$ 5,742</u></u>	4. Negative YTD variance is driven by: (i) temporary timing variances that will unwind by year-end; and (ii) federally-funded work credits not contemplated in the initial FY2022 Certified Budget. Disbursements related to these credits will be reimbursed with federal dollars and are expected to be net cash flow neutral over time.

Memo: Summary of Cash Balances

TSA Operational Cash	\$ 4,450
TSA Reserves	1,293

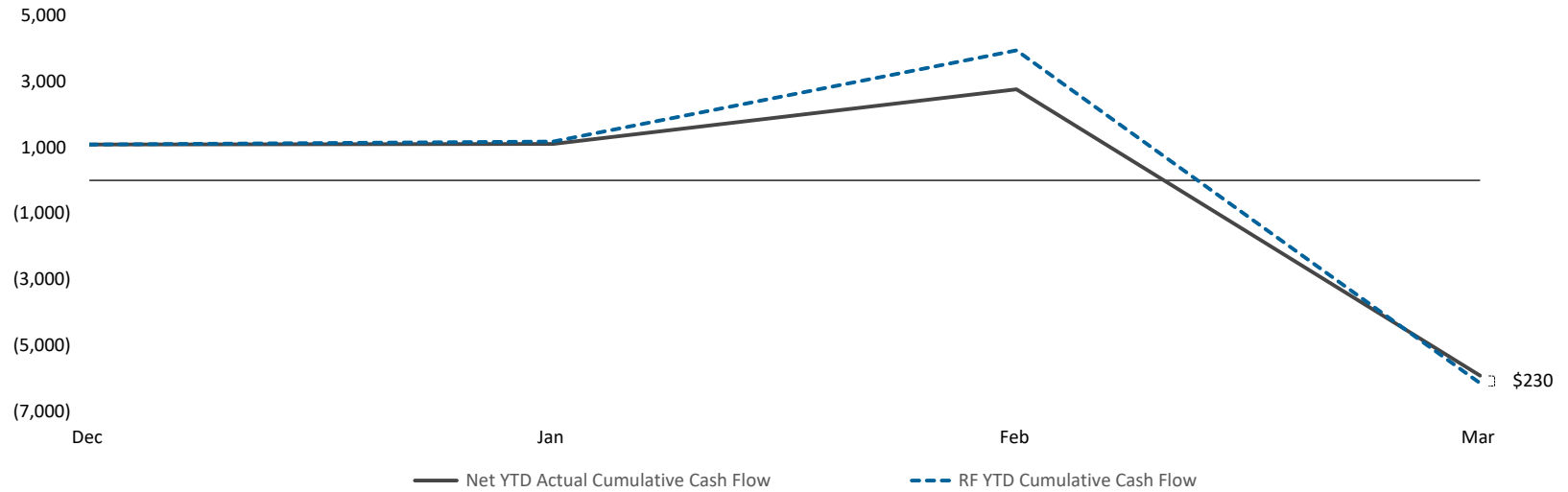
Note on Reforecasted Liquidity Plan
 Note the TSA LP has been reforecast to account for the recently re-certified FY22 budget and fiscal plan, which includes upward revisions to revenue projections, Plan-related disbursements, and other budgetary changes.

Memo: Significant Reforecast Changes
 Receipts (+\$1.0B), Plan disbursements (-\$10.7B), intragovernmental transfers to fund Plan disbursements (+\$2.5B) and other budgetary changes (+\$0.4B).

Puerto Rico Department of Treasury | AAFAF
YTD TSA Cash Flow Summary - Actual vs LP

TSA Cumulative YTD Net Cash Flow (\$M)

RF Bank Cash Balance:	\$5,512
Actual TSA Bank Cash Balance:	\$5,742



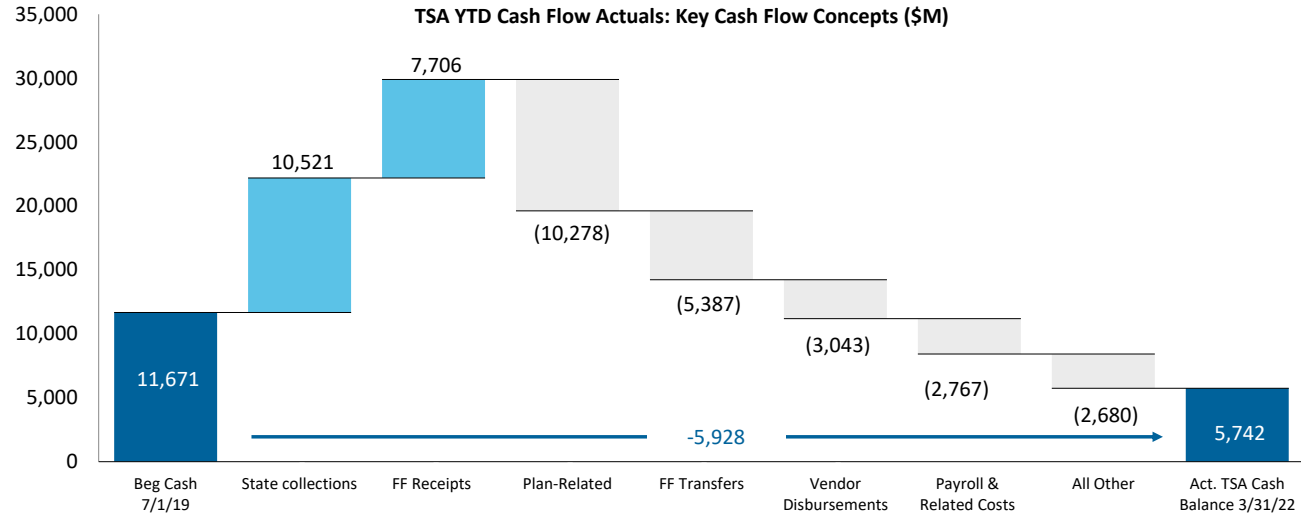
YTD Actuals vs. Liquidity Plan

YTD net cash flow is -\$5,928M and cash flow variance to the Reforecast is \$230M, with various offsetting variances within.

Puerto Rico Department of Treasury | AAFAF
YTD Cash Flow Summary - TSA Cash Flow Actual Results

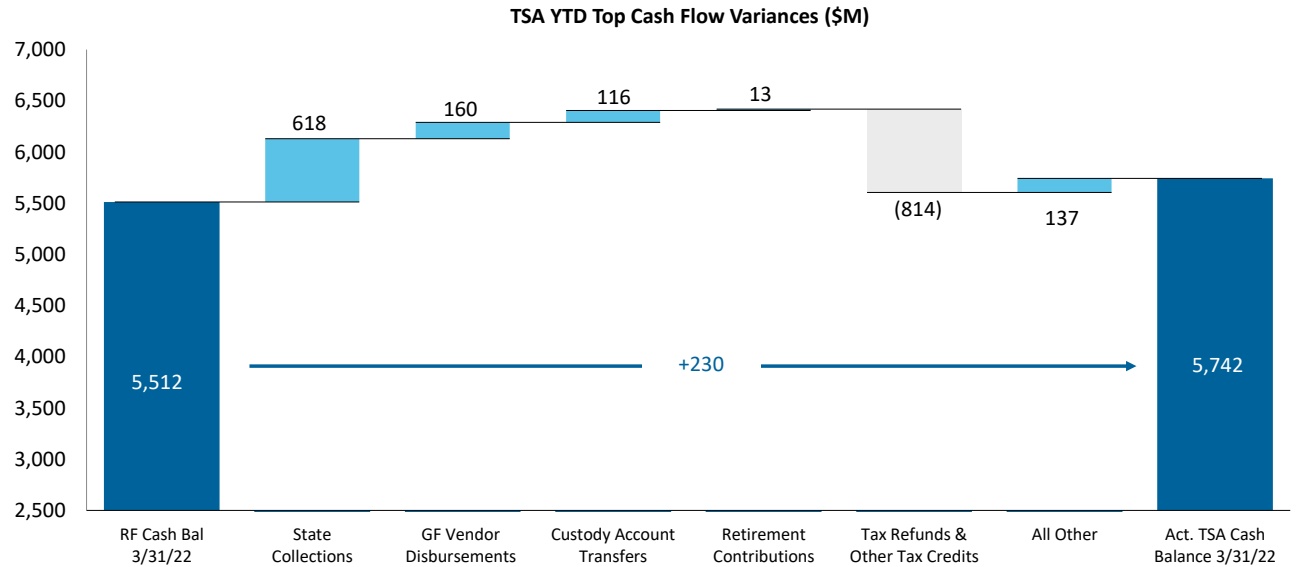
Net Cash Flow - YTD Actuals

1.) The primary cash driver of FY22 is \$10.5B of Plan-related disbursements. This is partially offset by strong state collections and intragovernmental transfers to the TSA for Plan Disbursements, totaling \$2.4B. Federal Fund inflows of \$7,706M represent 42% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net surplus of \$268M (Refer to page 14 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

1.) Continuing strong collections are the largest positive driver of YTD cash flow variance. This is offset by greater than projected tax refunds and credits, as well as negative timing variances related to Plan disbursements. A significant portion of incremental tax refunds and credits relates to federal programs and will be reimbursed to the TSA.



Puerto Rico Department of Treasury | AAFAF
TSA Cash Flow Actual Results as of March 31, 2022

	FY22 Actual March	FY22 RF March	Variance March	FY22 Actual YTD	FY22 RF YTD	Variance YTD vs RF	FY22 LP YTD	FY21 Actual YTD (a)
<i>(figures in Millions)</i>								
State Collections								
1 General fund collections (b)	\$2,702	\$1,182	\$1,520	\$9,513	\$9,019	\$494	\$8,193	\$8,518
2 Other fund revenues & Pass-throughs (c)	18	3	15	165	115	50	113	180
3 Special Revenue receipts	54	26	29	358	286	72	262	315
4 All Other state collections (d)	87	84	3	484	483	1	462	474
5 Sweep Account Transfers	-	-	-	-	-	-	-	1,024
6 Subtotal - State collections (e)	\$2,862	\$1,295	\$1,567	\$10,521	\$9,903	\$618	\$9,031	\$10,511
Federal Fund Receipts								
7 Medicaid	61	271	(210)	2,067	2,243	(176)	769	2,269
8 Nutrition Assistance Program	322	267	55	2,862	2,794	68	2,716	1,999
9 All Other Federal Programs	374	364	10	1,861	2,072	(211)	2,368	1,284
10 Other	64	43	21	917	694	224	157	1,155
11 Subtotal - Federal Fund receipts	\$821	\$944	(\$124)	\$7,706	\$7,803	(\$96)	\$6,011	\$6,707
Balance Sheet Related								
12 Paygo charge	49	51	(2)	381	394	(12)	316	424
13 Other	-	-	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$49	\$51	(\$2)	\$381	\$394	(\$12)	\$316	\$424
Plan of Adjustment Related								
15 Intragovernmental Transfers (f)	9	-	9	2,176	2,536	(360)	-	-
16 Other	243	-	243	243	-	243	-	-
17 Subtotal - Plan Inflows	\$252	-	\$252	\$2,419	\$2,536	(\$117)	-	-
18 Total Inflows	\$3,983	\$2,290	\$1,693	\$21,027	\$20,635	\$392	\$15,357	\$17,641
Payroll and Related Costs (g)								
19 General fund (j)	(208)	(217)	9	(1,986)	(1,981)	(5)	(2,020)	(1,987)
20 Federal fund	(50)	(133)	83	(644)	(898)	254	(834)	(349)
21 Other State fund	(15)	(8)	(7)	(137)	(121)	(17)	(108)	(121)
22 Subtotal - Payroll and Related Costs	(\$273)	(\$358)	\$85	(\$2,767)	(\$2,999)	\$232	(\$2,963)	(\$2,457)
Operating Disbursements (h)								
23 General fund (j)	(135)	(169)	34	(1,102)	(1,262)	160	(1,304)	(1,335)
24 Federal fund	(181)	(222)	41	(1,407)	(1,590)	183	(1,534)	(1,486)
25 Other State fund	(82)	(41)	(41)	(534)	(512)	(21)	(519)	(472)
26 Subtotal - Vendor Disbursements	(\$398)	(\$432)	\$34	(\$3,043)	(\$3,365)	\$322	(\$3,357)	(\$3,293)
State-funded Budgetary Transfers								
27 General fund (j)	(128)	(139)	12	(1,768)	(1,741)	(28)	(2,225)	(1,496)
28 Other State Fund	(15)	(13)	(2)	(145)	(102)	(43)	(102)	(200)
29 Subtotal - Appropriations - All Funds	(\$143)	(\$153)	\$10	(\$1,913)	(\$1,843)	(\$71)	(\$2,327)	(\$1,696)
Federal Fund Transfers								
30 Medicaid	(61)	(271)	210	(2,064)	(2,241)	176	(769)	(2,268)
31 Nutrition Assistance Program	(291)	(269)	(22)	(2,840)	(2,788)	(52)	(2,716)	(1,971)
32 All other federal fund transfers	(7)	-	(7)	(482)	(358)	(124)	(90)	(682)
33 Subtotal - Federal Fund Transfers	(\$358)	(\$539)	\$181	(\$5,387)	(\$5,387)	(\$0)	(\$3,575)	(\$4,921)
Other Disbursements - All Funds								
34 Retirement Contributions	(210)	(213)	3	(1,927)	(1,941)	13	(1,936)	(1,916)
35 Tax Refunds & other tax credits (i) (j)	(817)	(121)	(696)	(1,219)	(406)	(814)	(401)	(596)
36 Title III Costs	(17)	(15)	(2)	(172)	(159)	(14)	(147)	(115)
37 State Cost Share	-	-	-	-	-	-	-	(40)
38 Milestone Transfers	-	-	-	-	-	-	(21)	(2)
39 Custody Account Transfers	(25)	(59)	34	(74)	(190)	116	(230)	(37)
40 Other items paid from FY22 Surplus	(173)	(695)	522	(173)	(695)	522	-	-
41 Cash Reserve	-	-	-	-	-	-	-	-
42 All Other	17	-	17	(0)	-	(0)	(50)	(56)
43 Subtotal - Other Disbursements - All Funds	(\$1,226)	(\$1,103)	(\$122)	(\$3,566)	(\$3,390)	(\$176)	(\$2,784)	(\$2,762)
Plan of Adjustment Related								
44 Disbursements to Paying Agent	(10,278)	(9,366)	(913)	(10,278)	(9,366)	(913)	-	-
45 Direct Disbursements	-	(444)	444	-	(444)	444	-	-
46 Subtotal - Plan Disbursements	(\$10,278)	(\$9,810)	(\$468)	(\$10,278)	(\$9,810)	(\$468)	-	-
47 Total Outflows	(\$12,676)	(\$12,395)	(\$281)	(\$26,955)	(\$26,794)	(\$161)	(\$15,006)	(\$15,129)
48 Net Operating Cash Flow	(\$8,693)	(\$10,105)	\$1,412	(\$5,928)	(\$6,158)	\$230	\$351	\$2,513
49 Bank Cash Position, Beginning	14,435	15,617	(1,182)	11,671	11,671	-	11,671	7,701
50 Bank Cash Position, Ending	\$5,742	\$5,512	\$230	\$5,742	\$5,512	\$230	\$12,021	\$10,214
Memo: Summary of Accounts								
Operational	\$4,450							
Reserves (k)	1,293							
Total Bank Cash Position	\$5,742							

Note: Refer to page 10 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF
TSA Cash Flow Actual Results as of March 31, 2022

	FY22 Actual	FY22 Actual	FY22 Actual	FY22 Actual	FY22 RF	FY22 RF	Variance Q3	Variance YTD
(figures in Millions)	Q1	Q2	Q3	YTD	Q3	YTD	FY22 vs RF	FY22 vs RF
State Collections								
1 General fund collections (b)	\$2,866	\$3,188	\$3,459	\$9,513	\$2,970	\$9,019	\$489	\$494
2 Other fund revenues & Pass-throughs (c)	40	60	65	165	10	115	56	50
3 Special Revenue receipts	105	130	124	358	52	286	72	72
4 All Other state collections (d)	160	164	160	484	159	483	1	1
5 Sweep Account Transfers	-	-	-	-	-	-	-	-
6 Subtotal - State collections (e)	\$3,171	\$3,541	\$3,809	\$10,521	\$3,191	\$9,903	\$617	\$618
Federal Fund Receipts								
7 Medicaid	713	480	873	2,067	1,050	2,243	(176)	(176)
8 Nutrition Assistance Program	1,042	950	869	2,862	801	2,794	68	68
9 All Other Federal Programs	479	512	871	1,861	1,082	2,072	(211)	(211)
10 Other	234	382	301	917	78	694	224	224
11 Subtotal - Federal Fund receipts	\$2,468	\$2,324	\$2,914	\$7,706	\$3,011	\$7,803	(\$96)	(\$96)
Balance Sheet Related								
12 Paygo charge	127	113	141	381	153	394	(12)	(12)
13 Other	-	-	-	-	-	-	-	-
14 Subtotal - Other Inflows	\$127	\$113	\$141	\$381	\$153	\$394	(\$12)	(\$12)
Plan of Adjustment Related								
15 Intragovernmental Transfers (f)	-	-	2,176	2,176	2,536	2,536	(360)	(360)
16 Other	-	-	243	243	-	-	243	243
17 Subtotal - Plan Inflows	-	-	\$2,419	\$2,419	\$2,536	\$2,536	(\$117)	(\$117)
18 Total Inflows	\$5,766	\$5,978	\$9,283	\$21,027	\$8,891	\$20,635	\$391	\$392
Payroll and Related Costs (g)								
19 General fund (j)	(629)	(716)	(641)	(1,986)	(644)	(1,981)	3	(5)
20 Federal fund	(221)	(284)	(139)	(644)	(395)	(898)	256	254
21 Other State fund	(27)	(59)	(52)	(137)	(25)	(121)	(27)	(17)
22 Subtotal - Payroll and Related Costs	(\$877)	(\$1,058)	(\$832)	(\$2,767)	(\$1,064)	(\$2,999)	\$232	\$232
Operating Disbursements (h)								
23 General fund (j)	(421)	(335)	(347)	(1,102)	(506)	(1,262)	160	160
24 Federal fund	(432)	(497)	(478)	(1,407)	(661)	(1,590)	183	183
25 Other State fund	(192)	(163)	(179)	(534)	(156)	(512)	(23)	(21)
26 Subtotal - Vendor Disbursements	(\$1,045)	(\$994)	(\$1,004)	(\$3,043)	(\$1,324)	(\$3,365)	\$320	\$322
State-funded Budgetary Transfers								
27 General Fund (j)	(762)	(599)	(407)	(1,768)	(380)	(1,741)	(27)	(28)
28 Other State Fund	(32)	(47)	(66)	(145)	(25)	(102)	(41)	(43)
29 Subtotal - Appropriations - All Funds	(\$794)	(\$645)	(\$474)	(\$1,913)	(\$405)	(\$1,843)	(\$68)	(\$71)
Federal Fund Transfers								
30 Medicaid	(710)	(481)	(873)	(2,064)	(1,050)	(2,241)	176	176
31 Nutrition Assistance Program	(1,059)	(923)	(859)	(2,840)	(806)	(2,788)	(52)	(52)
32 All other federal fund transfers	(162)	(196)	(124)	(482)	-	(358)	(124)	(124)
33 Subtotal - Federal Fund Transfers	(\$1,930)	(\$1,600)	(\$1,856)	(\$5,387)	(\$1,856)	(\$5,387)	(\$0)	(\$0)
Other Disbursements - All Funds								
34 Retirement Contributions	(642)	(659)	(627)	(1,927)	(640)	(1,941)	13	13
35 Tax Refunds & other tax credits (i) (j)	(202)	(55)	(962)	(1,219)	(149)	(406)	(814)	(814)
36 Title III Costs	(61)	(53)	(59)	(172)	(45)	(159)	(14)	(14)
37 State Cost Share	-	-	-	-	-	-	-	-
38 Milestone Transfers	-	-	-	-	-	-	-	-
39 Custody Account Transfers	(27)	(15)	(32)	(74)	(148)	(190)	116	116
40 Other items paid from FY22 Surplus	-	-	(173)	(173)	(695)	(695)	522	522
41 Cash Reserve	-	-	-	-	-	-	-	-
42 All Other	-	-	(0)	(0)	-	-	(0)	(0)
43 Subtotal - Other Disbursements - All Funds	(\$932)	(\$781)	(\$1,853)	(\$3,566)	(\$1,677)	(\$3,390)	(\$176)	(\$176)
Plan of Adjustment Related								
44 Disbursements to Paying Agent	-	-	(10,278)	(10,278)	(9,366)	(9,366)	(913)	(913)
45 Direct Disbursements	-	-	-	-	(444)	(444)	444	444
46 Subtotal - Plan Disbursements	-	-	(\$10,278)	(\$10,278)	(\$9,810)	(\$9,810)	(\$468)	(\$468)
47 Total Outflows	(\$5,579)	(\$5,080)	(\$16,296)	(\$26,955)	(\$16,135)	(\$26,794)	(\$161)	(\$161)
48 Net Operating Cash Flow	\$187	\$899	(\$7,014)	(\$5,928)	(\$7,244)	(\$6,158)	\$230	\$230
49 Bank Cash Position, Beginning (j)	11,671	11,857	12,756	11,671	12,756	11,671	-	-
50 Bank Cash Position, Ending (j)	\$11,857	\$12,756	\$5,742	\$5,742	\$5,512	\$5,512	\$230	\$230

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

Puerto Rico Department of Treasury | AAFAF
FY22 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2021 actual results through March 31, 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, this 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 each revenue concept 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 \$7M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of March 31, 2022, there are \$107M 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 March 31, 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 | AAFAF
General Fund Collections Summary

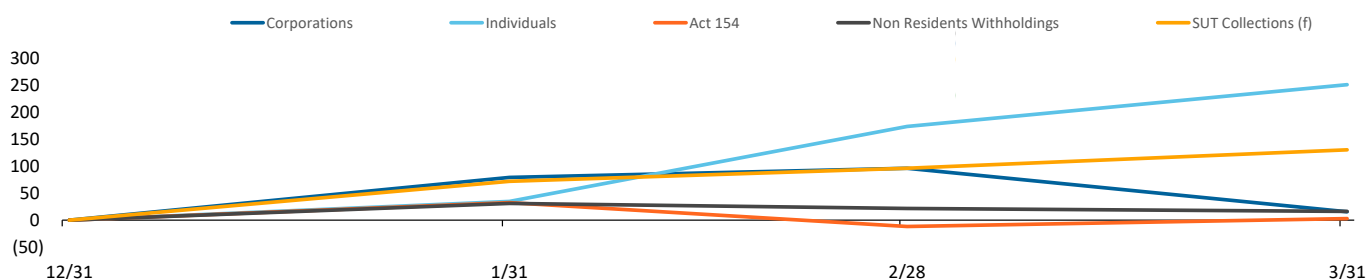
Key Takeaways / Notes

General Fund Collections Year to Date: Actual vs. Forecast (\$M)

1.) Accumulated collections into TSA sweep accounts are now consistently transferred to the TSA with a 7-10 day lag. As of the date of this report, there were \$107M in collections in the SURI sweep account pending transfer to the TSA. Transfers from the sweep account resumed on March 4, 2022. Other General Fund revenue includes \$91M of collections pending allocation to specific revenue concepts. This collections schedule will be updated as information becomes available.

General Fund Collections	Actual (a)	RF	Var \$	Var %	LP
	YTD 3/31	YTD 3/31	YTD 3/31	YTD 3/31	YTD 3/31
General Fund Collections					
Corporations	\$1,436	\$1,434	\$2	0%	\$1,265
Current Year Collections	1,425	1,410	15	1%	1,186
Current Year CIT for FEDE (Act 73-2008) (b)	11	24	(13)	-54%	31
FY20 Deferrals/Extensions	-	-	-	NA	48
Individuals	2,395	2,144	251	12%	2,048
Current Year Collections	2,395	2,144	251	12%	1,959
FY20 Deferrals/Extensions	-	-	-	NA	89
Partnerships	261	247	14	6%	60
Act 154	1,070	1,067	3	0%	1,127
Non Residents Withholdings	388	372	16	4%	271
Current Year Collections	375	359	16	5%	262
Current Year NRW for FEDE (Act 73-2008)	13	14	(0)	-1%	9
Motor Vehicles	490	473	17	4%	389
Rum Tax (c)	252	219	32	15%	163
Alcoholic Beverages	214	211	3	1%	193
Cigarettes (d)	128	121	7	6%	100
HTA	339	389	(50)	-13%	404
Gasoline Taxes	103	108	(5)	-5%	103
Gas Oil and Diesel Taxes	7	12	(5)	-39%	13
Vehicle License Fees (\$15 portion)	18	22	(5)	-21%	23
Vehicle License Fees (\$25 portion)	42	69	(27)	-39%	78
Petroleum Tax	170	157	13	9%	161
Other	(1)	21	(22)	-107%	27
CRUDITA	104	120	(16)	-13%	144
Other General Fund	568	484	84	17%	431
Total (e)	\$7,645	\$7,282	\$364	5%	\$6,595
SUT Collections (f)	1,868	1,738	130	8%	1,598
Current Year Collections	1,868	1,738	130	8%	1,534
FY20 Deferrals/Extensions	-	-	-	NA	64
Total General Fund Collections	\$ 9,513	\$ 9,019	\$ 494	5%	\$ 8,193

YTD General Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



Footnotes:

- (a) General Fund gross cash receipts by concept are approximated using net General Fund revenues adjusted for recurring monthly gross-ups and other adjustments.
- (b) Relates to income tax reserves that are subsequently passed through to PRIDCO.
- (c) Positive variance of +\$31M relates to timing of cash transfers to the TSA.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) This amount includes FY20 Income Tax from Partnerships.
- (f) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.

Puerto Rico Department of Treasury | AAFAF
Other State Fund Collections Summary

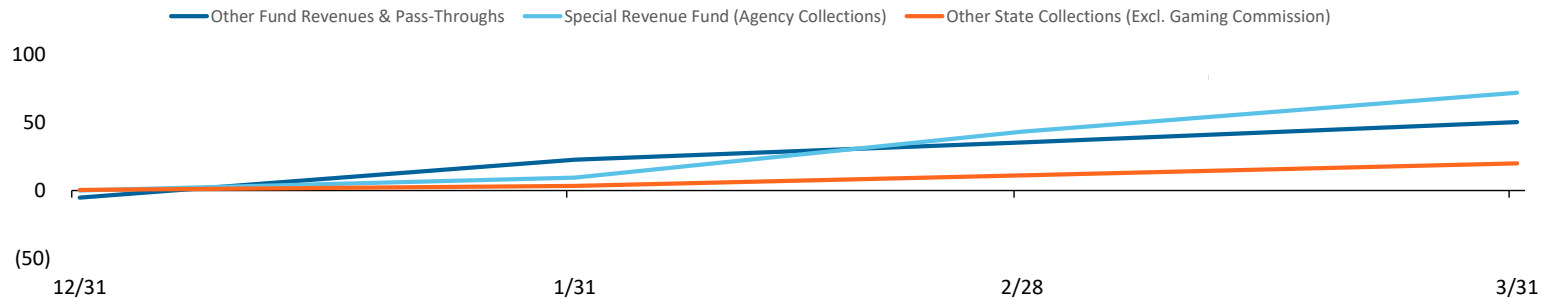
Key Takeaways / Notes

- 1.) Other state fund collections are ahead of the Liquidity Plan Reforecast. Most variance is mostly assumed to be temporary due to timing, as special revenues and other collections may be received with irregular cadence.

Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual (a) YTD 3/31	RF YTD 3/31	Var \$ YTD 3/31	Var % YTD 3/31
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$165	\$115	\$50	44%
Electronic Lottery	42	34	8	23%
Cigarettes (PRITA)	-	-	-	NA
ASC Pass Through	14	12	2	16%
ACCA Pass Through	64	62	2	4%
Other	45	7	38	557%
Special Revenue Fund (Agency Collections)	358	286	72	25%
Department of Education	1	20	(19)	-94%
Department of Health	47	38	8	22%
Department of State	10	8	2	29%
All Other	300	220	80	36%
Other State Collections	484	483	1	0%
Bayamón University Hospital	2	3	(1)	-31%
Adults University Hospital (UDH)	33	36	(3)	-8%
Pediatric University Hospital	11	13	(1)	-10%
Commissioner of the Financial Institution	56	67	(12)	-17%
Department of Housing	18	18	(0)	0%
Gaming Commission	152	171	(19)	-11%
All Other	212	175	37	21%
Total	\$1,007	\$884	\$124	14%

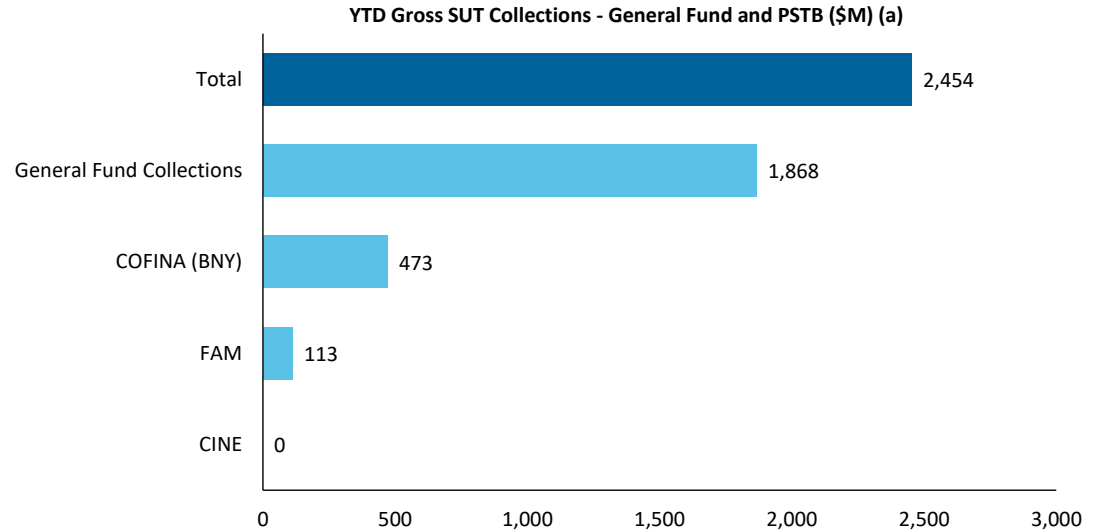
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



Puerto Rico Department of Treasury | AAFAF
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 March 31, 2022 there is \$32M 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

Key Takeaways / Notes

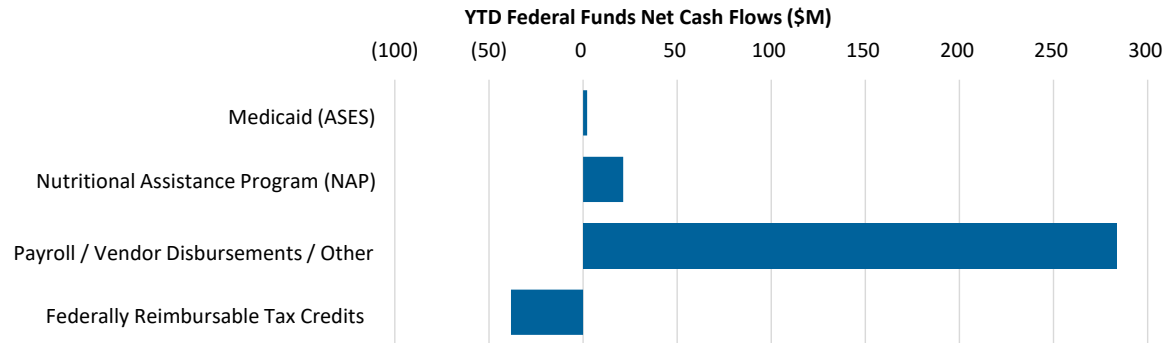
- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. Currently, there may be temporary 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. On December 15, 2021, the TSA returned \$70M related to federal Economic Incentive Payments to an external bank account. This represents a permanent variance to the Liquidity Plan.

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.

Monthly FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	RF Net Cash Flow	
Medicaid (ASES)	\$ 61	\$ (61)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	322	(291)	31	(2)	33
Payroll / OpEx / Other Federal Programs, incl. COVID	406	(238)	168	51	117
Federally Reimbursable Tax Credits	31	-	31	-	31
Total (a)	\$ 821	\$ (589)	\$ 231	\$ 50	\$ 182

YTD Cumulative FF Net Surplus (Deficit)	FF Inflows	FF Outflows	Net Cash		Variance
			Flow	RF Net Cash Flow	
Medicaid (ASES)	\$ 2,067	\$ (2,064)	\$ 2	\$ 2	\$ 0
Nutritional Assistance Program (NAP)	2,862	(2,840)	21	6	16
Payroll / OpEx / Other Federal Programs, incl. COVID	2,816	(2,533)	283	(106)	389
Federally Reimbursable Tax Credits	(38)	-	(38)	25	(64)
Total (a)	\$ 7,706	\$ (7,438)	\$ 268	\$ (73)	\$ 341

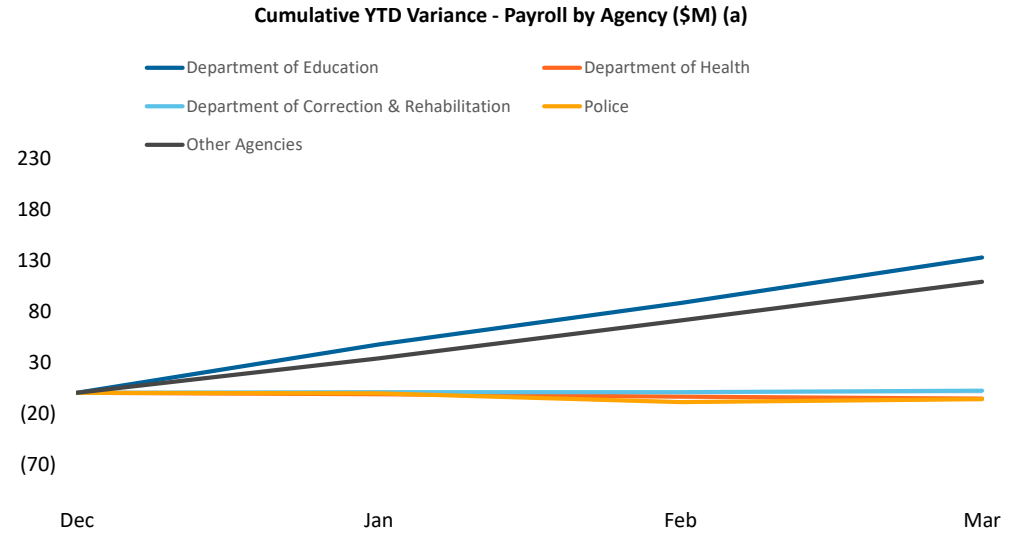


Puerto Rico Department of Treasury | AAFAF
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- 1.) Positive YTD payroll variance is primarily driven by lower than projected federal fund disbursements for Department of Education payroll.

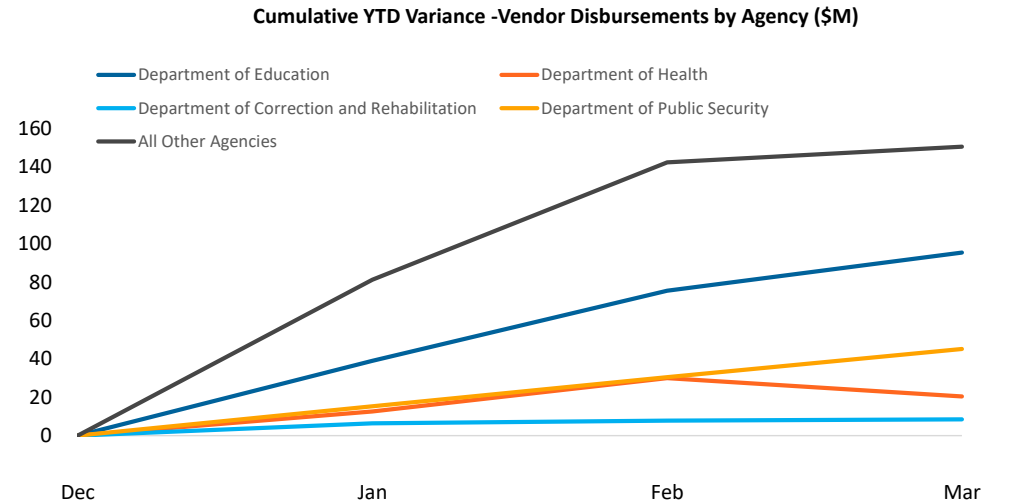
Gross Payroll (\$M) (a)	YTD
Agency	Variance
Department of Education	133
Department of Health	(6)
Department of Correction & Rehabilitation	2
Police	(6)
All Other Agencies	109
Total YTD Variance	\$ 232



Key Takeaways / Notes : Vendor Disbursements

- 1.) Positive overall variance is due to lower than projected spending by the Department of Education, primarily of federal funds.

Vendor Disbursements (\$M)	YTD
Agency	Variance
Department of Education	95
Department of Health	20
Department of Correction and Rehabilitation	8
Department of Public Security	45
All Other Agencies	152
Total YTD Variance	\$ 322



Footnotes

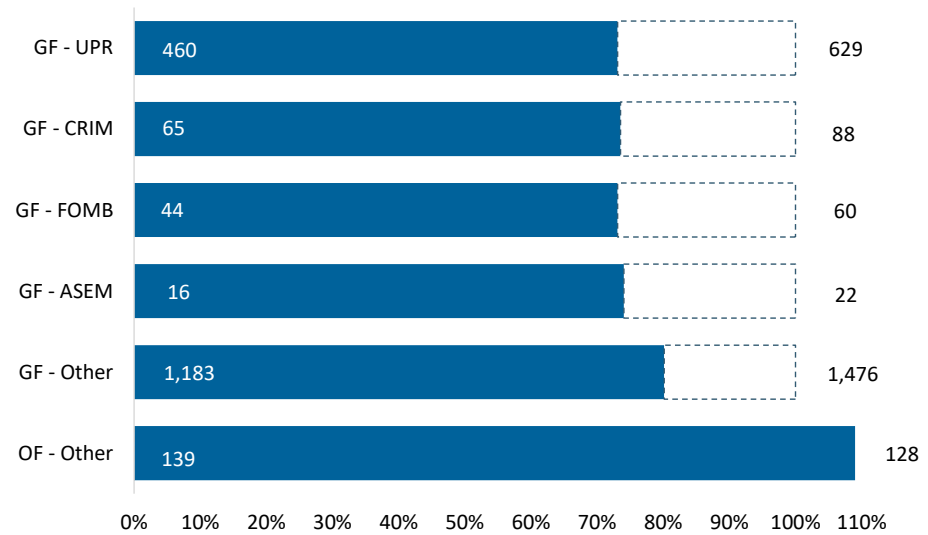
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

Puerto Rico Department of Treasury | AAFAF
State Funded Budgetary Transfers Summary

Key Takeaways / Notes

- 1.) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY22 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity. In December, the ASES GF budget was reduced by \$786M after additional Federal Funds became available for healthcare costs. Note the \$786M have been reapportioned to an unallocated GF capex budgetary account under the custody of OMB.

YTD FY2022 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 460	\$ 629	\$ 169
GF - CRIM	65	88	23
GF - FOMB	44	60	16
GF - ASEM	16	22	6
GF - Other	1,184	1,476	292
OF - Other	145	128	(18)
Total	\$ 1,913	\$ 2,402	\$ 488

YTD Appropriation Variance (\$M)

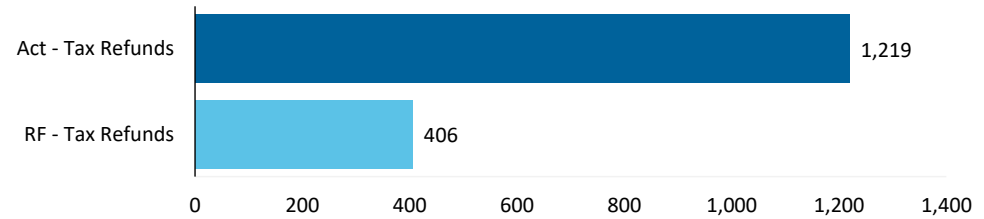
Entity Name	Liquidity Plan		
	Actual YTD	RF YTD	Variance
GF - UPR	\$ 460	\$ 460	\$ -
GF - CRIM	65	65	(0)
GF - FOMB	44	44	-
GF - ASEM	16	16	(0)
GF - Other	1,184	1,156	(27)
OF - Other	145	102	(43)
Total	\$ 1,913	\$ 1,843	\$ (71)

Puerto Rico Department of Treasury | AAFAF
Tax Refunds / PayGo and Pensions Summary

Key Takeaways / Notes : Tax Refunds

- 1.) Tax refunds includes EITC distributions, refunds to individuals and seniors as well other tax credits. Tax Refunds are \$814M ahead of projection YTD. Negative YTD variance is driven by: (i) temporary timing variances that will unwind by year-end; and (ii) federally-funded work credits not contemplated in the initial FY2022 Certified Budget. Disbursements related to these credits will be reimbursed with federal dollars and are expected to be net cash flow neutral over time.

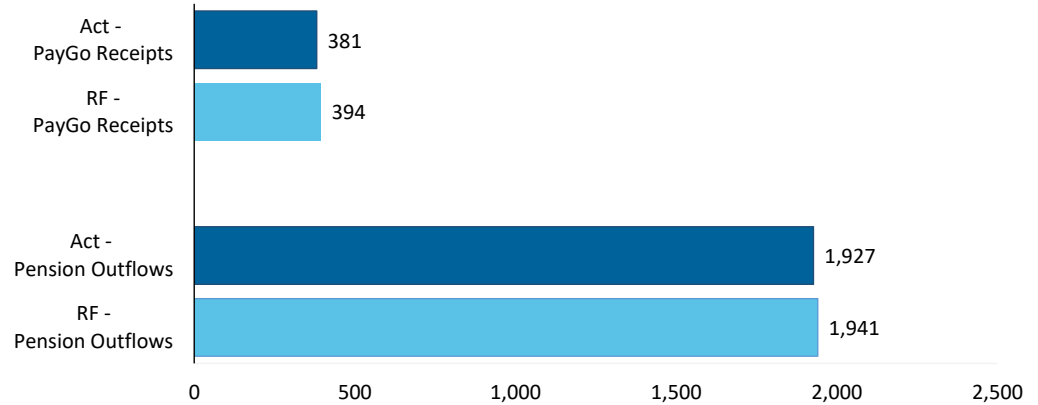
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

- 1.) YTD PayGo Receipts are mainly in line with forecast. Further details on the status of PayGo can be found in the monthly PayGo Report on AAFAF's website.

YTD Pension PayGo and Outflows (\$M)



Puerto Rico Department of Treasury | AAFAF
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)	\$ 1,335
Employee Retirement System	244
Public Building Authority	62
Judiciary & Teacher Retire. Systems	52
Department of Labor	186
Office of the Court Admin.	60
DDEC	159
Other CW Entities	78
U.S. Department of Justice	243
Total	\$ 2,419

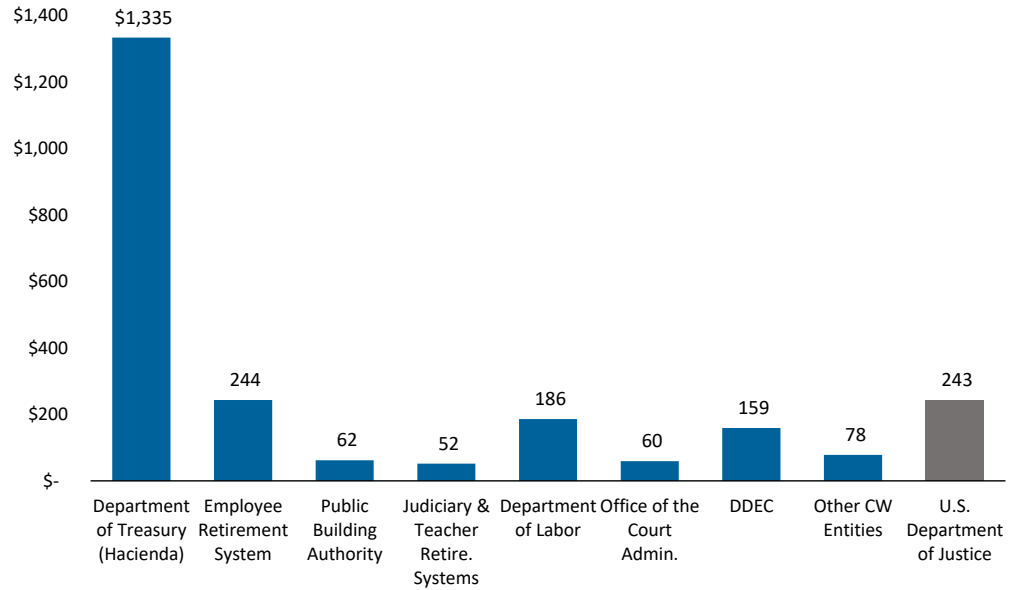
Key Takeaways / Notes: Plan Disbursements

- 1.) A total of \$10.4B has been transferred out of the TSA for Plan-related payments.

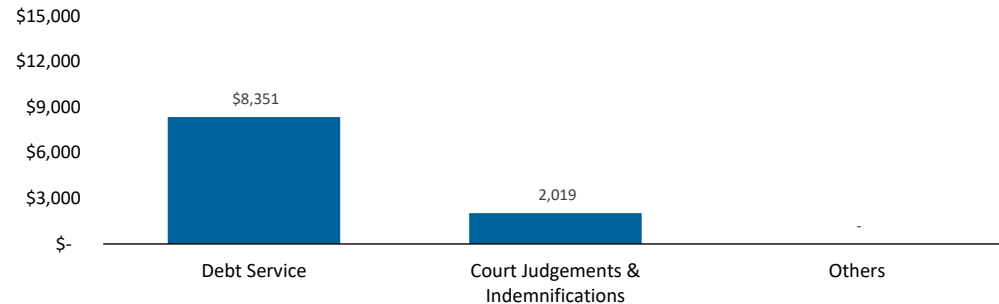
Plan-Related TSA Disbursements (\$M)

	Actual YTD
Debt Service	\$ 8,351
Court Judgements & Indemnifications	2,019
Others	-
Total	\$ 10,370

Plan-Related Intragovernmental Transfers (\$M)



Plan-Related Disbursements (\$M)



Puerto Rico Department of Treasury | AAFAF

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	\$ 177,485	\$ 70,617	\$ 248,102
081	Department of Education	84,306	5,686	89,992
123	Families and Children Administration	44,361	159	44,521
025	Hacienda (entidad interna - fines de contabilidad)	37,648	1,282	38,930
271	Office of Information Technology and Communications	34,110	-	34,110
045	Department of Public Security	32,074	4	32,079
049	Department of Transportation and Public Works	25,570	12	25,582
122	Department of the Family	24,461	64	24,525
329	Socio-Economic Development Office	18,260	30	18,290
127	Administration for Socioeconomic Development of the Famil	16,400	229	16,629
050	Department of Natural and Environmental Resources	15,862	57	15,919
038	Department of Justice	13,942	165	14,107
078	Department of Housing	12,988	2	12,990
137	Department of Correction and Rehabilitation	12,303	17	12,321
043	Puerto Rico National Guard	11,415	57	11,473
031	General Services Administration	9,824	58	9,883
067	Department of Labor and Human Resources	9,605	0	9,605
095	Mental Health and Addiction Services Administration	9,046	119	9,166
126	Vocational Rehabilitation Administration	7,616	1	7,617
124	Child Support Administration	7,167	89	7,256
087	Department of Sports and Recreation	6,792	162	6,954
014	Environmental Quality Board	5,159	328	5,487
024	Department of the Treasury	4,931	11	4,942
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
241	Administration for Integral Development of Childhood	2,950	1,128	4,078
120	Veterans Advocate Office	3,975	2	3,978
010	General Court of Justice	3,054	1	3,056
220	Correctional Health	2,898	-	2,898
311	Gaming Commission	2,372	0	2,373
055	Department of Agriculture	2,246	0	2,247
015	Office of the Governor	2,162	28	2,190
028	Commonwealth Election Commission	2,137	-	2,137
022	Office of the Commissioner of Insurance	2,032	-	2,032
133	Natural Resources Administration	1,879	149	2,028
075	Office of the Financial Institutions Commissioner	1,718	-	1,718
016	Office of Management and Budget	1,602	3	1,605
105	Industrial Commission	1,165	191	1,355
290	State Energy Office of Public Policy	1,210	-	1,210

Puerto Rico Department of Treasury | AAFAF

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
152	Elderly and Retired People Advocate Office	1,063	67	1,130
040	Puerto Rico Police	1,062	13	1,074
189	Institute of Forensic Sciences	900	4	905
023	Department of State	868	-	868
018	Planning Board	864	-	864
298	Public Service Regulatory Board	827	0	827
266	Office of Public Security Affairs	575	-	575
035	Industrial Tax Exemption Office	563	-	563
273	Permit Management Office	560	-	560
026	Special Appropriations for the Central Government Retiree	541	-	541
096	Women's Advocate Office	487	-	487
272	Office of the Inspector General of the Government of Puerto	449	-	449
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
155	State Historic Preservation Office	373	4	377
065	Public Services Commission	302	0	302
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
226	Joint Special Counsel on Legislative Donations	119	-	119
153	Advocacy for Persons with Disabilities of the Commonwealth	95	-	95
069	Department of Consumer Affairs	94	0	94
030	Office of Administration and Transformation of HR in the Gov	69	0	69
060	Citizen's Advocate Office (Ombudsman)	68	0	68
042	Firefighters Corps	64	-	64
	Other	284	21	305
Total		\$ 668,939	\$ 80,828	\$ 749,767

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 | 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
071	Department of Health	\$ 28,233	\$ 28,825	\$ 12,967	\$ 178,077	\$ 248,102
081	Department of Education	24,343	21,492	8,968	35,190	89,992
123	Families and Children Administration	7,282	1,101	637	35,501	44,521
025	Hacienda (entidad interna - fines de contabilidad)	8,561	764	674	28,931	38,930
271	Office of Information Technology and Communications	643	612	937	31,918	34,110
045	Department of Public Security	1,047	6,360	1,335	23,337	32,079
049	Department of Transportation and Public Works	1,309	1,961	606	21,706	25,582
122	Department of the Family	691	709	556	22,569	24,525
329	Socio-Economic Development Office	182	8,524	8	9,577	18,290
127	Administration for Socioeconomic Development of the Famil	1,265	1,853	1,449	12,062	16,629
050	Department of Natural and Environmental Resources	717	2,065	541	12,596	15,919
038	Department of Justice	868	616	874	11,749	14,107
078	Department of Housing	184	596	548	11,662	12,990
137	Department of Correction and Rehabilitation	1,038	1,956	654	8,673	12,321
043	Puerto Rico National Guard	474	252	459	10,289	11,473
031	General Services Administration	641	4,037	299	4,906	9,883
067	Department of Labor and Human Resources	726	1,302	946	6,632	9,605
095	Mental Health and Addiction Services Administration	2,985	1,133	582	4,466	9,166
126	Vocational Rehabilitation Administration	1,939	591	175	4,911	7,617
124	Child Support Administration	636	853	809	4,959	7,256
087	Department of Sports and Recreation	114	111	99	6,631	6,954
014	Environmental Quality Board	462	138	547	4,340	5,487
024	Department of the Treasury	1,786	2,402	107	648	4,942
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
241	Administration for Integral Development of Childhood	1,049	469	249	2,312	4,078
120	Veterans Advocate Office	101	50	1	3,826	3,978
010	General Court of Justice	13	143	157	2,742	3,056
220	Correctional Health	2,190	0	1	707	2,898
311	Gaming Commission	103	1,242	317	710	2,373
055	Department of Agriculture	226	125	126	1,769	2,247
015	Office of the Governor	116	133	26	1,916	2,190
028	Commonwealth Election Commission	127	107	20	1,883	2,137
022	Office of the Commissioner of Insurance	8	154	49	1,821	2,032
133	Natural Resources Administration	-	-	-	2,028	2,028
075	Office of the Financial Institutions Commissioner	1,281	5	3	429	1,718
016	Office of Management and Budget	63	139	10	1,393	1,605
105	Industrial Commission	216	35	36	1,068	1,355
290	State Energy Office of Public Policy	29	-	-	1,180	1,210
152	Elderly and Retired People Advocate Office	326	213	21	570	1,130
040	Puerto Rico Police	-	-	-	1,074	1,074
189	Institute of Forensic Sciences	43	36	91	735	905
023	Department of State	105	115	20	628	868

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
018	Planning Board	384	13	184	283	864
298	Public Service Regulatory Board	45	61	28	694	827
266	Office of Public Security Affairs	40	41	2	493	575
035	Industrial Tax Exemption Office	-	2	0	561	563
273	Permit Management Office	5	9	19	527	560
026	Special Appropriations for the Central Government Retireme	0	5	2	534	541
096	Women's Advocate Office	13	14	41	420	487
272	Office of the Inspector General of the Government of Puerto	4	5	8	432	449
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
155	State Historic Preservation Office	18	76	9	273	377
065	Public Services Commission	-	-	-	302	302
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
226	Joint Special Counsel on Legislative Donations	3	5	3	107	119
153	Advocacy for Persons with Disabilities of the Commonwealth	3	6	3	84	95
069	Department of Consumer Affairs	8	2	8	76	94
030	Office of Administration and Transformation of HR in the Gov	44	2	0	22	69
060	Citizen's Advocate Office (Ombudsman)	3	0	3	62	68
042	Firefighters Corps	-	-	-	64	64
	Other	104	33	3	164	305
Total		\$ 92,797	\$ 91,494	\$ 36,213	\$ 529,263	\$ 749,767

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.*

