



GOVERNMENT OF PUERTO RICO

Department of the Treasury

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

As of August 12, 2022

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Glossary

Term	Definition
ACAA	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
Act 154	- Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
AFI / PRIFA	- Infrastructure Financing Authority.
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.

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

Bank Cash Position
\$7,841

Weekly Cash Flow
(\$175)

YTD Net Cash Flow
(\$158)

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.

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TSA Cash Flow Actual Results for the Week Ended August 12, 2022

(figures in Millions)				
	FY23 Actual 8/12	FY23 Actual YTD	FY22 Actual YTD (a)	Variance YTD FY23 vs YTD FY22
State Collections				
1 General fund collections (b)	\$98	\$1,076	\$1,203	(\$128)
2 Other fund revenues & Pass-throughs (c)	3	40	24	16
3 Special Revenue receipts	8	49	52	(3)
4 All Other state collections (d)	13	74	79	(4)
5 Sweep Account Transfers	—	—	—	—
6 Subtotal - State collections (e)	\$121	\$1,240	\$1,358	(\$119)
Federal Fund Receipts				
7 Medicaid	—	1	227	(226)
8 Nutrition Assistance Program	82	382	547	(165)
9 All Other Federal Programs	55	467	127	340
10 Other	2	112	164	(53)
11 Subtotal - Federal Fund receipts	\$139	\$962	\$1,065	(\$103)
Balance Sheet Related				
12 Paygo charge	2	51	49	1
13 Other	—	—	—	—
14 Subtotal - Other Inflows	\$2	\$51	\$49	\$1
Plan of Adjustment Related				
15 CW Intragovernmental Transfers (f)	—	—	—	—
16 Other	—	—	—	—
17 Subtotal - Plan Inflows	—	—	—	—
18 Total Inflows	\$262	\$2,252	\$2,473	(\$221)
Payroll and Related Costs (g)				
19 General fund (j)	(54)	(342)	(326)	(16)
20 Federal fund	(32)	(96)	(97)	1
21 Other State fund	1	(24)	(12)	(12)
22 Subtotal - Payroll and Related Costs	(\$85)	(\$462)	(\$436)	(\$26)
Operating Disbursements (h)				
23 General fund (j)	(36)	(195)	(236)	42
24 Federal fund	(40)	(205)	(171)	(34)
25 Other State fund	(21)	(94)	(110)	16
26 Subtotal - Vendor Disbursements	(\$97)	(\$494)	(\$517)	\$23
State-funded Budgetary Transfers				
27 General Fund (j)	(16)	(407)	(514)	107
28 Other State Fund	(0)	(12)	(10)	(2)
29 Subtotal - Appropriations - All Funds	(\$17)	(\$419)	(\$523)	\$105
Federal Fund Transfers				
30 Medicaid	—	(1)	(229)	228
31 Nutrition Assistance Program	(98)	(386)	(543)	156
32 All other federal fund transfers	(37)	(56)	(99)	42
33 Subtotal - Federal Fund Transfers	(\$135)	(\$444)	(\$870)	\$427
Other Disbursements - All Funds				
34 Retirement Contributions	(96)	(332)	(329)	(3)
35 Tax Refunds & other tax credits (i) (j)	(5)	(122)	(123)	2
36 Title III Costs	(1)	(11)	(33)	22
37 State Cost Share	—	—	—	—
38 Milestone Transfers	—	—	—	—
39 Custody Account Transfers	—	—	(11)	11
40 Other items paid from FY22 Surplus	—	—	—	—
41 Cash Reserve	—	—	—	—
42 All Other	—	—	—	—
43 Subtotal - Other Disbursements - All Funds	(\$102)	(\$464)	(\$496)	\$32
Plan of Adjustment Related				
44 Disbursements to Paying Agent	—	(129)	—	(129)
45 Direct Disbursements	—	—	—	—
46 Subtotal - Plan Disbursements	—	(\$129)	—	(\$129)
47 Total Outflows	(\$437)	(\$2,410)	(\$2,843)	\$432
48 Net Operating Cash Flow	(\$175)	(\$158)	(\$370)	\$211
49 Bank Cash Position, Beginning	8,016	7,999	11,671	(3,672)
50 Bank Cash Position, Ending	\$7,841	\$7,841	\$11,301	(\$3,460)
Memo: Summary of Accounts				
Operational	\$3,647			
Reserves (k)	4,193			
Total Bank Cash Position	\$7,841			

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

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FY22 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2022 actual results through August 13, 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 \$3.2M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of August 12, 2022, there are \$19M 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 \$1,095M as of August 12, 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").

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Federal Funds Net Cash Flow Summary (a)

Key Takeaways / Notes

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. 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.

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Weekly FF Net Surplus (Deficit)

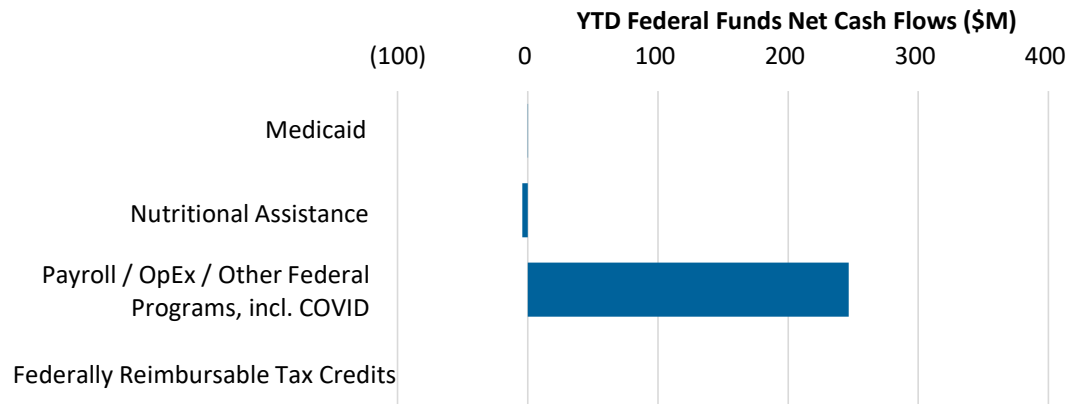
Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Federally Reimbursable Tax Credits	
Total	

FF Inflows	FF Outflows	Net Cash Flow
\$ -	\$ -	\$ -
82	(98)	(16)
57	(109)	(52)
-	-	-
\$ 139	\$ (208)	\$ (69)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	
Nutritional Assistance Program (NAP)	
Payroll / OpEx / Other Federal Programs, incl. COVID	
Payroll / Vendor Disbursements / Other Federal Programs	
COVID-19 Federal Funds (CRF & CSFRF)	
Federally Reimbursable Tax Credits	
Total	

FF Inflows	FF Outflows	Net Cash Flow
\$ 1	\$ (1)	\$ 0
382	(386)	(4)
579	(357)	221
467	(296)	171
112	(62)	50
-	-	-
\$ 962	\$ (745)	\$ 217



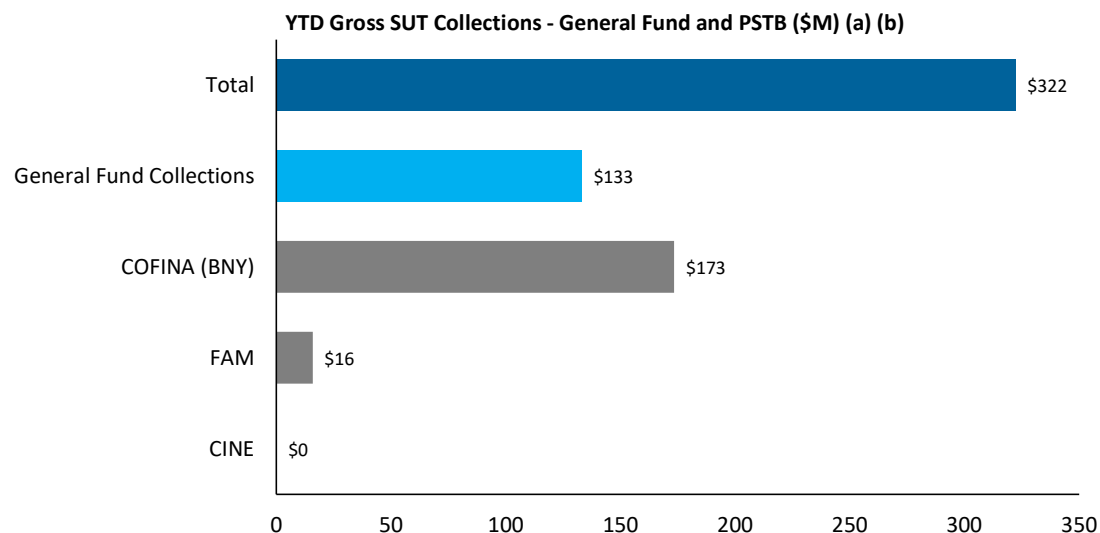
Footnotes

- (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 12, 2022 there is \$45M 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.

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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.

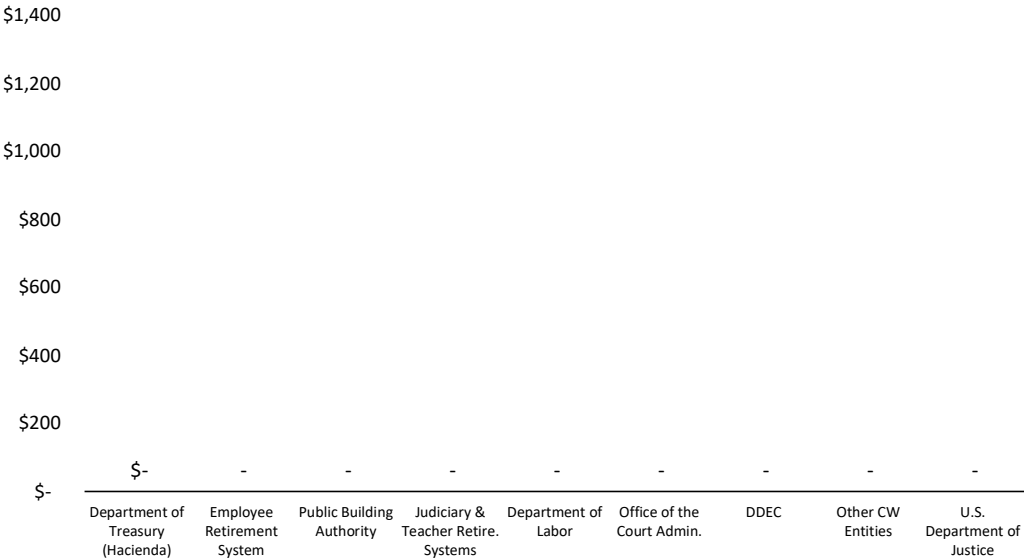
Plan-Related Intragovernmental Transfers (\$M)	
Transferring Entity Name	Actual YTD
Department of Treasury (Hacienda)	\$ -
Employee Retirement System	-
Public Building Authority	-
Judiciary & Teacher Retire. Systems	-
Department of Labor	-
Office of the Court Admin.	-
DDEC	-
Other CW Entities	-
U.S.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

Key Takeaways / Notes: Plan Disbursements

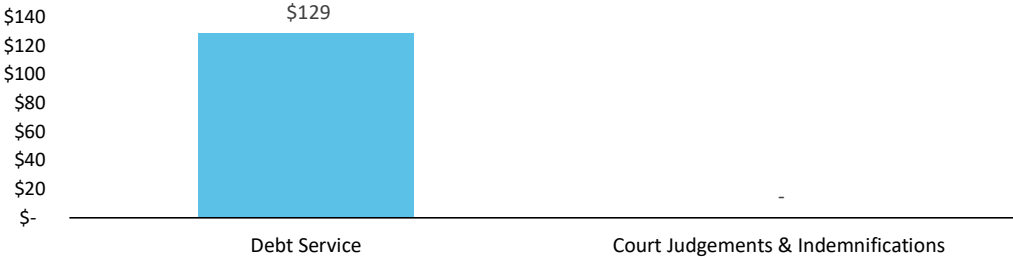
1.) A total of \$0.1B has been transferred out of the TSA for Plan-related payments.

Plan-Related TSA Disbursements (\$M)	
	Actual YTD
Debt Service	\$ 129
Court Judgements & Indemnifications	-
Total	\$ 129

Plan-Related Intragovernmental 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	\$ 187,036	\$ 44,733	\$ 231,769
081	Department of Education	127,407	8,172	135,579
271	Office of Information Technology and Communications	47,650	0	47,650
123	Families and Children Administration	42,037	-	42,037
025	Hacienda (entidad interna - fines de contabilidad)	40,894	1,120	42,014
050	Department of Natural and Environmental Resources	29,326	7,088	36,414
049	Department of Transportation and Public Works	36,224	-	36,224
045	Department of Public Security	35,975	3	35,978
122	Department of the Family	25,472	50	25,522
329	Socio-Economic Development Office	11,996	6,694	18,690
127	Administration for Socioeconomic Development of the Family	16,565	-	16,565
078	Department of Housing	15,340	1,194	16,534
038	Department of Justice	15,446	14	15,460
043	Puerto Rico National Guard	13,657	5	13,662
137	Department of Correction and Rehabilitation	11,795	53	11,848
067	Department of Labor and Human Resources	10,424	0	10,424
095	Mental Health and Addiction Services Administration	10,246	7	10,253
031	General Services Administration	9,179	2	9,181
126	Vocational Rehabilitation Administration	8,962	-	8,962
087	Department of Sports and Recreation	7,277	76	7,354
014	Environmental Quality Board	5,870	329	6,200
124	Child Support Administration	5,440	5	5,445
241	Administration for Integral Development of Childhood	5,350	-	5,350
220	Correctional Health	4,628	-	4,628
021	Emergency Management and Disaster Administration Agency	4,476	-	4,476
120	Veterans Advocate Office	4,461	-	4,461
010	General Court of Justice	3,454	-	3,454
024	Department of the Treasury	3,145	26	3,171
311	Gaming Commission	3,140	-	3,140
022	Office of the Commissioner of Insurance	2,245	-	2,245
015	Office of the Governor	2,124	18	2,142
028	Commonwealth Election Commission	2,101	-	2,101
133	Natural Resources Administration	1,877	-	1,877
018	Planning Board	1,852	-	1,852
055	Department of Agriculture	1,823	-	1,823
037	Civil Rights Commission	1,556	-	1,556
290	State Energy Office of Public Policy	1,519	-	1,519
152	Elderly and Retired People Advocate Office	1,317	0	1,317
105	Industrial Commission	1,207	1	1,208
023	Department of State	1,160	-	1,160
298	Public Service Regulatory Board	1,109	-	1,109
189	Institute of Forensic Sciences	1,064	-	1,064
040	Puerto Rico Police	1,038	-	1,038
273	Permit Management Office	1,026	-	1,026
272	Office of the Inspector General of the Government of Puerto Rico	546	95	641
096	Women's Advocate Office	588	-	588

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
026	Special Appropriations for the Central Government Retirement System	573	-	573
035	Industrial Tax Exemption Office	565	-	565
016	Office of Management and Budget	557	7	564
266	Office of Public Security Affairs	547	8	555
075	Office of the Financial Institutions Commissioner	531	-	531
155	State Historic Preservation Office	523	4	527
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
029	Federal Affairs Administration	326	-	326
065	Public Services Commission	307	-	307
089	Horse Racing Industry and Sport Administration	233	-	233
069	Department of Consumer Affairs	163	2	165
060	Citizen's Advocate Office (Ombudsman)	154	0	155
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
226	Joint Special Counsel on Legislative Donations	132	-	132
030	Office of Administration and Transformation of HR in the Govt.	126	0	127
243	PNP Central Committee	121	-	121
	Other	535	4	538
Total		\$ 773,570	\$ 69,710	\$ 843,280

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	\$22,158	\$23,026	\$12,035	\$174,551	\$231,769
081	Department of Education	20,658	45,650	24,179	45,092	135,579
271	Office of Information Technology and Communications	236	8,704	4,077	34,634	47,650
123	Families and Children Administration	2,565	1,987	480	37,006	42,037
025	Hacienda (entidad interna - fines de contabilidad)	10,294	2,763	1,211	27,745	42,014
050	Department of Natural and Environmental Resources	2,980	8,953	690	23,792	36,414
049	Department of Transportation and Public Works	4,506	5,951	1,017	24,751	36,224
045	Department of Public Security	8,041	1,641	497	25,798	35,978
122	Department of the Family	744	849	1,244	22,684	25,522
329	Socio-Economic Development Office	6,234	287	2,589	9,580	18,690
127	Administration for Socioeconomic Development of the Family	1,732	1,942	367	12,525	16,565
078	Department of Housing	1,523	834	587	13,590	16,534
038	Department of Justice	864	1,265	208	13,123	15,460
043	Puerto Rico National Guard	1,036	357	919	11,351	13,662
137	Department of Correction and Rehabilitation	3,696	1,011	480	6,661	11,848
067	Department of Labor and Human Resources	663	1,138	554	8,069	10,424
095	Mental Health and Addiction Services Administration	3,233	1,826	912	4,282	10,253
031	General Services Administration	506	854	421	7,399	9,181
126	Vocational Rehabilitation Administration	2,010	1,025	348	5,579	8,962
087	Department of Sports and Recreation	249	261	51	6,792	7,354
014	Environmental Quality Board	391	432	229	5,147	6,200
124	Child Support Administration	630	704	691	3,420	5,445
241	Administration for Integral Development of Childhood	1,246	1,873	276	1,955	5,350
220	Correctional Health	1,051	117	0	3,458	4,628
021	Emergency Management and Disaster Administration Agency	-	-	-	4,476	4,476
120	Veterans Advocate Office	580	4	21	3,856	4,461
010	General Court of Justice	1	24	47	3,381	3,454
024	Department of the Treasury	1,814	788	533	36	3,171
311	Gaming Commission	2,643	194	35	268	3,140
022	Office of the Commissioner of Insurance	78	73	46	2,047	2,245
015	Office of the Governor	48	71	11	2,012	2,142
028	Commonwealth Election Commission	123	127	65	1,786	2,101
133	Natural Resources Administration	-	-	-	1,877	1,877
018	Planning Board	362	515	588	387	1,852
055	Department of Agriculture	31	39	20	1,733	1,823

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
037	Civil Rights Commission	1,514	5	4	34	1,556
290	State Energy Office of Public Policy	-	107	71	1,342	1,519
152	Elderly and Retired People Advocate Office	574	101	91	552	1,317
105	Industrial Commission	216	81	56	855	1,208
023	Department of State	321	77	7	755	1,160
298	Public Service Regulatory Board	154	105	59	792	1,109
189	Institute of Forensic Sciences	76	137	54	797	1,064
040	Puerto Rico Police	-	-	-	1,038	1,038
273	Permit Management Office	5	130	144	748	1,026
272	Office of the Inspector General of the Government of Puerto Rico	32	13	22	574	641
096	Women's Advocate Office	47	96	0	444	588
026	Special Appropriations for the Central Government Retirement System	3	2	4	564	573
035	Industrial Tax Exemption Office	1	1	0	563	565
016	Office of Management and Budget	284	141	2	137	564
266	Office of Public Security Affairs	6	16	2	532	555
075	Office of the Financial Institutions Commissioner	3	79	14	435	531
155	State Historic Preservation Office	192	76	1	256	527
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
029	Federal Affairs Administration	326	-	-	-	326
065	Public Services Commission	-	-	3	303	307
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
069	Department of Consumer Affairs	17	70	3	75	165
060	Citizen's Advocate Office (Ombudsman)	84	10	-	61	155
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
226	Joint Special Counsel on Legislative Donations	24	1	-	107	132
030	Office of Administration and Transformation of HR in the Govt.	77	24	2	25	127
243	PNP Central Committee	-	-	-	121	121
	Other	149	100	5	285	538
Total		\$ 107,034	\$ 116,657	\$ 55,970	\$ 563,620	\$ 843,280

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.