



GOVERNMENT OF PUERTO RICO

Department of the Treasury

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

As of August 19, 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	Weekly Cash Flow	YTD Net Cash Flow
\$8,025	\$184	\$26

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 19, 2022

	FY23 Actual 8/19	FY23 Actual YTD	FY22 Actual YTD (a)	Variance YTD FY23 vs YTD FY22
<i>(figures in Millions)</i>				
State Collections				
1	\$242	\$1,318	\$1,342	(\$24)
2	–	40	26	14
3	27	76	61	16
4	8	82	86	(4)
5	–	–	–	–
6	\$277	\$1,517	\$1,515	\$2
Federal Fund Receipts				
7	352	353	232	120
8	85	467	634	(167)
9	25	492	162	331
10	102	214	182	32
11	\$564	\$1,526	\$1,210	\$316
Balance Sheet Related				
12	6	57	59	(3)
13	–	–	–	–
14	\$6	\$57	\$59	(\$3)
Plan of Adjustment Related				
15	–	–	–	–
16	–	–	–	–
17	–	–	–	–
18	\$847	\$3,100	\$2,784	\$315
Payroll and Related Costs (g)				
19	(64)	(406)	(371)	(35)
20	(12)	(107)	(97)	(10)
21	(6)	(30)	(19)	(11)
22	(\$82)	(\$543)	(\$487)	(\$56)
Operating Disbursements (h)				
23	(11)	(206)	(269)	63
24	(33)	(238)	(224)	(14)
25	(17)	(112)	(122)	10
26	(\$61)	(\$556)	(\$615)	\$59
State-funded Budgetary Transfers				
27	(40)	(445)	(524)	79
28	(21)	(33)	(10)	(24)
29	(\$61)	(\$479)	(\$534)	\$55
Federal Fund Transfers				
30	(351)	(352)	(234)	(118)
31	(85)	(472)	(627)	155
32	–	(56)	(105)	48
33	(\$437)	(\$881)	(\$966)	\$85
Other Disbursements - All Funds				
34	(12)	(343)	(336)	(7)
35	(7)	(128)	(142)	13
36	(4)	(15)	(33)	18
37	–	–	–	–
38	–	–	–	–
39	–	–	(11)	11
40	–	–	–	–
41	–	–	–	–
42	–	–	–	–
43	(\$23)	(\$487)	(\$522)	\$35
Plan of Adjustment Related				
44	–	(129)	–	(129)
45	–	–	–	–
46	–	(\$129)	–	(\$129)
47	(\$663)	(\$3,074)	(\$3,123)	\$50
48	\$184	\$26	(\$339)	\$365
49	7,841	7,999	11,671	(3,672)
50	\$8,025	\$8,025	\$11,332	(\$3,307)
Memo: Summary of Accounts				
Operational	\$3,832			
Reserves (k)	4,193			
Total Bank Cash Position	\$8,025			

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 20, 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 \$3.5M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of August 19, 2022, there are \$52M 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 19, 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.

Weekly FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 352	\$ (351)	\$ 0
Nutritional Assistance Program (NAP)	85	(85)	(0)
Payroll / OpEx / Other Federal Programs, incl. COVID	128	(45)	83
Federally Reimbursable Tax Credits	-	-	-

Total

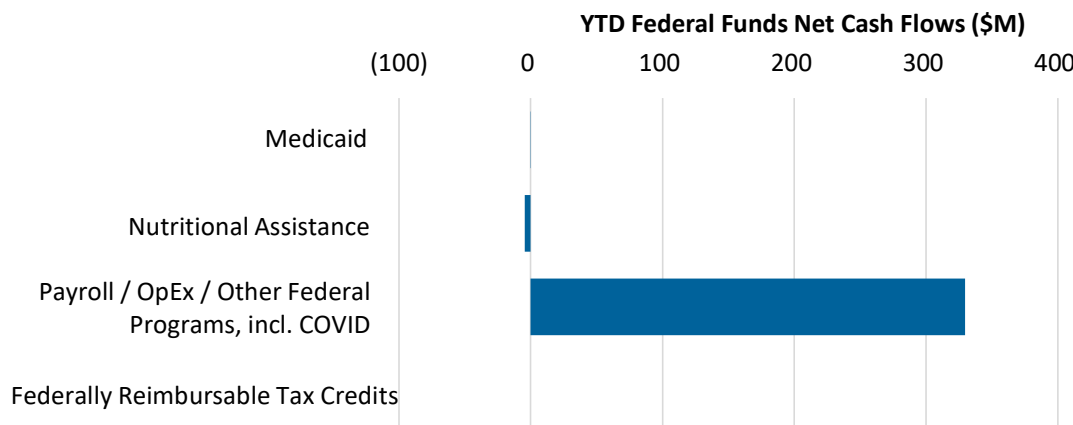
	FF Inflows	FF Outflows	Net Cash Flow
	\$ 352	\$ (351)	\$ 0
	85	(85)	(0)
	128	(45)	83
	-	-	-
Total	\$ 564	\$ (481)	\$ 83

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)	\$ 353	\$ (352)	\$ 0
Nutritional Assistance Program (NAP)	467	(472)	(5)
Payroll / OpEx / Other Federal Programs, incl. COVID	706	(402)	304
Federally Reimbursable Tax Credits	-	-	-

Total

	FF Inflows	FF Outflows	Net Cash Flow
	\$ 353	\$ (352)	\$ 0
	467	(472)	(5)
	706	(402)	304
	-	-	-
Total	\$ 1,526	\$ (1,226)	\$ 300



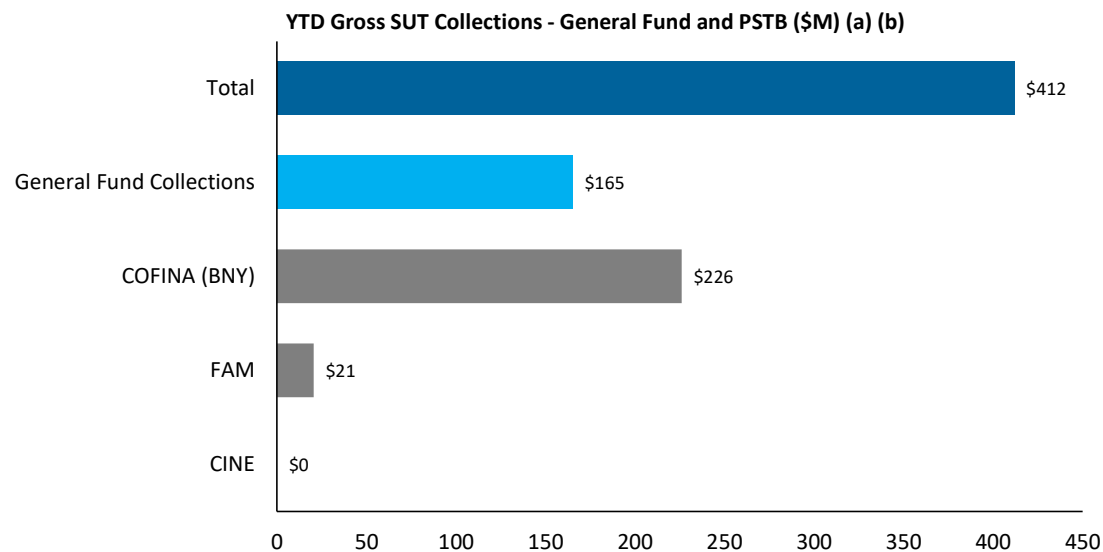
Footnotes

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

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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 19, 2022 there is \$38M 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	\$ -

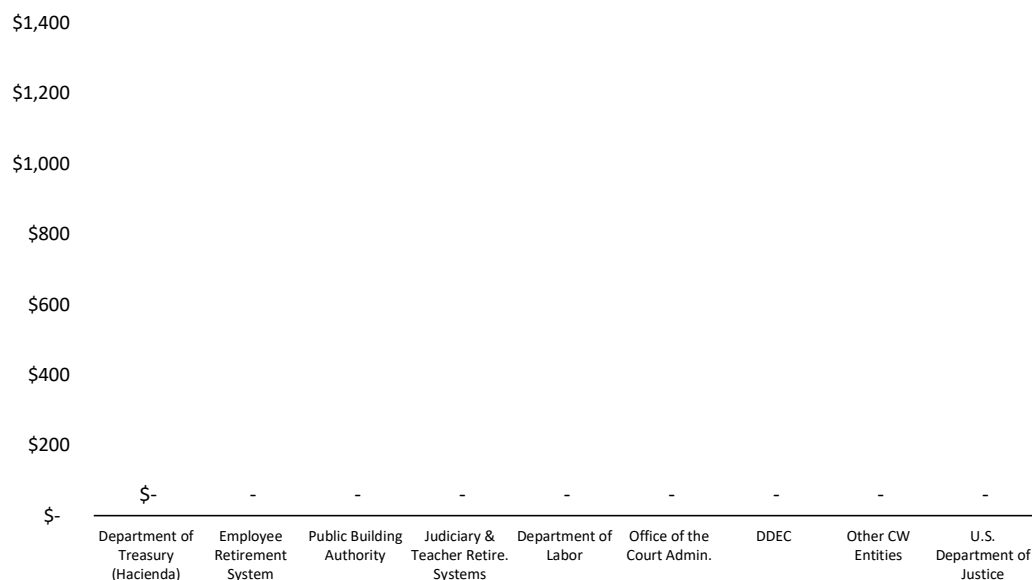
Key Takeaways / Notes: Plan Disbursements

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

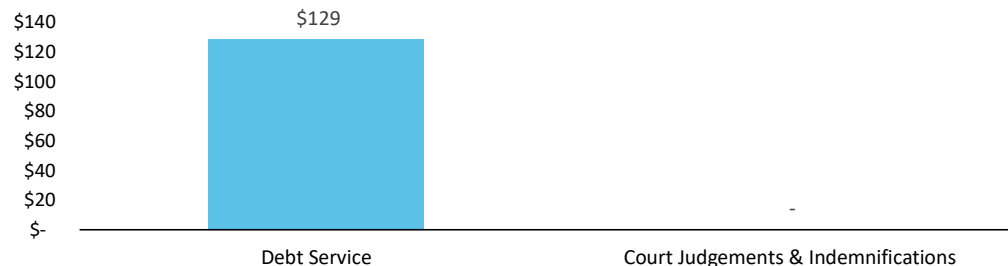
Plan-Related TSA Disbursements (\$M)

	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	\$ 189,094	\$ 45,119	\$ 234,214
081	Department of Education	141,111	5,070	146,181
271	Office of Information Technology and Communications	50,082	-	50,082
025	Hacienda (entidad interna - fines de contabilidad)	49,281	525	49,806
045	Department of Public Security	44,088	16	44,105
123	Families and Children Administration	43,635	159	43,795
049	Department of Transportation and Public Works	35,916	46	35,961
050	Department of Natural and Environmental Resources	30,796	61	30,857
122	Department of the Family	26,659	148	26,807
329	Socio-Economic Development Office	12,009	11,807	23,816
127	Administration for Socioeconomic Development of the Family	16,642	229	16,871
078	Department of Housing	15,355	49	15,403
038	Department of Justice	14,378	170	14,548
043	Puerto Rico National Guard	13,359	60	13,418
137	Department of Correction and Rehabilitation	12,058	13	12,072
067	Department of Labor and Human Resources	10,244	8	10,252
095	Mental Health and Addiction Services Administration	9,640	143	9,783
311	Gaming Commission	8,835	0	8,835
031	General Services Administration	8,468	58	8,527
126	Vocational Rehabilitation Administration	7,394	1	7,395
087	Department of Sports and Recreation	6,805	162	6,967
014	Environmental Quality Board	5,786	329	6,115
241	Administration for Integral Development of Childhood	4,693	922	5,615
010	General Court of Justice	4,765	5	4,769
124	Child Support Administration	4,495	160	4,655
021	Emergency Management and Disaster Administration Agency	4,476	65	4,541
120	Veterans Advocate Office	4,419	2	4,421
023	Department of State	3,250	-	3,250
024	Department of the Treasury	2,947	7	2,954
022	Office of the Commissioner of Insurance	2,229	-	2,229
015	Office of the Governor	2,101	32	2,133
028	Commonwealth Election Commission	2,083	-	2,083
133	Natural Resources Administration	1,879	149	2,028
055	Department of Agriculture	1,837	0	1,837
037	Civil Rights Commission	1,545	-	1,545
105	Industrial Commission	1,330	191	1,520
290	State Energy Office of Public Policy	1,519	-	1,519
018	Planning Board	1,472	1	1,473
075	Office of the Financial Institutions Commissioner	1,112	13	1,125
298	Public Service Regulatory Board	1,114	0	1,114
040	Puerto Rico Police	1,039	13	1,051
273	Permit Management Office	1,027	-	1,027
189	Institute of Forensic Sciences	977	2	979
152	Elderly and Retired People Advocate Office	956	0	956

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
220	Correctional Health	814	-	814
096	Women's Advocate Office	653	153	806
266	Office of Public Security Affairs	614	-	614
155	State Historic Preservation Office	591	4	595
272	Office of the Inspector General of the Government of Puerto Rico	581	-	581
026	Special Appropriations for the Central Government Retirement System	573	-	573
035	Industrial Tax Exemption Office	567	-	567
016	Office of Management and Budget	558	3	560
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
065	Public Services Commission	306	0	306
089	Horse Racing Industry and Sport Administration	233	-	233
060	Citizen's Advocate Office (Ombudsman)	188	0	188
069	Department of Consumer Affairs	159	2	161
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
226	Joint Special Counsel on Legislative Donations	132	-	132
243	PNP Central Committee	121	-	121
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	101	-	101
279	Public Service Appeals Commission	92	-	92
	Other	389	3	393
Total		\$ 810,722	\$ 65,900	\$ 876,623

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	\$21,003	\$27,318	\$11,183	\$174,710	\$234,214
081	Department of Education	27,204	47,482	27,389	44,107	146,181
271	Office of Information Technology and Communications	268	11,764	67	37,983	50,082
025	Hacienda (entidad interna - fines de contabilidad)	18,102	2,780	1,303	27,620	49,806
045	Department of Public Security	11,171	6,496	377	26,060	44,105
123	Families and Children Administration	2,736	1,928	943	38,187	43,795
049	Department of Transportation and Public Works	5,760	4,438	1,051	24,712	35,961
050	Department of Natural and Environmental Resources	5,005	7,052	2,140	16,661	30,857
122	Department of the Family	1,714	849	1,258	22,986	26,807
329	Socio-Economic Development Office	5,121	6,201	2,855	9,639	23,816
127	Administration for Socioeconomic Development of the Family	1,684	1,929	348	12,911	16,871
078	Department of Housing	737	616	459	13,591	15,403
038	Department of Justice	1,009	916	243	12,379	14,548
043	Puerto Rico National Guard	757	365	897	11,400	13,418
137	Department of Correction and Rehabilitation	4,134	831	486	6,620	12,072
067	Department of Labor and Human Resources	671	1,283	267	8,031	10,252
095	Mental Health and Addiction Services Administration	3,046	1,524	767	4,447	9,783
311	Gaming Commission	8,252	305	23	254	8,835
031	General Services Administration	517	358	335	7,316	8,527
126	Vocational Rehabilitation Administration	682	533	528	5,651	7,395
087	Department of Sports and Recreation	137	139	94	6,597	6,967
014	Environmental Quality Board	159	373	437	5,146	6,115
241	Administration for Integral Development of Childhood	612	1,887	303	2,814	5,615
010	General Court of Justice	1,311	18	35	3,405	4,769
124	Child Support Administration	697	255	198	3,506	4,655
021	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	530	6	24	3,861	4,421
023	Department of State	2,425	74	7	744	3,250
024	Department of the Treasury	1,768	735	416	36	2,954
022	Office of the Commissioner of Insurance	70	65	51	2,043	2,229
015	Office of the Governor	50	27	11	2,044	2,133
028	Commonwealth Election Commission	133	120	65	1,764	2,083
133	Natural Resources Administration	-	-	-	2,028	2,028
055	Department of Agriculture	44	39	19	1,736	1,837
037	Civil Rights Commission	1	1,507	4	34	1,545

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
105	Industrial Commission	224	86	55	1,155	1,520
290	State Energy Office of Public Policy	-	84	93	1,342	1,519
018	Planning Board	364	376	346	387	1,473
075	Office of the Financial Institutions Commissioner	596	79	-	449	1,125
298	Public Service Regulatory Board	128	132	57	797	1,114
040	Puerto Rico Police	-	-	-	1,051	1,051
273	Permit Management Office	5	130	144	748	1,027
189	Institute of Forensic Sciences	27	121	31	800	979
152	Elderly and Retired People Advocate Office	221	100	46	589	956
220	Correctional Health	80	92	0	642	814
096	Women's Advocate Office	113	172	77	444	806
266	Office of Public Security Affairs	68	15	2	529	614
155	State Historic Preservation Office	171	166	1	256	595
272	Office of the Inspector General of the Government of Puerto Rico	49	23	20	489	581
026	Special Appropriations for the Central Government Retirement System	3	2	2	566	573
035	Industrial Tax Exemption Office	1	1	0	564	567
016	Office of Management and Budget	207	210	7	137	560
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
065	Public Services Commission	-	-	-	306	306
089	Horse Racing Industry and Sport Administration	-	-	-	233	233
060	Citizen's Advocate Office (Ombudsman)	118	9	-	61	188
069	Department of Consumer Affairs	21	65	0	75	161
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
226	Joint Special Counsel on Legislative Donations	24	1	0	107	132
243	PNP Central Committee	-	-	-	121	121
153	Advocacy for Persons with Disabilities of the Commonwealth of Puerto Rico	4	10	3	84	101
279	Public Service Appeals Commission	35	56	-	0	92
	Other	88	83	3	219	393
Total		\$ 130,059	\$ 132,228	\$ 55,470	\$ 558,866	\$ 876,623

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.