

Requirement 1 (A)



Puerto Rico Department of Treasury

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

For the month of July FY22

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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 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.
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.
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 weekly Treasury Single Account ("TSA") cash flow report and supporting schedules with monthly YTD FY2022 actual results compared to FY2021 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.
- 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.

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Executive Summary - TSA Cash Flow Actual Results

(figures in Millions)

TSA Bank Cash Position	SURI Sweep Account Balance	July/YTD Cash Flow
\$11,770	\$176	\$99

Fiscal Year 2022 began on July 1, 2021. The FY22 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly and weekly TSA cash flow reports 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 with a comparison to the same period from FY21 to help contextualize results. Please note that on July 31, 2021, AAFAF published the 1(A) report for June 30, 2021 that shows TSA cash flow results relative to the FY21 Liquidity Plan for June FY21, Q4 FY21, and the full year FY21.

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TSA Cash Flow Actual Results as of July 31, 2021

	FY22 Actual July	FY22 Actual YTD	FY21 Actual YTD (a)	Variance YTD FY22 vs FY21
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (b)	\$941	\$941	\$281	\$659
2 Deferred GF Receipts (COVID-19 Exec Action)	–	–	383	(383)
3 Other fund revenues & Pass-throughs (c)	20	20	16	4
4 Special Revenue receipts	30	30	56	(26)
5 All Other state collections (d)	53	53	29	24
6 Sweep Account Transfers	–	–	–	–
7 Subtotal - State collections (e)	\$1,043	\$1,043	\$767	\$277
Federal Fund Receipts				
8 Medicaid	207	207	410	(203)
9 Nutrition Assistance Program	375	375	278	98
10 All Other Federal Programs	101	101	106	(5)
11 Other	43	43	52	(10)
12 Subtotal - Federal Fund receipts	\$727	\$727	\$847	(\$120)
Balance Sheet Related				
13 Paygo charge	35	35	54	(20)
14 Other	–	–	–	–
15 Subtotal - Other Inflows	\$35	\$35	\$54	(\$20)
16 Total Inflows	\$1,805	\$1,805	\$1,667	\$137
Payroll and Related Costs (f)				
17 General fund (i)	(198)	(198)	(203)	5
18 Federal fund	(46)	(46)	(37)	(8)
19 Other State fund	(8)	(8)	(12)	4
20 Subtotal - Payroll and Related Costs	(\$252)	(\$252)	(\$253)	\$1
Operating Disbursements (g)				
21 General fund (i)	(189)	(189)	(110)	(80)
22 Federal fund	(105)	(105)	(121)	17
23 Other State fund	(62)	(62)	(48)	(14)
24 Subtotal - Vendor Disbursements	(\$356)	(\$356)	(\$279)	(\$77)
State-funded Budgetary Transfers				
25 General Fund (i)	(286)	(286)	(124)	(163)
26 Other State Fund	(8)	(8)	(22)	15
27 Subtotal - Appropriations - All Funds	(\$294)	(\$294)	(\$146)	(\$148)
Federal Fund Transfers				
28 Medicaid	–	–	(424)	424
29 Nutrition Assistance Program	(383)	(383)	(273)	(110)
30 All other federal fund transfers	(90)	(90)	(17)	(73)
31 Subtotal - Federal Fund Transfers	(\$473)	(\$473)	(\$714)	\$241
Other Disbursements - All Funds				
32 Retirement Contributions	(222)	(222)	(220)	(2)
33 Tax Refunds & other tax credits (h) (i)	(94)	(94)	(133)	39
34 Title III Costs	(14)	(14)	(24)	10
35 State Cost Share	–	–	–	–
36 Milestone Transfers	–	–	–	–
37 Custody Account Transfers	–	–	–	–
38 Cash Reserve	–	–	–	–
39 All Other	–	–	(6)	6
40 Subtotal - Other Disbursements - All Funds	(\$330)	(\$330)	(\$383)	\$53
41 Total Outflows	(\$1,705)	(\$1,705)	(\$1,774)	\$69
42 Net Operating Cash Flow	\$99	\$99	(\$107)	\$206
43 Bank Cash Position, Beginning (j)	11,671	11,671	7,701	3,970
44 Bank Cash Position, Ending (j)	\$11,770	\$11,770	\$7,594	\$4,175

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

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FY21 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2021 actual results through July 31, 2020.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI. Additionally, as of the date of this report, 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 \$1M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of July 31, 2021, there are \$176M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$533M as of June 30, 2021. Of this amount, \$459M was disbursed in FY2020 and \$75M in FY2021.
- (j) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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 General Fund Collections Summary

Key Takeaways / Notes

- 1.) Accumulated collections into TSA sweep accounts are now consistently transferred to the TSA with a 8-10 day lag. This will result in lower, more stable balances in the sweep accounts and more predictable transfers to the TSA when compared to 1Q of the previous fiscal year. Collections were largely not transferred from the sweep account to the TSA until September 2020 last year. As a result, FY21 Other General Fund includes -\$517M of collections held in the sweep account and not transferred to the TSA. FY22 Other General Fund revenue includes \$5 million of income taxes from partnerships. As of the date of this report, there were \$176M in collections in the SURI sweep account pending transfer to the TSA, \$97M of which are pending reconciliation and allocation to specific revenue concepts. This collections schedule will be updated as information becomes available.

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

	Actual (a) FY22 YTD	Actual FY21 YTD	Var \$ FY22 YTD	Var % FY22 YTD
General Fund Collections				
Corporations	\$129	\$235	(\$106)	-45%
FY21 Collections	125	46	79	172%
FY21 CIT for FEDE (Act 73-2008) (b)	3	4	(0)	-11%
FY20 Deferrals/Extensions	-	185	(185)	-100%
FY20 Deferrals/Extensions	-	144	(144)	-100%
Act 154	178	222	(44)	-20%
Non Residents Withholdings	54	19	35	183%
FY21 Collections	52	18	34	188%
FY21 NRW for FEDE (Act 73-2008) (b)	1	1	1	86%
Motor Vehicles	49	50	(1)	-2%
Rum Tax (c)	57	22	35	156%
Alcoholic Beverages	20	24	(4)	-16%
Cigarettes (d)	11	12	(1)	-11%
HTA	15	47	(32)	-68%
Gasoline Taxes	-	12	(12)	-100%
Gas Oil and Diesel Taxes	-	2	(2)	-100%
Vehicle License Fees (\$15 portion)	3	3	(0)	-6%
Vehicle License Fees (\$25 portion)	7	7	(0)	-7%
Petroleum Tax	-	18	(18)	-100%
Other	5	5	1	15%
CRUDITA	-	12	(12)	-100%
Other FY20 Deferrals/Extensions (e)	-	27	(27)	-100%
Other General Fund	106	(463)	569	NM
Total (e)	\$830	\$514	\$316	61%
SUT Collections (f)	111	151	(40)	-27%
Total General Fund Collections	\$ 941	\$ 665	\$ 276	41%

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) This amount includes rum tax moratorium revenues.
 (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.

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Other State Fund Collections Summary

Key Takeaways / Notes

- 1.) Total other state fund collections are in line with prior year collections at this time. However, agency collections are \$26M behind last year, primarily due to Office of the Commissioner of Insurance. The Office collection \$22M during July FY21 compared to \$0.3M in July FY22. This underperformance is offset by relative outperformance of +\$24M from other sources, mainly \$19M collections by Gaming Commission, which had not begun operating at this point last year.

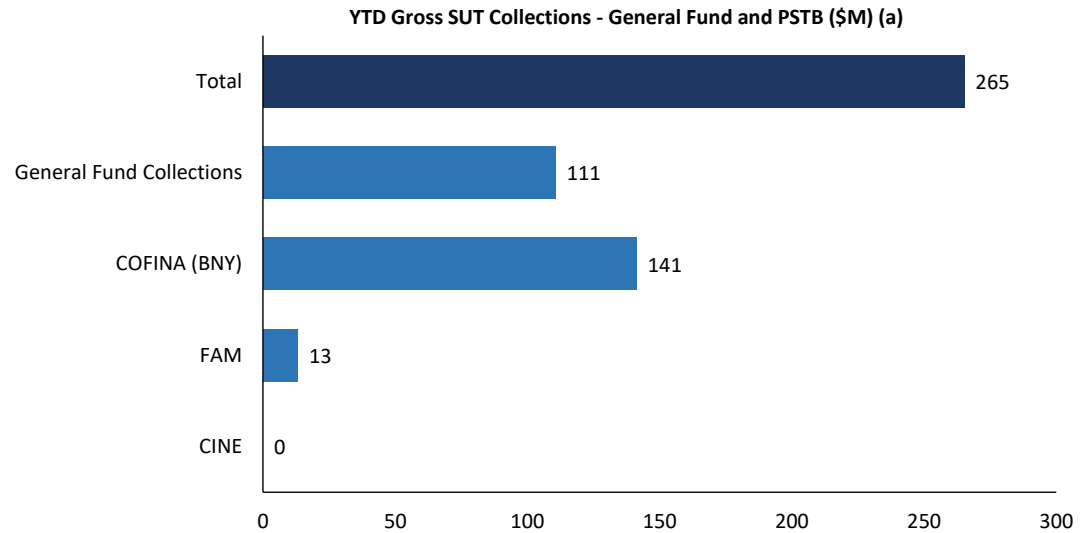
Other State Fund Collections Year to Date: Actual vs. Forecast (\$M)

	Actual (a) FY22 YTD	Actual FY21 YTD	Var \$ FY22 YTD	Var % FY22 YTD
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$20	\$16	\$4	22%
Electronic Lottery	-	-	-	NA
Cigarettes (PRITA)	3	3	-	0%
ASC Pass Through	2	1	1	37%
ACCA Pass Through	7	7	(0)	-1%
Other	8	5	3	62%
Special Revenue Fund (Agency Collections)	30	56	(26)	-47%
Department of Education	1	10	(8)	-87%
Department of Health	5	4	1	39%
Department of State	1	3	(1)	-49%
All Other	23	41	(18)	-44%
Other State Collections	53	29	24	81%
Bayamón University Hospital	0	1	(1)	-75%
Adults University Hospital (UDH)	3	3	1	26%
Pediatric University Hospital	2	2	0	9%
Commissioner of the Financial Institution	1	1	(0)	-7%
Department of Housing	1	2	(1)	-63%
Gaming Commission	19	-	19	NA
All Other	26	21	5	25%
Total	\$103	\$102	\$1	1%

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Sales and Use Tax Collections Summary

Key Takeaways / Notes

- 1.) The proceeds from the Puerto Rico 10.5% SUT rate are allocated as follows: Of the 10.5%, 5.5% is deposited into a COFINA BNY Mellon account until the PSTBA cap is reached, and 4.5% is deposited into the General Fund. The remaining 0.5% is remitted to FAM. The PSTBA cap for FY22 is \$473 million.



Footnotes

- (a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.
- (b) As of July 31, 2021 there is \$46M in SUT collected pending verification and allocation. The verification process includes matching receipts with the appropriate returns and reconciling government account information. Once this process is complete, SUT funds are distributed in accordance with the COFINA Plan of Adjustment based on the ownership of funds and otherwise based on the limits on distributions established therein.

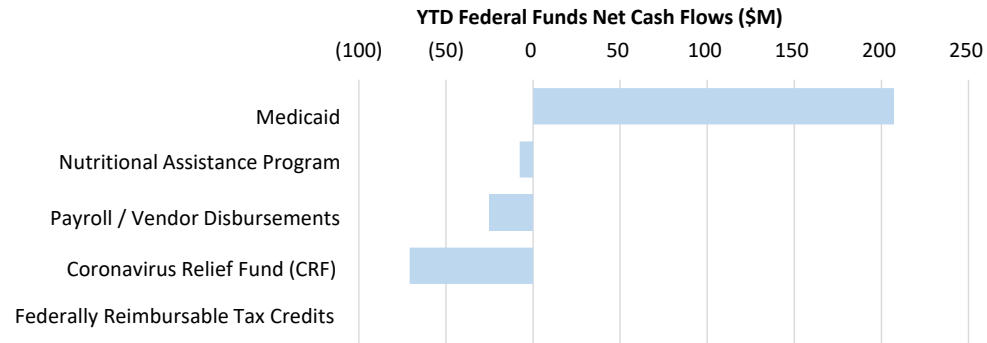
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Federal Funds Net Cash Flow Summary

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.

Monthly FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 207	\$ -	\$ 207
Nutritional Assistance Program (NAP)	375	(383)	(8)
Payroll / Vendor Disbursements / Other Federal Programs	101	(127)	(25)
Coronavirus Relief Fund (CRF)	43	(114)	(71)
Federally Reimbursable Tax Credits	-	-	-
Total (a)	\$ 727	\$ (623)	\$ 104

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 207	\$ -	\$ 207
Nutritional Assistance Program (NAP)	375	(383)	(8)
Payroll / Vendor Disbursements / Other Federal Programs	101	(127)	(25)
Coronavirus Relief Fund (CRF)	43	(114)	(71)
Federally Reimbursable Tax Credits	-	-	-
Total (a)	\$ 727	\$ (623)	\$ 104



Footnotes

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

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
71	Department of Health	\$ 149,501	\$ 58,349	\$ 207,850
81	Department of Education	103,493	3,210	106,703
123	Families and Children Administration	30,721	159	30,880
271	Office of Information Technology and Communications	30,354	-	30,354
25	Hacienda (entidad interna - fines de contabilidad)	27,401	432	27,833
45	Department of Public Security	27,785	7	27,792
122	Department of the Family	27,164	39	27,203
49	Department of Transportation and Public Works	22,879	12	22,891
137	Department of Correction and Rehabilitation	21,576	8	21,584
329	Socio-Economic Development Office	19,267	44	19,311
50	Department of Natural and Environmental Resources	17,078	30	17,108
38	Department of Justice	15,025	165	15,191
127	Administration for Socioeconomic Development of the Famil	12,583	223	12,806
78	Department of Housing	11,139	17	11,156
43	Puerto Rico National Guard	9,516	486	10,002
87	Department of Sports and Recreation	8,755	162	8,917
67	Department of Labor and Human Resources	8,597	87	8,685
95	Mental Health and Addiction Services Administration	6,953	11	6,964
28	Commonwealth Election Commission	6,565	-	6,565
126	Vocational Rehabilitation Administration	5,956	0	5,957
31	General Services Administration	5,343	58	5,401
311	Gaming Commission	5,068	0	5,068
24	Department of the Treasury	4,664	-	4,664
21	Emergency Management and Disaster Administration Agency	4,476	65	4,541
124	Child Support Administration	4,075	85	4,161
120	Veterans Advocate Office	3,830	2	3,832
241	Administration for Integral Development of Childhood	1,878	1,174	3,052
14	Environmental Quality Board	2,610	328	2,938
15	Office of the Governor	2,243	32	2,275
16	Office of Management and Budget	2,192	2	2,195
133	Natural Resources Administration	1,876	149	2,025
55	Department of Agriculture	1,833	0	1,833
22	Office of the Commissioner of Insurance	1,632	-	1,632
10	General Court of Justice	1,599	1	1,600
290	State Energy Office of Public Policy	1,180	-	1,180
220	Correctional Health	1,139	-	1,139
40	Puerto Rico Police	1,039	13	1,051
23	Department of State	1,006	5	1,011

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

All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	3rd Party Payables	Intergovernmental Payables	Total
152	Elderly and Retired People Advocate Office	958	0	958
105	Industrial Commission	759	191	950
75	Office of the Financial Institutions Commissioner	764	-	764
298	Public Service Regulatory Board	692	0	692
35	Industrial Tax Exemption Office	558	1	559
96	Women's Advocate Office	523	-	523
266	Office of Public Security Affairs	209	295	504
18	Planning Board	498	1	499
208	Contributions to Municipalities	-	484	484
273	Permit Management Office	445	-	445
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
155	State Historic Preservation Office	407	4	411
26	Special Appropriations for the Central Government Retireme	326	-	326
65	Public Services Commission	306	0	306
272	Office of the Inspector General of the Government of Puerto	299	-	299
153	Advocacy for Persons with Disabilities of the Commonwealth	217	40	257
89	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	123	-	123
226	Joint Special Counsel on Legislative Donations	107	-	107
69	Department of Consumer Affairs	107	0	107
60	Citizen's Advocate Office (Ombudsman)	66	0	67
42	Firefighters Corps	64	-	64
37	Civil Rights Commission	58	-	58
	Other	289	-	289
Total		\$ 619,153	\$ 66,376	\$ 685,529

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
71	Department of Health	\$ 19,437	\$ 32,379	\$ 12,689	\$ 143,344	\$ 207,850
81	Department of Education	28,881	38,492	11,850	27,480	106,703
123	Families and Children Administration	1,270	849	565	28,198	30,880
271	Office of Information Technology and Communications	211	1,179	539	28,425	30,354
25	Hacienda (entidad interna - fines de contabilidad)	1,424	479	1,828	24,103	27,833
45	Department of Public Security	7,563	1,078	403	18,748	27,792
122	Department of the Family	2,697	949	718	22,838	27,203
49	Department of Transportation and Public Works	1,149	1,041	604	20,098	22,891
137	Department of Correction and Rehabilitation	9,339	1,923	1,881	8,442	21,584
329	Socio-Economic Development Office	9,136	771	85	9,320	19,311
50	Department of Natural and Environmental Resources	1,734	644	445	14,285	17,108
38	Department of Justice	4,361	584	188	10,058	15,191
127	Administration for Socioeconomic Development of the Family	1,624	709	671	9,803	12,806
78	Department of Housing	944	394	709	9,108	11,156
43	Puerto Rico National Guard	618	621	976	7,788	10,002
87	Department of Sports and Recreation	933	58	20	7,906	8,917
67	Department of Labor and Human Resources	3,223	1,921	375	3,165	8,685
95	Mental Health and Addiction Services Administration	907	1,684	531	3,843	6,964
28	Commonwealth Election Commission	3,915	482	258	1,910	6,565
126	Vocational Rehabilitation Administration	558	819	340	4,240	5,957
31	General Services Administration	827	168	123	4,283	5,401
311	Gaming Commission	37	1,229	1,130	2,673	5,068
24	Department of the Treasury	2,925	1,129	396	214	4,664
21	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
124	Child Support Administration	603	485	42	3,032	4,161
120	Veterans Advocate Office	0	9	1,626	2,198	3,832
241	Administration for Integral Development of Childhood	776	482	85	1,710	3,052
14	Environmental Quality Board	41	465	92	2,341	2,938
15	Office of the Governor	561	59	11	1,643	2,275
16	Office of Management and Budget	138	364	130	1,563	2,195
133	Natural Resources Administration	-	-	-	2,025	2,025
55	Department of Agriculture	58	71	46	1,659	1,833
22	Office of the Commissioner of Insurance	5	69	48	1,510	1,632
10	General Court of Justice	12	327	172	1,089	1,600
290	State Energy Office of Public Policy	154	-	-	1,026	1,180
220	Correctional Health	630	368	1	140	1,139
40	Puerto Rico Police	-	-	-	1,051	1,051
23	Department of State	322	84	128	477	1,011
152	Elderly and Retired People Advocate Office	193	212	75	478	958
105	Industrial Commission	112	60	13	765	950
75	Office of the Financial Institutions Commissioner	550	80	15	119	764
298	Public Service Regulatory Board	46	171	76	399	692

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
35	Industrial Tax Exemption Office	-	0	0	558	559
96	Women's Advocate Office	105	67	169	181	523
266	Office of Public Security Affairs	20	291	-	194	504
18	Planning Board	9	27	168	296	499
208	Contributions to Municipalities	484	-	-	-	484
273	Permit Management Office	3	14	14	414	445
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
155	State Historic Preservation Office	159	38	1	213	411
26	Special Appropriations for the Central Government Retireme	-	49	52	226	326
65	Public Services Commission	4	-	-	302	306
272	Office of the Inspector General of the Government of Puerto	0	18	13	269	299
153	Advocacy for Persons with Disabilities of the Commonwealth	131	48	0	77	257
89	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	1	-	-	121	123
226	Joint Special Counsel on Legislative Donations	0	1	-	106	107
69	Department of Consumer Affairs	23	6	0	77	107
60	Citizen's Advocate Office (Ombudsman)	11	10	-	46	67
42	Firefighters Corps	-	-	0	64	64
37	Civil Rights Commission	2	22	4	29	58
	Other	49	98	9	133	289
Total		\$ 108,916	\$ 93,572	\$ 40,313	\$ 442,727	\$ 685,529

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 C: Central Government - Live Web Portal AP
Intragovernmental Only (a) (b)

(figures in \$000s)

Invoicer	ID - Central Government Agency																									
	071 - Department of Health	081 - Department of Education	123 - Families and Children Administration	271 - Office of Information Technology and Communications	025 - Hacienda (entidad interna - fines de contabilidad)	045 - Department of Public Security	122 - Department of the Family	049 - Department of Transportation and Public Works	137 - Department of Correction and Rehabilitation	329 - Socio-Economic Development Office	050 - Department of Natural and Environmental Resources	038 - Department of Justice	127 - Administration for Socioeconomic Development of...	078 - Department of Housing	043 - Puerto Rico National Guard	087 - Department of Sports and Recreation	067 - Department of Labor and Human Resources	095 - Mental Health and Addiction Services Administration	028 - Commonwealth Election Commission	126 - Vocational Rehabilitation Administration	031 - General Services Administration	311 - Gaming Commission	024 - Department of the Treasury	021 - Emergency Management and Disaster Administration...	124 - Child Support Administration	Other
66,376	58,349	3,210	159	-	432	7	39	12	8	44	30	165	223	17	486	162	87	11	-	0	58	0	-	65	85	2,724
Medical Services Administration	26,465	26,459	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-
Public Buildings Authority	9,030	8,099	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	921
University of Puerto Rico	7,912	7,776	86	-	-	-	-	-	-	-	21	-	4	-	-	-	0	-	-	0	-	-	-	-	-	23
Department of Health	3,129	3,127	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPA	2,781	1,597	834	-	-	-	-	-	-	-	-	-	-	-	349	-	-	-	-	-	-	-	-	-	-	-
Municipio De Carolina	770	703	22	40	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRASA	739	372	122	-	-	-	-	-	-	-	8	22	-	-	86	76	-	-	-	-	-	44	-	-	-	10
Municipio De Caguas	730	664	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teacher Retirement System	680	181	499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Canovanas	568	567	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Guaynabo	528	528	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Toa Alta	506	291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215
Municipio De Trujillo Alto	495	495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Bayamon	484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	484
Agricultural Enterprises Development Administrat...	448	-	448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Las Piedras	444	437	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De Caguas	429	-	-	-	-	-	-	-	-	-	-	59	79	-	-	-	-	-	-	-	-	-	-	-	-	290
Health Insurance Administration	420	-	-	-	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguada	404	404	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Rio Grande	389	284	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department of Labor and Human Resources	344	-	335	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Maunabo	340	258	82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Juncos	307	277	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De San Lorenzo	293	176	77	-	-	-	-	2	-	-	-	-	-	-	-	-	38	-	-	-	0	-	-	-	-	-
Municipio De Toa Baja	291	291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cardiovascular Center Corporation of Puerto Rico...	282	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Moca	262	262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Services Administration	245	138	55	1	-	-	-	-	-	-	-	-	-	-	-	1	-	(0)	-	-	-	-	-	-	-	50
Municipio De Isabela	228	228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yauco	228	7	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Gurabo	226	214	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Insurance Fund Corporation	221	-	12	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205
Municipio De Humacao	215	214	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio Autonomo De San Lore	207	207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Dorado	207	207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Utuado	173	173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Comerio	169	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Lajas	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Ciales	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Naranjito	160	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Yabucoa	150	114	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Adjuntas	148	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-	-	-	-	-	-	-	-	-
Municipio De Orocovis	146	145	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Aguas Buenas	143	130	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Guayanilla	141	141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Luquillo	134	134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipio De Salinas	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land Administration	127	-	1	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	125
Other	2,270	1,217	184	109	-	13	3	20	12	7	14	1	84	132	17	50	85	25	4	0	14	0	-	65	85	130

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