



Puerto Rico Department of Treasury

Treasury Single Account ("TSA") FY 2020 Cash Flow

As of August 23, 2019

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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.
Agency Collections	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
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.
BBA	- BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
CINE	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
COFINA	- Puerto Rico Sales Tax Financing Corporation.
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 Collections	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
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.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
JRS	- Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
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.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
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.
Pension PayGo	- Pension 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.
PREPA	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
PRHA	- Puerto Rico Housing Authority, a public corporation and a 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.
Retained Revenues	- Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
SIFC	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
Special Revenue Funds	- Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
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.
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 actual results YTD FY20 compared to the FY2019 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.
- The report for the week ended 8/16/19 reflects actual results versus the same period prior year. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.

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Executive Summary - TSA Cash Flow Actual Results

(figures in Millions)

\$7,925
Bank Cash Position\$328
Weekly Cash Flow\$700
YTD Net Cash Flow\$473
YTD Net Cash Flow Variance

YTD Net Cash Flow Variance (FY20 versus FY19) as of August 23, 2019

Cash Flow line item	FY20 vs FY19 Variance	Comments
1 State Collections	327	1. YTD receipts out-performed the same period in the previous year. Variance is largely driven by FY20 YTD increase in collections of Act 154 and Corporate Income Taxes.
2 Tax Refunds	153	2. Decrease in tax refunds and garnishments is mostly due to employment retention tax credits (ERTC) disbursed in FY19 amounting to \$145M. YTD ERTC payments in FY20 amount to \$25M.
3 FEMA Cost Share	68	3. FEMA cost share variance is driven by FEMA cost share payments made in FY19 relating to prior year
4 Public corporation loan repayment	(126)	4. Puerto Rico Central Government loaned \$300M to PREPA pursuant to the Superpriority Post-petition Revolving Credit Loan Agreement in February of FY2018. FY19 inflow relates to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
5 All Other	51	
Total Variance	\$ 473	

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TSA Cash Flow Actual Results for the Week Ended August 23, 2019

	FY20 Actual 8/23	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
<i>(figures in Millions)</i>				
State Collections				
1 General fund collections (b)	\$209	\$1,947	\$1,462	\$485
2 Non-General fund pass-through collections (c)	5	52	142	(90)
3 Other special revenue fund collection	5	64	72	(8)
4 Other state collections (d)	4	45	105	(60)
5 Subtotal - State collections	\$223	\$2,108	\$1,781	\$327
Federal Fund Receipts				
6 Medicaid	205	213	\$663	(450)
7 Nutrition Assistance Program	237	397	506	(109)
8 FEMA	-	89	122	(33)
9 Employee Retention Credits (ERC)	-	25	145	(120)
10 Vendor Disbursements, Payroll, & Other	17	180	195	(15)
11 Subtotal - Federal Fund receipts	\$459	\$904	\$1,631	(\$727)
Balance Sheet Related				
12 Paygo charge	11	120	57	63
13 Public corporation loan repayment	-	-	\$126	(126)
14 Other	-	-	-	-
15 Subtotal - Other Inflows	\$11	\$120	\$183	(\$63)
16 Total Inflows	\$693	\$3,132	\$3,595	(\$463)
Payroll and Related Costs (e)				
17 General Fund	(18)	(343)	(359)	16
18 Federal Fund	-	(75)	(79)	4
19 Other State Funds	(2)	(21)	(24)	3
20 Subtotal - Payroll and Related Costs	(\$20)	(\$439)	(\$462)	\$23
Vendor Disbursements (f)				
21 General fund	(17)	(203)	(251)	48
22 Federal fund	(16)	(294)	(347)	53
23 Other State fund	(28)	(62)	(139)	77
24 Subtotal - Vendor Disbursements	(\$61)	(\$559)	(\$737)	\$178
Appropriations - All Funds				
25 General Fund	-	(364)	(318)	(46)
26 Federal Fund	(205)	(209)	(620)	411
27 Other State Fund	-	(31)	(33)	2
28 Subtotal - Appropriations - All Funds	(\$205)	(\$604)	(\$971)	\$367
Other Disbursements - All Funds				
29 Pension Benefits	(6)	(324)	(303)	(21)
30 Tax Refunds (g)	(4)	(68)	(221)	153
31 Nutrition Assistance Program	(64)	(378)	(504)	126
32 Title III Costs	(3)	(24)	(57)	33
33 FEMA Cost Share	-	(34)	(102)	68
34 Other Disbursements	(2)	(2)	(11)	9
35 Cash Reserve	-	-	-	-
36 Loans and Tax Revenue Anticipation Notes	-	-	-	-
37 Subtotal - Other Disbursements - All Funds	(\$79)	(\$830)	(\$1,198)	\$368
38 Total Outflows	(\$365)	(\$2,432)	(\$3,368)	\$936
39 Net Operating Cash Flow	\$328	\$700	\$227	\$473
40 Bank Cash Position, Beginning (h)	7,597	7,225	3,098	
41 Bank Cash Position, Ending (h)	\$7,925	\$7,925	\$3,325	

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

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FY20 TSA Cash Flow Actual Results - Footnotes

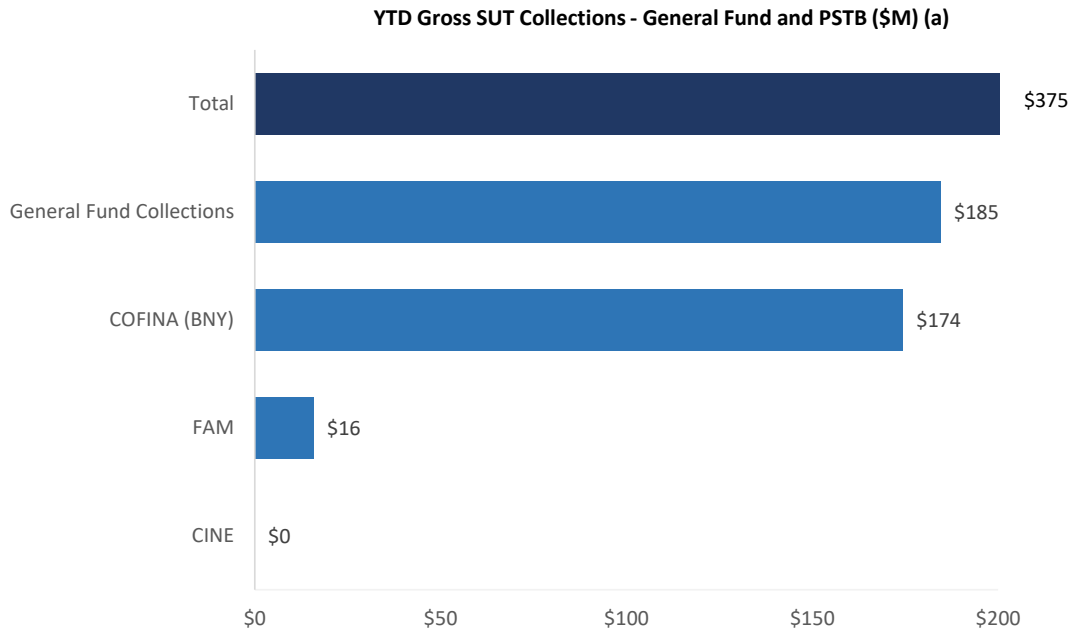
Footnotes:

- (a) Represents FY2019 actual results through August 24, 2018.
- (b) Represents gross tax collections received and deposited from all Hacienda Collection Posts, through the Hacienda Colecturia Virtual (online) and/or SURI.
- (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, and others. Additionally, as of the date of this report, the "Other State 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.
- (e) 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).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (g) Includes Federally Funded Employee Retention Credits.
- (h) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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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.

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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. Disasted Related Federal Funds are received once supporting documentation for an accrual or related expense are provided to and approved by FEMA. Currently, there may be temporary surplus / (deficit) due timing differences relating to prior year carryover.

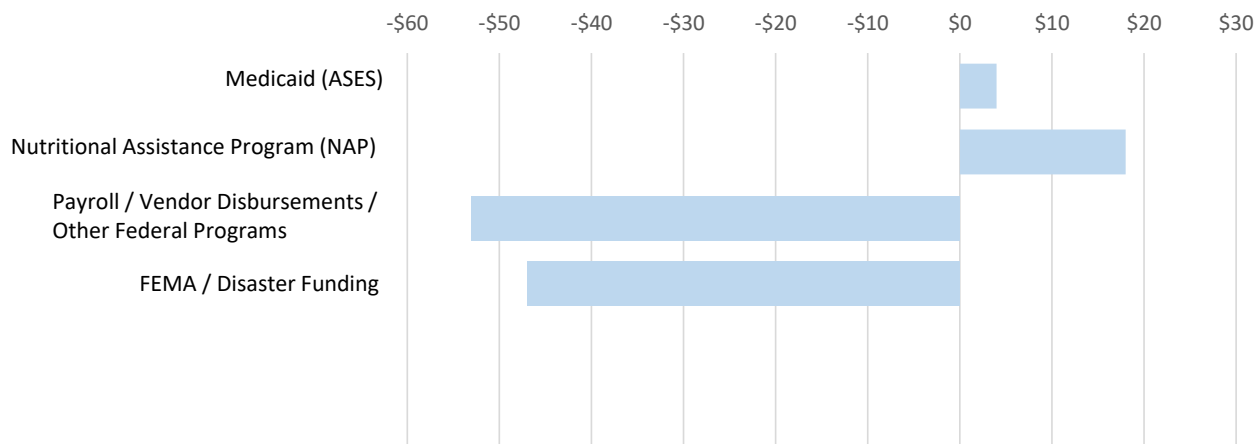
Weekly FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ 205	\$ (205)	\$ -
Nutritional Assistance Program (NAP)	237	(64)	173
Payroll / Vendor Disbursements / Other Federal Programs	17	(16)	1
FEMA / Disaster Funding	-	-	-
Employee Retention Credit (ERC)	-	-	-
Total	\$ 459	(285)	\$ 174

YTD Cumulative FF Net Surplus (Deficit)

	FF Inflows	FF Outflows	Net Cash Flow
Medicaid (ASES)	\$ 213	\$ (209)	\$ 4
Nutritional Assistance Program (NAP)	397	(379)	18
Payroll / Vendor Disbursements / Other Federal Programs	180	(233)	(53)
FEMA / Disaster Funding	89	(136)	(47)
Employee Retention Credit (ERC)	25	(25)	-
Total	904	\$ (982)	\$ (78)

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

- (a) Prior year surplus carried over to the current fiscal year amount to \$231M, \$87M, \$114M and \$108M relating to Medicaid, NAP, Payroll/Vendor Disbursements and FEMA, respectively.

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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
071	Department of Health	\$	75,251	\$	76,987	\$	152,238
078	Department of Housing		113,863		-		113,863
081	Department of Education		62,535		13,742		76,277
016	Office of Management and Budget		25,392		1		25,393
049	Department of Transportation and Public Works		20,753		12		20,765
123	Families and Children Administration		15,050		210		15,260
024	Department of the Treasury		14,847		3		14,850
095	Mental Health and Addiction Services Administration		10,888		1,601		12,489
025	Hacienda (entidad interna - fines de contabilidad)		10,495		432		10,927
127	Adm. for Socioeconomic Development of the Family		8,603		247		8,850
050	Department of Natural and Environmental Resources		5,008		2,165		7,173
028	Commonwealth Election Commission		6,849		55		6,904
122	Department of the Family		6,660		59		6,719
043	Puerto Rico National Guard		5,622		764		6,386
038	Department of Justice		5,841		100		5,941
137	Department of Correction and Rehabilitation		5,873		52		5,925
290	State Energy Office of Public Policy		4,404		-		4,404
124	Child Support Administration		3,745		85		3,830
067	Department of Labor and Human Resources		2,962		553		3,515
126	Vocational Rehabilitation Administration		3,495		3		3,498
040	Puerto Rico Police		3,353		23		3,376
021	Emergency Management and Disaster Adm. Agency		3,290		65		3,355
087	Department of Sports and Recreation		2,002		114		2,116
031	General Services Administration		1,879		60		1,939
015	Office of the Governor		1,777		98		1,875
241	Administration for Integral Development of Childhood		742		921		1,663
105	Industrial Commission		1,063		190		1,253
014	Environmental Quality Board		946		278		1,224
022	Office of the Commissioner of Insurance		1,044		3		1,047
045	Department of Public Security		967		-		967
075	Office of the Financial Institutions Commissioner		837		12		849
221	Emergency Medical Services Corps		804		16		820
120	Veterans Advocate Office		605		2		607
055	Department of Agriculture		552		-		552
096	Women's Advocate Office		532		-		532

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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	507	-	507
023	Department of State	359	-	359
035	Industrial Tax Exemption Office	353	1	354
018	Planning Board	324	1	325
266	Office of Public Security Affairs	37	262	299
098	Corrections Administration	284	-	284
141	Telecommunication's Regulatory Board	269	-	269
065	Public Services Commission	220	-	220
155	State Historic Preservation Office	200	-	200
082	Institute of Puerto Rican Culture	-	178	178
042	Firefighters Corps	161	5	166
273	Permit Management Office	133	-	133
089	Horse Racing Industry and Sport Administration	111	-	111
139	Parole Board	91	-	91
060	Citizen's Advocate Office (Ombudsman)	83	1	84
069	Department of Consumer Affairs	78	-	78
062	Cooperative Development Commission	64	-	64
226	Joint Special Counsel on Legislative Donations	50	-	50
132	Energy Affairs Administration	49	-	49
037	Civil Rights Commission	47	-	47
220	Correctional Health	47	-	47
030	Office of Adm. and Transformation of HR in the Govt.	47	-	47
281	Office of the Electoral Comptroller	28	-	28
153	Advocacy for Persons with Disabilities of the Commonwealth	17	-	17
224	Joint Commission Reports Comptroller	15	-	15
034	Investigation, Prosecution and Appeals Commission	12	-	12
231	Health Advocate Office	11	-	11
	Other	15,228	2,101	17,329
Total		\$ 447,354	\$ 101,402	\$ 548,756

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for 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.

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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	\$ 22,110	\$ 15,396	\$ 8,206	\$ 106,526	\$ 152,238
078	Department of Housing	20,172	1,113	602	91,976	113,863
081	Department of Education	27,417	16,857	5,993	26,010	76,277
016	Office of Management and Budget	363	19,175	152	5,703	25,393
049	Department of Transportation and Public Works	1,184	868	762	17,951	20,765
123	Families and Children Administration	1,406	1,338	752	11,764	15,260
024	Department of the Treasury	10,222	1,894	903	1,831	14,850
095	Mental Health and Addiction Services Administration	5,281	1,671	552	4,985	12,489
025	Hacienda (entidad interna - fines de contabilidad)	772	677	940	8,538	10,927
127	Adm. for Socioeconomic Development of the Family	1,960	771	421	5,698	8,850
050	Department of Natural and Environmental Resources	741	726	527	5,179	7,173
028	Commonwealth Election Commission	120	28	3,186	3,570	6,904
122	Department of the Family	1,087	812	392	4,428	6,719
043	Puerto Rico National Guard	1,328	1,197	264	3,597	6,386
038	Department of Justice	931	795	565	3,650	5,941
137	Department of Correction and Rehabilitation	2,650	1,646	152	1,477	5,925
290	State Energy Office of Public Policy	2	3,188	356	858	4,404
124	Child Support Administration	1,061	813	477	1,479	3,830
067	Department of Labor and Human Resources	1,312	667	252	1,284	3,515
126	Vocational Rehabilitation Administration	749	225	378	2,146	3,498
040	Puerto Rico Police	1,507	844	58	967	3,376
021	Emergency Management and Disaster Adm. Agency	90	297	901	2,067	3,355
087	Department of Sports and Recreation	240	72	102	1,702	2,116
031	General Services Administration	63	94	175	1,607	1,939
015	Office of the Governor	88	418	157	1,212	1,875
241	Administration for Integral Development of Childhood	128	63	38	1,434	1,663
105	Industrial Commission	501	146	188	418	1,253
014	Environmental Quality Board	287	267	34	636	1,224
022	Office of the Commissioner of Insurance	148	51	47	801	1,047
045	Department of Public Security	22	40	56	849	967
075	Office of the Financial Institutions Commissioner	818	6	2	23	849
221	Emergency Medical Services Corps	110	157	42	511	820
120	Veterans Advocate Office	15	1	-	591	607

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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
055	Department of Agriculture	48	39	45	420	552
096	Women's Advocate Office	117	169	89	157	532
152	Elderly and Retired People Advocate Office	299	10	5	193	507
023	Department of State	94	112	75	78	359
035	Industrial Tax Exemption Office	3	11	22	318	354
018	Planning Board	28	1	4	292	325
266	Office of Public Security Affairs	289	5	-	5	299
098	Corrections Administration	-	84	-	200	284
141	Telecommunication's Regulatory Board	173	77	-	19	269
065	Public Services Commission	25	18	-	177	220
155	State Historic Preservation Office	167	3	25	5	200
082	Institute of Puerto Rican Culture	-	178	-	-	178
042	Firefighters Corps	97	21	4	44	166
273	Permit Management Office	9	16	27	81	133
089	Horse Racing Industry and Sport Administration	36	16	5	54	111
139	Parole Board	1	-	-	90	91
060	Citizen's Advocate Office (Ombudsman)	38	9	-	37	84
069	Department of Consumer Affairs	36	15	4	23	78
062	Cooperative Development Commission	20	31	5	8	64
226	Joint Special Counsel on Legislative Donations	10	2	4	34	50
132	Energy Affairs Administration	-	-	-	49	49
037	Civil Rights Commission	13	11	-	23	47
220	Correctional Health	4	15	-	28	47
030	Office of Adm. and Transformation of HR in the Govt.	6	13	3	25	47
281	Office of the Electoral Comptroller	18	-	-	10	28
153	Advocacy for Persons with Disabilities of the Commonwealth	2	-	2	13	17
224	Joint Commission Reports Comptroller	1	-	10	4	15
034	Investigation, Prosecution and Appeals Commission	-	-	-	12	12
231	Health Advocate Office	3	8	-	-	11
066	Highway and Transportation Authority	-	-	-	-	-
	Other	1,829	4,008	1,447	10,045	17,329
Total		\$ 108,251	\$ 77,185	\$ 29,408	\$ 333,912	\$ 548,756

Footnotes:

- (a) Data presented above represents the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency, implemented for 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.