



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2020 Cash Flow***  
***As of September 13, 2019***

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## Glossary

Term	Definition
<b>ACAA</b>	- Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automoviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	- 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.
<b>AFI / PRIFA</b>	- Infrastructure Financing Authority.
<b>Agency Collections</b>	- Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	- Compulsory Liability Insurance, private insurance company.
<b>ASES</b>	- Puerto Rico Health Insurance Administration, a public corporation and component unit of the Commonwealth of Puerto Rico.
<b>BBA</b>	- 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.
<b>CINE</b>	- Puerto Rico Cinema Fund, a recipient of certain assigned sales and use tax revenues.
<b>COFINA</b>	- Puerto Rico Sales Tax Financing Corporation.
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>DTPR Collection System</b>	- This is the software system that DTPR uses for collections.
<b>FAM</b>	- Municipal Fund Administration, a recipient of certain assigned sales and use tax revenues.
<b>General Collections</b>	- All Gross tax collections received and deposited into the TSA from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).
<b>General Fund</b>	- General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>JRS</b>	- 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.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Net Payroll</b>	- Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>NAP</b>	- 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.
<b>Pension PayGo</b>	- 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.
<b>PREPA</b>	- Puerto Rico Electric Power Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PRHA</b>	- Puerto Rico Housing Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>PSTBA</b>	- 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.
<b>Public Corporation</b>	- Public corporations are governmental authorities with autonomous structure separate from the central government administration and with independent treasury functions.
<b>Retained Revenues</b>	- 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.
<b>SIFC</b>	- State Insurance Fund Corporation, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Special Revenue Funds</b>	- 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.
<b>SURI</b>	- 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.
<b>TSA</b>	- 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.
- This report 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)

\$7,836	\$286	\$611	\$523
Bank Cash Position	Weekly Cash Flow	YTD Net Cash Flow	YTD Net Cash Flow Variance

## YTD Net Cash Flow Variance (FY20 versus FY19) as of September 13, 2019

Cash Flow line item	FY20 vs FY19 Variance	Comments
1 State Collections	484	1. YTD receipts out-performed the same period in the previous year. The variance is largely driven by FY20 YTD increase in collections of Act 154 and Corporate Income Taxes, driven by a large tax payment from the business transaction activity of a particular company in the first month of FY20.
2 Tax Refunds	140	
3 FEMA Cost Share	68	
4 Public corporation loan repayment	(126)	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.
5 General Fund Appropriations	(112)	3. FEMA cost share variance is driven by FEMA cost share payments made in FY19 relating to the prior year.
6 All Other	69	
<b>Total Variance</b>	<b><u>\$ 523</u></b>	4. Puerto Rico Central Government loaned \$300M to PREPA pursuant 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. Most of the variance in GF appropriations is due to use of GF money to support the drop in FF for the Medicaid Program due to the expiration of additional Medicaid funding from the Bipartisan Budget Act of 2018 that flowed through the TSA in FY2019. This is partially offset by decreases in FY20 GF appropriations to UPR and others.

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TSA Cash Flow Actual Results for the Week Ended September 13, 2019

	FY20 Actual 9/13	FY20 Actual YTD	FY19 Actual YTD (a)	Variance YTD FY20 vs FY19
<i>(figures in Millions)</i>				
<b>State Collections</b>				
1 General fund collections (b)	\$472	\$2,590	\$2,108	\$482
2 Non-General fund pass-through collections (c)	5	86	230	(144)
3 Other special revenue fund collection	5	84	94	(10)
4 Other state collections (d)	8	67	(89)	156
5 Subtotal - State collections	\$490	\$2,827	\$2,343	\$484
<b>Federal Fund Receipts</b>				
6 Medicaid	–	245	\$887	(642)
7 Nutrition Assistance Program	46	533	667	(134)
8 FEMA	1	90	181	(91)
9 Employee Retention Credits (ERC)	–	25	145	(120)
10 Vendor Disbursements, Payroll, & Other	43	292	236	56
11 Subtotal - Federal Fund receipts	\$90	\$1,185	\$2,116	(\$931)
<b>Balance Sheet Related</b>				
12 Paygo charge	4	133	71	62
13 Public corporation loan repayment	–	–	\$126	(126)
14 Other	–	–	–	–
15 Subtotal - Other Inflows	\$4	\$133	\$197	(\$64)
16 <b>Total Inflows</b>	<b>\$584</b>	<b>\$4,145</b>	<b>\$4,656</b>	<b>(\$511)</b>
<b>Payroll and Related Costs (e)</b>				
17 General Fund	(74)	(549)	(543)	(6)
18 Federal Fund	(20)	(115)	(119)	4
19 Other State Funds	(3)	(29)	(31)	2
20 Subtotal - Payroll and Related Costs	(\$97)	(\$693)	(\$693)	–
<b>Vendor Disbursements (f)</b>				
21 General fund	(22)	(319)	(324)	5
22 Federal fund	(21)	(428)	(494)	66
23 Other State fund	(6)	(49)	(162)	113
24 Subtotal - Vendor Disbursements	(\$49)	(\$796)	(\$980)	\$184
<b>Appropriations - All Funds</b>				
25 General Fund	(15)	(554)	(442)	(112)
26 Federal Fund	–	(241)	(830)	589
27 Other State Fund	(9)	(58)	(44)	(14)
28 Subtotal - Appropriations - All Funds	(\$24)	(\$853)	(\$1,316)	\$463
<b>Other Disbursements - All Funds</b>				
29 Pension Benefits	(98)	(519)	(498)	(21)
30 Tax Refunds (g)	(20)	(93)	(233)	140
31 Nutrition Assistance Program	(45)	(504)	(661)	157
32 Title III Costs	3	(27)	(68)	41
33 FEMA Cost Share	–	(34)	(102)	68
34 Other Disbursements	32	(15)	(17)	2
35 Cash Reserve	–	–	–	–
36 Loans and Tax Revenue Anticipation Notes	–	–	–	–
37 Subtotal - Other Disbursements - All Funds	(\$128)	(\$1,192)	(\$1,579)	\$387
38 <b>Total Outflows</b>	<b>(\$298)</b>	<b>(\$3,534)</b>	<b>(\$4,568)</b>	<b>\$1,034</b>
39 <b>Net Operating Cash Flow</b>	<b>\$286</b>	<b>\$611</b>	<b>\$88</b>	<b>\$523</b>
40 Bank Cash Position, Beginning (h)	7,550	7,225	3,098	
41 <b>Bank Cash Position, Ending (h)</b>	<b>\$7,836</b>	<b>\$7,836</b>	<b>\$3,186</b>	

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

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*FY20 TSA Cash Flow Actual Results - Footnotes*

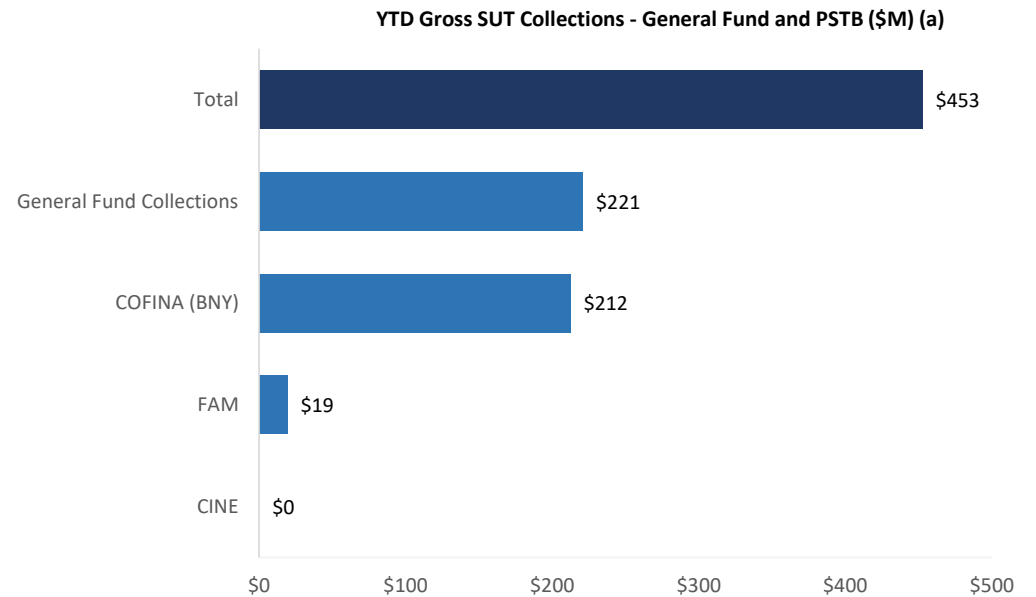
Footnotes:

- (a) Represents FY2019 actual results through September 14, 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.

**Puerto Rico Department of Treasury | AAFAF**  
*Sales and Use Tax Collections Summary*

**Key Takeaways / Notes**

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



Footnotes

(a) This schedule reflects gross cash activity and is subject to revision based on periodic reconciliations and accounting adjustments.



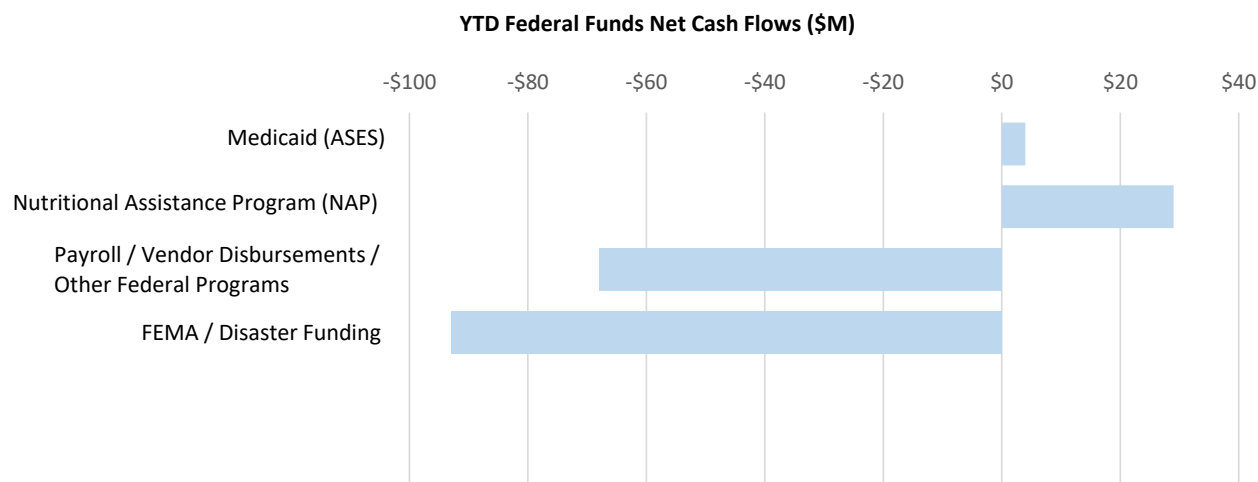
**Puerto Rico Department of Treasury | AAFAF**  
*Federal Funds Net Cash Flow Summary*

**Key Takeaways / Notes**

- 1.) Receipts for the Nutritional Assistance Program (NAP) and Medicaid (ASES Pass-through) are received in advance of the subsequent pass through disbursements. Federal Funds received for Payroll and Vendor Payments are typically reimbursed following disbursement. 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)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ -	\$ -	\$ -
Nutritional Assistance Program (NAP)	46	(45)	1
Payroll / Vendor Disbursements / Other Federal Programs	43	(39)	4
FEMA / Disaster Funding	1	(2)	(1)
Employee Retention Credit (ERC)	-	-	-
<b>Total</b>	<b>\$ 90</b>	<b>(86)</b>	<b>\$ 4</b>

YTD Cumulative FF Net Surplus (Deficit)	Net Cash		
	FF Inflows	FF Outflows	Flow
Medicaid (ASES)	\$ 245	\$ (241)	\$ 4
Nutritional Assistance Program (NAP)	533	(504)	29
Payroll / Vendor Disbursements / Other Federal Programs	292	(360)	(68)
FEMA / Disaster Funding	90	(183)	(93)
Employee Retention Credit (ERC)	25	(25)	-
<b>Total</b>	<b>1,185</b>	<b>\$ (1,313)</b>	<b>\$ (128)</b>



Footnotes

- (a) For reference, the FY19 ending Federal Fund surplus/(deficit) was \$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	\$ 86,756	\$ 73,965	\$ 160,721
078	Department of Housing	103,135	-	103,135
081	Department of Education	50,212	6,553	56,765
016	Office of Management and Budget	25,131	24	25,155
049	Department of Transportation and Public Works	25,889	12	25,901
123	Families and Children Administration	15,539	159	15,698
024	Department of the Treasury	14,458	198	14,656
095	Mental Health and Addiction Services Administration	11,901	1,594	13,495
025	Hacienda (entidad interna - fines de contabilidad)	12,703	432	13,135
127	Adm. for Socioeconomic Development of the Family	11,234	247	11,481
122	Department of the Family	6,851	59	6,910
028	Commonwealth Election Commission	3,761	55	3,816
038	Department of Justice	5,396	116	5,512
043	Puerto Rico National Guard	4,264	530	4,794
050	Department of Natural and Environmental Resources	5,348	91	5,439
126	Vocational Rehabilitation Administration	3,861	11	3,872
137	Department of Correction and Rehabilitation	3,697	28	3,725
021	Emergency Management and Disaster Adm. Agency	3,956	65	4,021
124	Child Support Administration	3,726	85	3,811
067	Department of Labor and Human Resources	2,679	894	3,573
040	Puerto Rico Police	2,986	19	3,005
241	Administration for Integral Development of Childhood	801	921	1,722
031	General Services Administration	1,944	60	2,004
087	Department of Sports and Recreation	1,858	114	1,972
015	Office of the Governor	1,414	86	1,500
022	Office of the Commissioner of Insurance	1,085	3	1,088
290	State Energy Office of Public Policy	1,206	-	1,206
045	Department of Public Security	1,521	-	1,521
014	Environmental Quality Board	777	274	1,051
120	Veterans Advocate Office	1,069	2	1,071
055	Department of Agriculture	953	-	953
105	Industrial Commission	742	189	931
221	Emergency Medical Services Corps	917	16	933
018	Planning Board	405	1	406
152	Elderly and Retired People Advocate Office	715	299	1,014

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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
096	Women's Advocate Office	572	-	572
035	Industrial Tax Exemption Office	380	1	381
075	Office of the Financial Institutions Commissioner	204	-	204
098	Corrections Administration	284	-	284
141	Telecommunication's Regulatory Board	252	-	252
065	Public Services Commission	241	-	241
023	Department of State	269	-	269
266	Office of Public Security Affairs	47	157	204
082	Institute of Puerto Rican Culture	-	178	178
155	State Historic Preservation Office	125	-	125
273	Permit Management Office	142	-	142
089	Horse Racing Industry and Sport Administration	124	-	124
069	Department of Consumer Affairs	93	-	93
042	Firefighters Corps	105	-	105
030	Office of Adm. and Transformation of HR in the Govt.	60	-	60
139	Parole Board	93	-	93
062	Cooperative Development Commission	75	-	75
060	Citizen's Advocate Office (Ombudsman)	56	1	57
226	Joint Special Counsel on Legislative Donations	60	-	60
132	Energy Affairs Administration	49	-	49
281	Office of the Electoral Comptroller	30	-	30
231	Health Advocate Office	9	-	9
037	Civil Rights Commission	26	-	26
153	Advocacy for Persons with Disabilities of the Commonwealth	17	-	17
224	Joint Commission Reports Comptroller	15	-	15
034	Investigation, Prosecution and Appeals Commission	13	-	13
220	Correctional Health	2	-	2
010	General Court of Justice	2,200	-	2,200
	Other	13,429	1,064	14,493
<b>Total</b>		<b>\$ 437,862</b>	<b>\$ 88,503</b>	<b>\$ 526,365</b>

## 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.

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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	\$ 24,653	\$ 21,089	\$ 10,252	\$ 104,727	\$ 160,721
078	Department of Housing	1,698	27,482	1,181	72,774	103,135
081	Department of Education	11,136	12,151	6,918	26,560	56,765
016	Office of Management and Budget	176	77	19,087	5,815	25,155
049	Department of Transportation and Public Works	1,285	770	917	22,929	25,901
123	Families and Children Administration	1,718	732	931	12,317	15,698
024	Department of the Treasury	1,834	11,514	165	1,143	14,656
095	Mental Health and Addiction Services Administration	5,637	1,743	782	5,333	13,495
025	Hacienda (entidad interna - fines de contabilidad)	790	2,659	506	9,180	13,135
127	Adm. for Socioeconomic Development of the Family	3,926	1,088	489	5,978	11,481
122	Department of the Family	749	920	569	4,672	6,910
028	Commonwealth Election Commission	254	46	7	3,509	3,816
038	Department of Justice	897	334	503	3,778	5,512
043	Puerto Rico National Guard	1,029	493	129	3,143	4,794
050	Department of Natural and Environmental Resources	683	886	909	2,961	5,439
126	Vocational Rehabilitation Administration	1,197	193	227	2,255	3,872
137	Department of Correction and Rehabilitation	2,017	684	657	367	3,725
021	Emergency Management and Disaster Adm. Agency	893	36	984	2,108	4,021
124	Child Support Administration	387	725	753	1,946	3,811
067	Department of Labor and Human Resources	1,238	640	431	1,264	3,573
040	Puerto Rico Police	1,616	272	122	995	3,005
241	Administration for Integral Development of Childhood	187	95	58	1,382	1,722
031	General Services Administration	80	70	125	1,729	2,004
087	Department of Sports and Recreation	129	38	96	1,709	1,972
015	Office of the Governor	45	32	75	1,348	1,500
022	Office of the Commissioner of Insurance	145	49	49	845	1,088
290	State Energy Office of Public Policy	133	2	36	1,035	1,206
045	Department of Public Security	357	29	80	1,055	1,521
014	Environmental Quality Board	104	107	220	620	1,051
120	Veterans Advocate Office	467	12	1	591	1,071
055	Department of Agriculture	462	34	47	410	953
105	Industrial Commission	217	159	142	413	931
221	Emergency Medical Services Corps	130	227	36	540	933

## Puerto Rico Department of Treasury | AAFAF

## Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

## All Agencies

(figures in \$000s)

Continues and Continued...

ID	Agency Name	0 - 30	31 - 60	61 - 90	Over 90 days	Total
018	Planning Board	101	13	-	292	406
152	Elderly and Retired People Advocate Office	704	122	5	183	1,014
096	Women's Advocate Office	151	12	163	246	572
035	Industrial Tax Exemption Office	14	16	21	330	381
075	Office of the Financial Institutions Commissioner	44	128	8	24	204
098	Corrections Administration	-	-	84	200	284
141	Telecommunication's Regulatory Board	61	170	3	18	252
065	Public Services Commission	15	22	19	185	241
023	Department of State	93	81	14	81	269
266	Office of Public Security Affairs	32	105	5	62	204
082	Institute of Puerto Rican Culture	-	-	178	-	178
155	State Historic Preservation Office	42	57	2	24	125
273	Permit Management Office	9	9	15	109	142
089	Horse Racing Industry and Sport Administration	31	22	16	55	124
069	Department of Consumer Affairs	35	29	7	22	93
042	Firefighters Corps	40	6	11	48	105
030	Office of Adm. and Transformation of HR in the Govt.	27	5	2	26	60
139	Parole Board	2	1	-	90	93
062	Cooperative Development Commission	17	19	32	7	75
060	Citizen's Advocate Office (Ombudsman)	21	-	-	36	57
226	Joint Special Counsel on Legislative Donations	22	1	2	35	60
132	Energy Affairs Administration	-	-	-	49	49
281	Office of the Electoral Comptroller	16	4	-	10	30
231	Health Advocate Office	7	2	-	-	9
037	Civil Rights Commission	12	1	-	13	26
153	Advocacy for Persons with Disabilities of the Commonwealth	2	-	-	15	17
224	Joint Commission Reports Comptroller	-	-	-	15	15
034	Investigation, Prosecution and Appeals Commission	-	-	-	13	13
220	Correctional Health	-	-	2	-	2
066	Highway and Transportation Authority	-	-	-	-	-
	Other	3,444	3,794	779	8,676	16,693
<b>Total</b>		<b>\$ 71,211</b>	<b>\$ 90,007</b>	<b>\$ 48,852</b>	<b>\$ 316,295</b>	<b>\$ 526,365</b>

## 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.