

Requirement 1 (A)



Puerto Rico Department of Treasury

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

For the month of September FY22 and Q1 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.

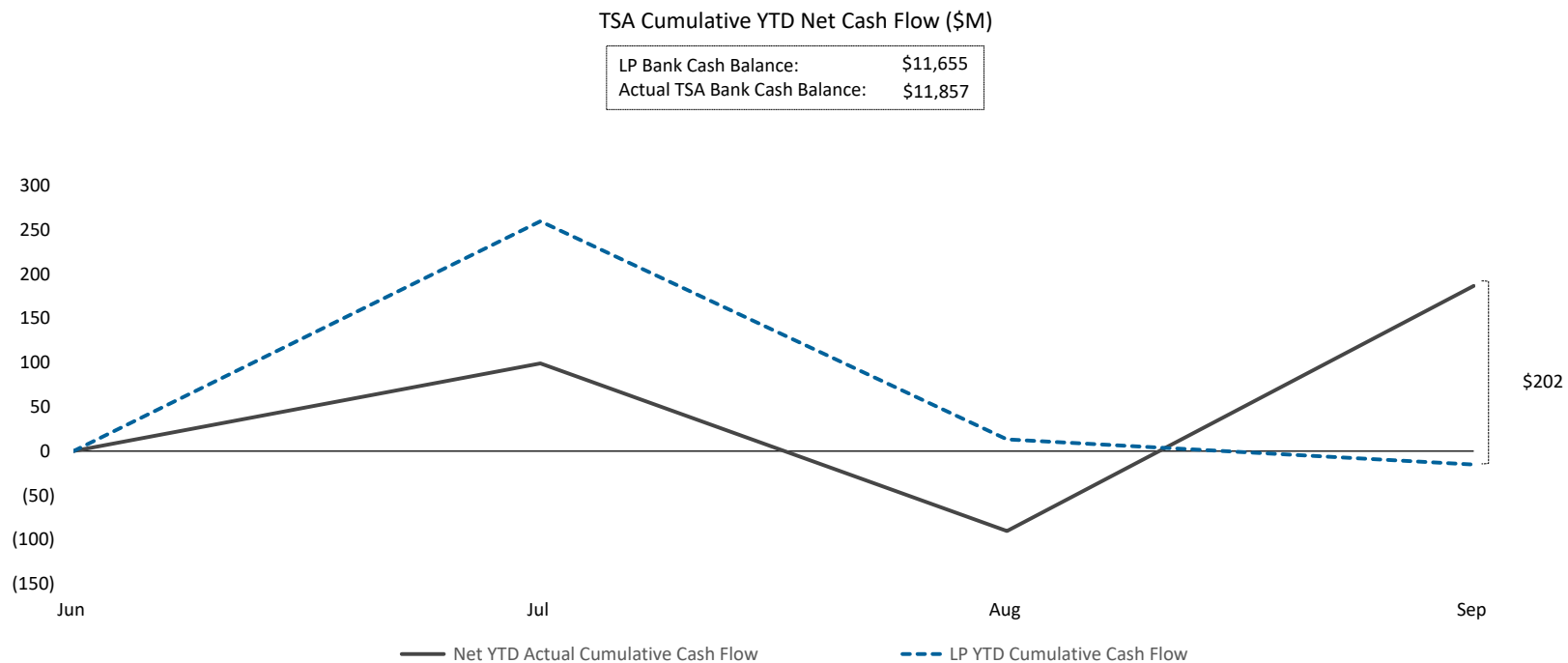
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Executive Summary - TSA Cash Flow Actual Results
(figures in Millions)

\$11,857	\$277	\$305	\$187	\$202
Bank Cash	September	Monthly	Q1 / YTD Net	Q1 / YTD Net Cash
Position	Cash Flow	Variance	Cash Flow	Flow Variance

Bridge from Liquidity Plan projected cash balance and actual ending cash balance as of September 30, 2021

<u>Cash Flow line item</u>	<u>Variance Bridge (\$M)</u>	<u>Comments</u>
Liquidity Plan Projected Cash Balance 9/30/21:	\$ 11,655	1. State collections are ahead of plan. General fund collections drive \$191M of the positive variance. The remaining \$65M of outperformance pertains to SRF receipts, which are largely pledged to specific uses and expected to be cash flow neutral over the long term. 2. The FY21 GF budget included \$59M of capex funds for HTA. These funds were not spent or transferred from the TSA during the prior fiscal year, and extended into FY22. The Liquidity Plan projected these funds would be transferred from the TSA by September 2021; however, they have not been sent yet. 3. Puerto Rico received \$2.2 billion from the Coronavirus Relief Fund (CRF) established under the CARES Act and \$2.5 billion of federal Coronavirus State & Local Fiscal Recovery funds (CSLFRF). These funds are held in separate accounts outside of TSA. Many initiatives funded by these accounts are initially paid out through TSA, and later reimbursed from the respective external account. These reimbursements can lag disbursements, especially for payments made by agencies with independent systems.
1 State Collections	257	
2 FY21 HTA CapEx Carryover Timing	59	
3 Federal COVID-19 Programs Deficit	(96)	
All Other	(17)	
Actual TSA Cash Balance	<u>\$ 11,857</u>	

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

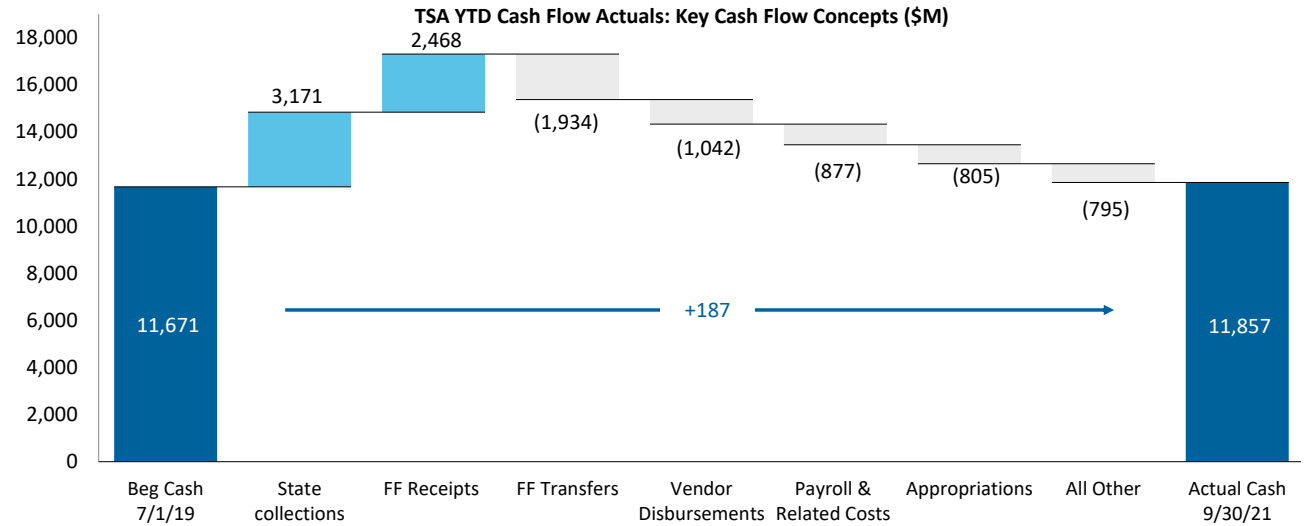
YTD net cash flow is \$187M and cash flow variance to the Liquidity Plan is \$202M, most of which is assumed to be temporary at this time.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

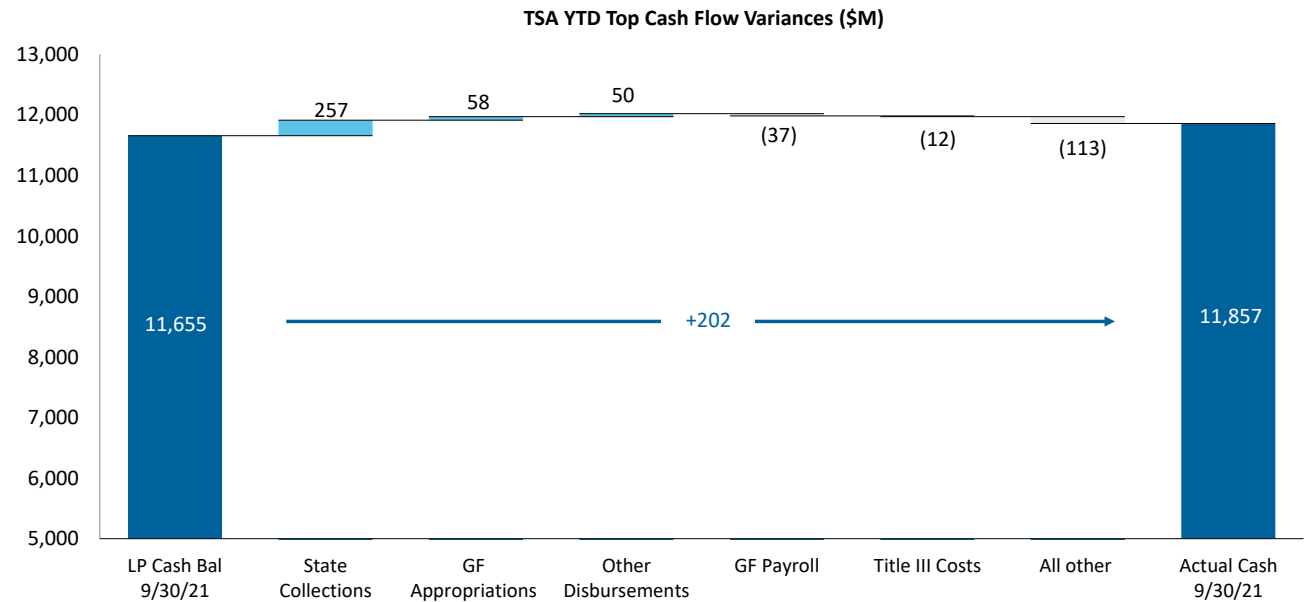
Net Cash Flow - YTD Actuals

- 1.) The primary cash driver of FY22 is state collections. Federal Fund inflows of \$2,468M represent 44% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net deficit of -\$77M (Refer to page 13 for additional detail).



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) State collections performing ahead of forecast are the largest positive YTD variance.



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TSA Cash Flow Actual Results as of September 30, 2021

	FY22 Actual September	FY22 LP September	Variance September	FY22 Actual Q1/YTD	FY22 LP Q1/YTD	FY21 Actual YTD (a)	Variance Q1/YTD vs LP	
<i>(figures in Millions)</i>								
State Collections								
1	General fund collections (b)	\$1,081	\$888	\$194	\$2,857	\$2,666	\$2,995	\$191
2	Other fund revenues & Pass-throughs (c)	13	11	2	49	33	47	16
3	Special Revenue receipts	35	18	17	105	87	109	17
4	All Other state collections (d)	58	41	16	160	129	84	31
5	Sweep Account Transfers	–	–	–	–	–	1,024	–
6	Subtotal - State collections (e)	\$1,187	\$958	\$228	\$3,171	\$2,914	\$4,259	\$257
Federal Fund Receipts								
7	Medicaid	457	187	270	713	582	1,054	131
8	Nutrition Assistance Program	296	293	3	1,042	959	703	83
9	All Other Federal Programs	266	250	16	493	683	357	(190)
10	Other	36	–	36	219	157	227	62
11	Subtotal - Federal Fund receipts	\$1,054	\$730	\$324	\$2,468	\$2,381	\$2,341	\$87
Balance Sheet Related								
12	Paygo charge	42	35	6	127	105	162	22
13	Other	–	–	–	–	–	–	–
14	Subtotal - Other Inflows	\$42	\$35	\$6	\$127	\$105	\$162	\$22
15	Total Inflows	\$2,282	\$1,724	\$558	\$5,766	\$5,401	\$6,762	\$365
Payroll and Related Costs (f)								
16	General fund (i)	(225)	(214)	(11)	(659)	(622)	(630)	(37)
17	Federal fund	(68)	(89)	20	(183)	(255)	(111)	72
18	Other State fund	(7)	(12)	4	(35)	(33)	(37)	(2)
19	Subtotal - Payroll and Related Costs	(\$300)	(\$314)	\$13	(\$877)	(\$910)	(\$777)	\$33
Operating Disbursements (g)								
20	General fund (i)	(114)	(132)	18	(421)	(437)	(476)	16
21	Federal fund	(163)	(161)	(2)	(429)	(428)	(481)	(1)
22	Other State fund	(45)	(53)	8	(192)	(188)	(115)	(4)
23	Subtotal - Vendor Disbursements	(\$322)	(\$347)	\$24	(\$1,042)	(\$1,053)	(\$1,072)	\$11
State-funded Budgetary Transfers								
24	General Fund (i)	(234)	(291)	57	(773)	(831)	(332)	58
25	Other State Fund	(14)	(16)	2	(32)	(34)	(54)	2
26	Subtotal - Appropriations - All Funds	(\$249)	(\$308)	\$59	(\$805)	(\$865)	(\$386)	\$60
Federal Fund Transfers								
27	Medicaid	(454)	(187)	(267)	(710)	(582)	(1,054)	(128)
28	Nutrition Assistance Program	(318)	(293)	(25)	(1,059)	(959)	(705)	(100)
29	All other federal fund transfers	(59)	–	(59)	(165)	(90)	(49)	(75)
30	Subtotal - Federal Fund Transfers	(\$831)	(\$480)	(\$351)	(\$1,934)	(\$1,631)	(\$1,808)	(\$303)
Other Disbursements - All Funds								
31	Retirement Contributions	(210)	(215)	6	(642)	(645)	(640)	4
32	Tax Refunds & other tax credits (h) (i)	(55)	(15)	(39)	(202)	(202)	(289)	(0)
33	Title III Costs	(26)	(16)	(10)	(61)	(49)	(58)	(12)
34	State Cost Share	–	–	–	–	–	–	–
35	Milestone Transfers	–	(2)	2	–	(3)	(2)	3
36	Custody Account Transfers	(12)	(5)	(7)	(17)	(9)	–	(8)
37	Cash Reserve	–	–	–	–	–	–	–
38	All Other	–	(50)	50	–	(50)	(58)	50
39	Subtotal - Other Disbursements - All Funds	(\$302)	(\$304)	\$2	(\$922)	(\$957)	(\$1,047)	\$35
40	Total Outflows	(\$2,005)	(\$1,752)	(\$253)	(\$5,579)	(\$5,416)	(\$5,091)	(\$163)
41	Net Operating Cash Flow	\$277	(\$28)	\$305	\$187	(\$15)	\$1,671	\$202
42	Bank Cash Position, Beginning (j)	11,580	11,684	(104)	11,671	11,671	7,701	–
43	Bank Cash Position, Ending (j)	\$11,857	\$11,655	\$202	\$11,857	\$11,655	\$9,372	\$202

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

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- (a) Represents FY2021 actual results through September 30, 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 \$2M in interest income in FY22 from earnings on the TSA cash balance.
- (e) As of September 30, 2021, there are \$143M in collections in the SURI sweep account pending reconciliation and transfer to the
- (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 \$534M as of September 30, 2021. Of this amount, \$459M was disbursed in FY2020, \$75M in FY2021, and \$562k in FY2022.
- (j) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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General Fund Collections Summary

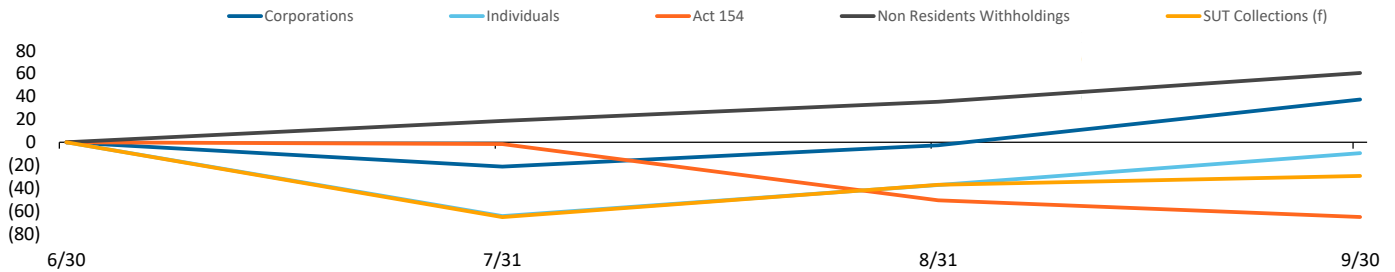
Key Takeaways / Notes

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

1.) Accumulated collections into TSA sweep accounts are now consistently transferred to the TSA with a 7-10 day lag. Motor Vehicle outperformance is the result of higher than expected vehicle sales. As of the date of this report, there were \$143M in collections in the SURI sweep account pending transfer to the TSA. Other General Fund revenue includes \$64M of collections pending reconciliation and allocation to specific concepts. This collections schedule will be updated as information becomes available.

General Fund Collections	Actual (a)	LP	Var \$	Var %
	YTD 9/30	YTD 9/30	YTD 9/30	YTD 9/30
General Fund Collections				
Corporations	\$467	\$437	\$30	7%
Current Year Collections	464	379	85	22%
Current Year CIT for FEDE (Act 73-2008) (b)	4	11	(7)	-66%
FY20 Deferrals/Extensions	-	48	(48)	-100%
Individuals	665	674	(10)	-1%
Current Year Collections	665	586	79	13%
FY20 Deferrals/Extensions	-	89	(89)	-100%
Partnerships	81	28	53	192%
Act 154	401	466	(65)	-14%
Non Residents Withholdings	129	68	61	89%
Current Year Collections	127	66	60	91%
Current Year NRW for FEDE (Act 73-2008) (c)	3	2	0	17%
Motor Vehicles	164	107	56	53%
Rum Tax (c)	142	107	35	33%
Alcoholic Beverages	71	58	13	22%
Cigarettes (d)	33	35	(2)	-5%
HTA	126	135	(9)	-6%
Gasoline Taxes	35	34	0	0%
Gas Oil and Diesel Taxes	3	4	(1)	-33%
Vehicle License Fees (\$15 portion)	6	8	(2)	-20%
Vehicle License Fees (\$25 portion)	15	26	(11)	-44%
Petroleum Tax	57	54	4	7%
Other	11	9	2	20%
CRUDITA	35	48	(13)	-27%
Other FY20 Deferrals/Extensions (e)	-	-	-	NA
Other General Fund	187	116	71	61%
Total (e)	\$2,501	\$2,280	\$221	10%
SUT Collections (f)	356	386	(29)	-8%
Current Year Collections	356	322	35	11%
FY20 Deferrals/Extensions	-	64	(64)	-100%
Total General Fund Collections	\$ 2,857	\$ 2,666	\$ 191	7%

YTD General Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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) Positive variance of +\$31M relates to timing of cash transfers to the TSA.
- (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

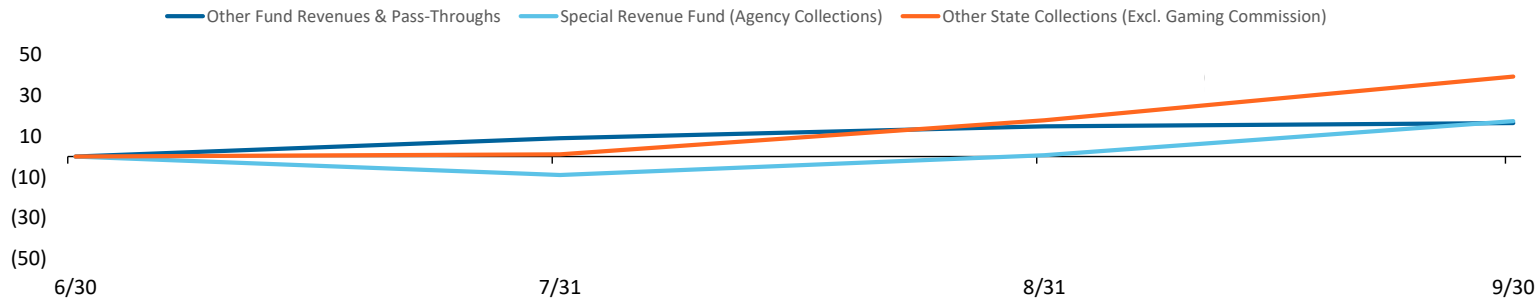
Key Takeaways / Notes

- 1.) Other state fund collections are ahead of the Liquidity Plan. "All Other" state collections positive variance is in part driven by \$25M reimbursed to the TSA by the Department of Labor and Human Resources for payroll and operating costs from prior fiscal years. This represents a permanent positive variance relative to the Liquidity Plan. Remaining variance is mostly assumed to be temporary due to timing, as special revenues and other collections may be received with irregular cadence.

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

	Actual (a) YTD 9/30	LP YTD 9/30	Var \$ YTD 9/30	Var % YTD 9/30
Other State Fund Collections				
Other Fund Revenues & Pass-Throughs	\$49	\$33	\$16	50%
Electronic Lottery	-	-	-	NA
Cigarettes (PRITA)	9	9	-	0%
ASC Pass Through	4	6	(2)	-32%
ACCA Pass Through	20	18	2	10%
Other	16	-	16	NA
Special Revenue Fund (Agency Collections)	105	87	17	20%
Department of Education	1	5	(4)	-77%
Department of Health	14	12	1	10%
Department of State	4	8	(5)	-55%
All Other	86	61	25	41%
Other State Collections	160	129	31	24%
Bayamón University Hospital	1	1	(0)	-39%
Adults University Hospital (UDH)	11	8	4	49%
Pediatric University Hospital	5	4	1	13%
Commissioner of the Financial Institution	4	4	0	8%
Department of Housing	4	5	(1)	-23%
Gaming Commission	55	63	(8)	-13%
All Other	80	43	36	84%
Total	\$314	\$249	\$65	26%

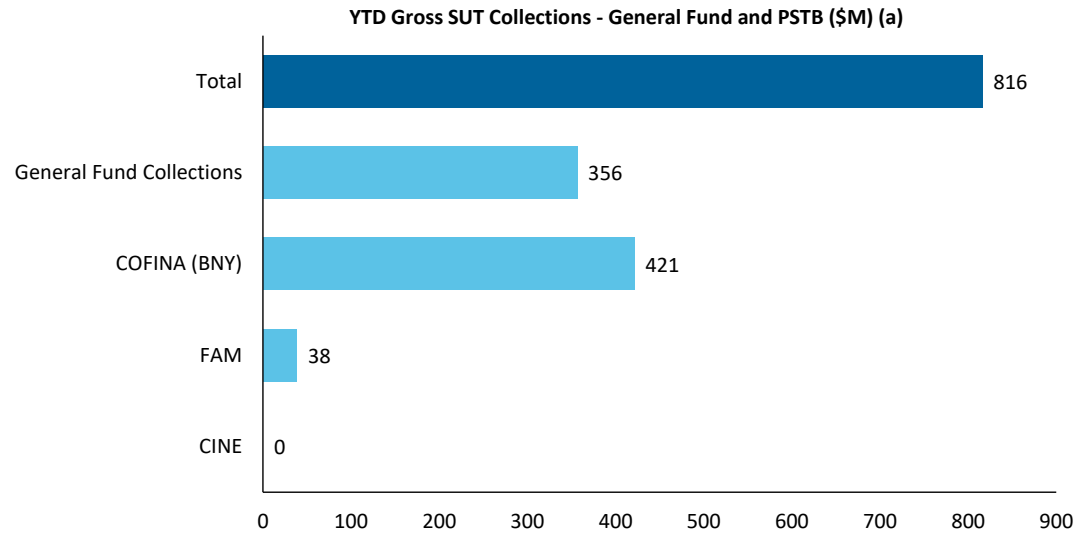
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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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 September 30, 2021 there is \$28M 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)

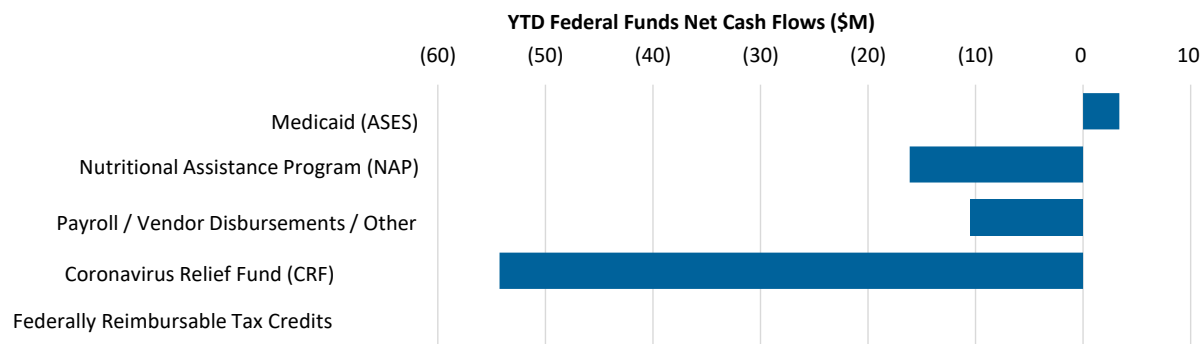
Medicaid (ASES)					
Nutritional Assistance Program (NAP)					
Payroll / Vendor Disbursements / Other Federal Programs					
Coronavirus Relief Fund (CRF)					
Federally Reimbursable Tax Credits					
Total (a)					

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 457	\$ (454)	\$ 2	\$ -	\$ 2
296	(318)	(22)	-	(22)
266	(177)	89	-	89
36	(113)	(78)	-	(78)
-	-	-	-	-
\$ 1,054	\$ (1,063)	\$ (9)	\$ -	\$ (9)

YTD Cumulative FF Net Surplus (Deficit)

Medicaid (ASES)				
Nutritional Assistance Program (NAP)				
Payroll / Vendor Disbursements / Other Federal Programs				
Coronavirus Relief Fund (CRF)				
Federally Reimbursable Tax Credits				
Total (a)				

FF Inflows	FF Outflows	Net Cash Flow	LP Net Cash Flow	Variance
\$ 713	\$ (710)	\$ 3	\$ -	\$ 3
1,042	(1,059)	(16)	-	(16)
493	(504)	(10)	-	(10)
219	(273)	(54)	42	(96)
-	-	-	25	(25)
\$ 2,468	\$ (2,545)	\$ (77)	\$ 68	\$ (145)



Footnotes

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

Puerto Rico Department of Treasury | AAFAF
 Payroll / Vendor Disbursements Summary

Key Takeaways / Notes : Gross Payroll

- Gross payroll is mainly tracking FY22 forecasts to date. Most variance is driven by lower federally funded DOE payroll than projected. Negative variance for the Department of Correction and Rehabilitation is driven by \$19.4M of COVID-related incentives. This represents a permanent variance relative to the FY22 LP; however, the TSA will be reimbursed for these distributions from CSLFRF funds held outside the TSA.

Gross Payroll (\$M) (a)	YTD Variance
Department of Education	86
Department of Health	(15)
Department of Correction & Rehabilitation	(22)
Police	(10)
All Other Agencies	(5)
Total YTD Variance	\$ 33

Key Takeaways / Notes : Vendor Disbursements

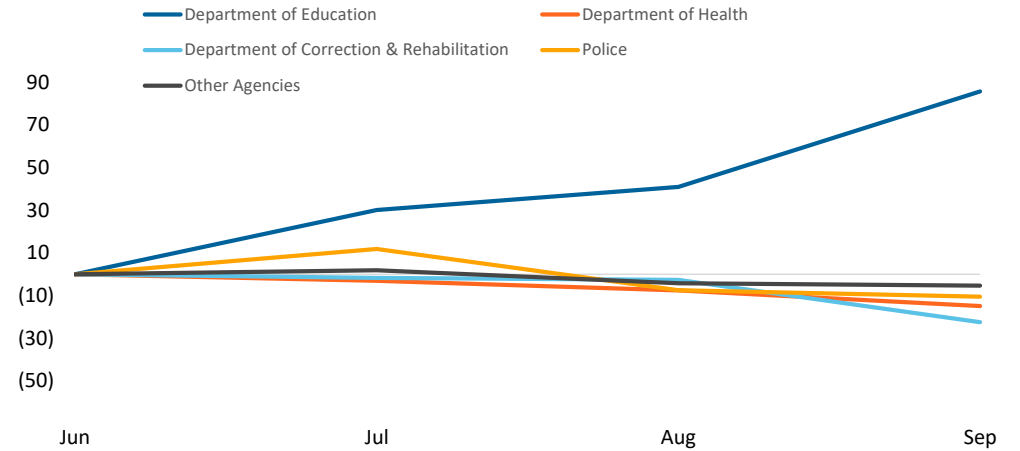
- Total YTD vendor payments are largely in line with forecast, though there are various offsetting variances within. Disbursements on behalf of the Department of Health are \$32M higher than expected. This is primarily due to \$34M of expenses that will be reimbursed from CRF funds held outside the TSA.

Vendor Disbursements (\$M)	YTD Variance
Department of Education	97
Department of Health	(28)
Department of Correction and Rehabilitation	(4)
Department of Public Security	35
All Other Agencies	(89)
Total YTD Variance	\$ 11

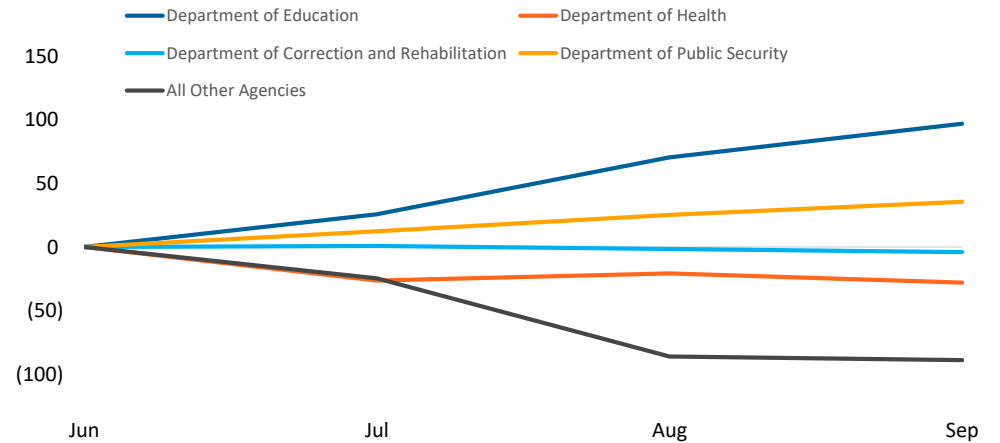
Footnotes

(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

Cumulative YTD Variance - Payroll by Agency (\$M) (a)



Cumulative YTD Variance - Vendor Disbursements by Agency (\$M)

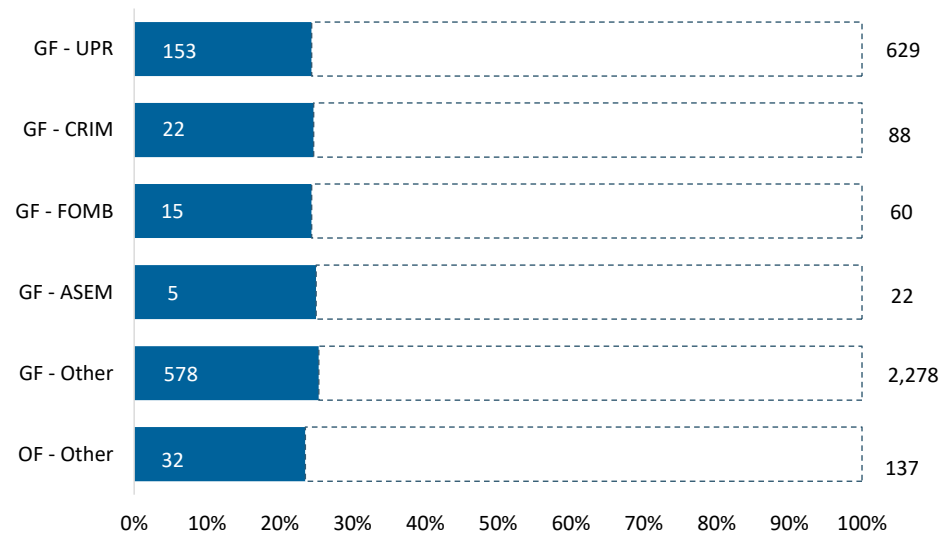


Puerto Rico Department of Treasury | AAFAF
State Funded Budgetary Transfers Summary

Key Takeaways / Notes

- 1.) General Fund appropriations are generally executed throughout the year on a consistent basis in the first week of a given month. The amount transferred each month is usually the sum of the receiving entity's budgeted amount for FY22 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year, to be disbursed during the fourth quarter following reconciliation of General Fund revenues to Fiscal Plan projections and subsequent approval and authorization for release by the Oversight Board and the Director of OMB. Other General Fund transfers and Other Fund transfers require the recognition of certain revenues within DTPR accounting records prior to sending funds to a receiving entity. The Liquidity Plan projected \$59M of HTA Capex funds carried over from FY21 would be transferred during September 2021. These funds have not been transferred yet, driving the positive Other GF variance.

YTD FY2022 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

Entity Name	Full Year		
	Actual YTD	Expectation	Remaining
GF - UPR	\$ 153	\$ 629	\$ 475
GF - CRIM	22	88	66
GF - FOMB	15	60	45
GF - ASEM	5	22	16
GF - Other	578	2,278	1,700
OF - Other	32	137	104
Total	\$ 805	\$ 3,212	\$ 2,407

YTD Appropriation Variance (\$M)

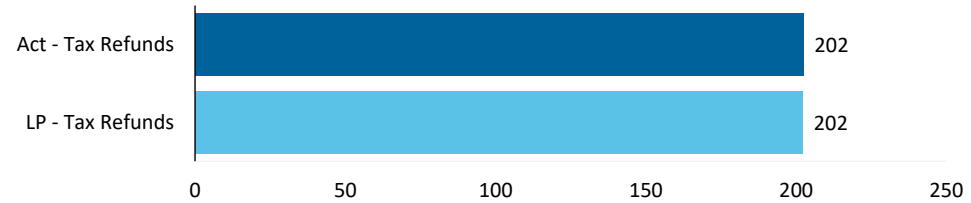
Entity Name	Liquidity Plan		
	Actual YTD	YTD	Variance
GF - UPR	\$ 153	\$ 153	\$ (0)
GF - CRIM	22	21	(0)
GF - FOMB	15	15	-
GF - ASEM	5	5	(0)
GF - Other	578	636	58
OF - Other	32	34	2
Total	\$ 805	\$ 865	\$ 60

Puerto Rico Department of Treasury | AAFAF
Tax Refunds / PayGo and Pensions Summary

Key Takeaways / Notes : Tax Refunds

- 1.) Tax refunds includes EITC distributions, refunds to individuals and seniors as well other tax credits.

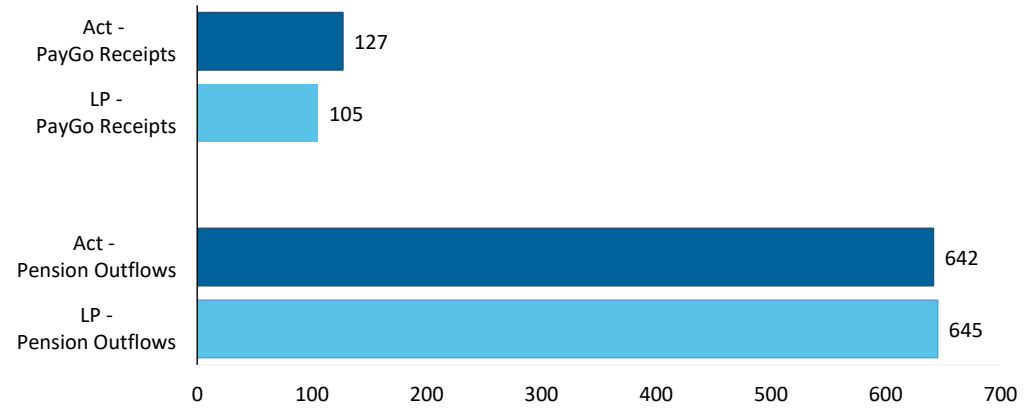
YTD Tax Refunds Disbursed (\$M)



Key Takeaways / Notes : Pension PayGo

- 1.) YTD PayGo Receipts are slightly higher than forecast. Further details on the status of PayGo can be found in the monthly PayGo Report on AAFAF's website.

YTD Pension PayGo and Outflows (\$M)



Puerto Rico Department of Treasury | AAFAF

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	\$ 168,091	\$ 50,529	\$ 218,619
81	Department of Education	64,729	8,286	73,015
123	Families and Children Administration	39,084	169	39,253
25	Hacienda (entidad interna - fines de contabilidad)	35,310	667	35,977
271	Office of Information Technology and Communications	30,958	-	30,958
45	Department of Public Security	29,547	11	29,559
122	Department of the Family	26,596	41	26,637
49	Department of Transportation and Public Works	24,130	12	24,142
50	Department of Natural and Environmental Resources	18,006	30	18,036
329	Socio-Economic Development Office	13,283	43	13,326
127	Administration for Socioeconomic Development of the Family	12,887	360	13,246
78	Department of Housing	12,785	98	12,883
38	Department of Justice	11,698	170	11,868
137	Department of Correction and Rehabilitation	11,813	12	11,824
95	Mental Health and Addiction Services Administration	10,491	8	10,500
43	Puerto Rico National Guard	10,234	53	10,286
55	Department of Agriculture	9,802	0	9,803
87	Department of Sports and Recreation	7,580	162	7,743
126	Vocational Rehabilitation Administration	7,406	1	7,407
311	Gaming Commission	7,270	0	7,270
241	Administration for Integral Development of Childhood	5,726	1,428	7,154
67	Department of Labor and Human Resources	5,739	901	6,640
31	General Services Administration	5,139	58	5,197
124	Child Support Administration	4,700	85	4,785
21	Emergency Management and Disaster Administration Agency	4,476	65	4,541
120	Veterans Advocate Office	4,333	2	4,335
14	Environmental Quality Board	3,261	328	3,589
10	General Court of Justice	2,048	4	2,051
133	Natural Resources Administration	1,876	149	2,025
28	Commonwealth Election Commission	2,022	-	2,022
15	Office of the Governor	1,897	25	1,922
22	Office of the Commissioner of Insurance	1,700	-	1,700
16	Office of Management and Budget	1,664	8	1,672
152	Elderly and Retired People Advocate Office	1,357	314	1,672
24	Department of the Treasury	1,249	-	1,249
290	State Energy Office of Public Policy	1,180	-	1,180
105	Industrial Commission	876	191	1,067
40	Puerto Rico Police	1,039	13	1,051

Puerto Rico Department of Treasury | AAFAF

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
18	Planning Board	986	1	987
23	Department of State	863	-	863
298	Public Service Regulatory Board	715	-	715
35	Industrial Tax Exemption Office	559	1	560
273	Permit Management Office	470	-	470
96	Women's Advocate Office	447	-	447
242	PPD Central Committee	427	-	427
141	Telecommunication's Regulatory Board	427	-	427
26	Special Appropriations for the Central Government Retireme	414	-	414
272	Office of the Inspector General of the Government of Puerto	402	-	402
266	Office of Public Security Affairs	393	-	393
65	Public Services Commission	302	0	302
220	Correctional Health	302	-	302
155	State Historic Preservation Office	256	4	260
89	Horse Racing Industry and Sport Administration	233	-	233
30	Office of Administration and Transformation of HR in the Gov	221	-	221
60	Citizen's Advocate Office (Ombudsman)	215	0	216
153	Advocacy for Persons with Disabilities of the Commonwealth	189	-	189
75	Office of the Financial Institutions Commissioner	167	-	167
296	Com Audit Int Cred Publico	150	-	150
244	PIP Central Committee	148	-	148
189	Institute of Forensic Sciences	147	-	147
243	PNP Central Committee	121	-	121
226	Joint Special Counsel on Legislative Donations	109	-	109
69	Department of Consumer Affairs	84	0	84
62	Cooperative Development Commission	77	-	77
	Other	272	-	272
Total		\$ 611,077	\$ 64,230	\$ 675,307

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	\$ 42,293	\$ 18,576	\$ 11,434	\$ 146,316	\$ 218,619
81	Department of Education	30,601	9,000	9,990	23,424	73,015
123	Families and Children Administration	7,769	1,805	463	29,216	39,253
25	Hacienda (entidad interna - fines de contabilidad)	8,184	427	311	27,055	35,977
271	Office of Information Technology and Communications	213	474	120	30,152	30,958
45	Department of Public Security	1,653	2,678	6,746	18,482	29,559
122	Department of the Family	539	1,777	1,045	23,276	26,637
49	Department of Transportation and Public Works	798	1,840	615	20,890	24,142
50	Department of Natural and Environmental Resources	2,726	3,409	699	11,203	18,036
329	Socio-Economic Development Office	3,589	41	67	9,629	13,326
127	Administration for Socioeconomic Development of the Family	1,659	1,584	217	9,787	13,246
78	Department of Housing	743	1,112	895	10,133	12,883
38	Department of Justice	551	783	252	10,282	11,868
137	Department of Correction and Rehabilitation	1,089	1,963	831	7,942	11,824
95	Mental Health and Addiction Services Administration	3,493	1,734	877	4,396	10,500
43	Puerto Rico National Guard	997	575	408	8,307	10,286
55	Department of Agriculture	8,009	74	54	1,666	9,803
87	Department of Sports and Recreation	23	60	21	7,638	7,743
126	Vocational Rehabilitation Administration	2,347	512	79	4,470	7,407
311	Gaming Commission	70	5,658	1,259	283	7,270
241	Administration for Integral Development of Childhood	4,764	217	198	1,975	7,154
67	Department of Labor and Human Resources	806	393	2,222	3,219	6,640
31	General Services Administration	199	159	423	4,416	5,197
124	Child Support Administration	522	795	256	3,211	4,785
21	Emergency Management and Disaster Administration Agency	-	-	-	4,541	4,541
120	Veterans Advocate Office	511	1	-	3,824	4,335
14	Environmental Quality Board	294	283	291	2,721	3,589
10	General Court of Justice	7	170	283	1,591	2,051
133	Natural Resources Administration	-	-	-	2,025	2,025
28	Commonwealth Election Commission	271	61	61	1,628	2,022
15	Office of the Governor	50	187	22	1,663	1,922
22	Office of the Commissioner of Insurance	10	53	47	1,590	1,700
16	Office of Management and Budget	65	148	38	1,421	1,672
152	Elderly and Retired People Advocate Office	886	178	111	496	1,672
24	Department of the Treasury	496	722	31	-	1,249
290	State Energy Office of Public Policy	-	-	154	1,026	1,180
105	Industrial Commission	162	77	54	774	1,067
40	Puerto Rico Police	-	-	-	1,051	1,051
18	Planning Board	241	409	165	172	987
23	Department of State	251	95	34	482	863
298	Public Service Regulatory Board	99	102	24	490	715
35	Industrial Tax Exemption Office	-	1	0	559	560

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
273	Permit Management Office	4	13	11	442	470
96	Women's Advocate Office	51	31	11	353	447
242	PPD Central Committee	-	-	-	427	427
141	Telecommunication's Regulatory Board	-	-	-	427	427
26	Special Appropriations for the Central Government Retireme	0	60	27	326	414
272	Office of the Inspector General of the Government of Puerto	27	65	10	300	402
266	Office of Public Security Affairs	171	2	30	190	393
65	Public Services Commission	-	-	-	302	302
220	Correctional Health	-	2	131	169	302
155	State Historic Preservation Office	10	24	12	214	260
89	Horse Racing Industry and Sport Administration	-	-	-	233	233
30	Office of Administration and Transformation of HR in the Gov	196	3	2	20	221
60	Citizen's Advocate Office (Ombudsman)	116	49	0	50	216
153	Advocacy for Persons with Disabilities of the Commonwealth	3	7	96	83	189
75	Office of the Financial Institutions Commissioner	22	2	7	135	167
296	Com Audit Int Cred Publico	-	-	-	150	150
244	PIP Central Committee	-	-	-	148	148
189	Institute of Forensic Sciences	134	7	5	-	147
243	PNP Central Committee	-	-	-	121	121
226	Joint Special Counsel on Legislative Donations	1	2	-	106	109
69	Department of Consumer Affairs	12	1	-	71	84
62	Cooperative Development Commission	6	12	11	48	77
	Other	62	26	4	180	272
Total		\$ 127,795	\$ 58,441	\$ 41,155	\$ 447,917	\$ 675,307

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

(figures in \$000s)

Invoicer	ID - Central Government Agency	71 - Department of Health	81 - Department of Education	123 - Families and Children Administration	25 - Hacienda (entidad interna - fines de contabilidad)	271 - Office of IT and Communications	45 - Department of Public Security	122 - Department of the Family	49 - Department of Transportation and Public Works	50 - Dept. of Natural and Environmental Resources	329 - Socio-Economic Development Office	127 - ADSEF	78 - Department of Housing	38 - Department of Justice	137 - Department of Correction and Rehabilitation	95 - ASSMCA	43 - Puerto Rico National Guard	55 - Department of Agriculture	87 - Department of Sports and Recreation	126 - Vocational Rehabilitation Administration	311 - Gaming Commission	241 - ACUDEN	67 - Department of Labor and Human Resources	31 - General Services Administration	124 - Child Support Administration	21 - Emergency Mgmt and Disaster Administration	Other	
	64,230	50,529	8,286	169	667	-	11	41	12	30	43	360	98	170	12	8	53	0	162	1	0	1,428	901	58	85	65	1,041	
Medical Services Administration	28,873	28,868	-	-	-	-	-	-	-	-	-	-	-	-	0	6	-	-	-	-	-	-	-	-	-	-	-	-
Public Buildings Authority	9,339	8,408	9	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	921	-	-	-	-	-	-
University of Puerto Rico	6,357	6,306	1	-	-	-	-	-	-	21	-	4	-	-	-	-	-	-	-	0	-	-	0	-	-	-	23	
PRASA	4,065	48	3,856	-	-	-	-	-	-	8	-	-	22	-	-	-	2	-	76	-	-	-	-	44	-	-	10	
PREPA	3,216	641	2,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Department of Health	3,129	3,127	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	0	-	-	-	-	
Infrastructure Financing Authority	637	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Coamo	605	-	11	10	-	-	-	-	-	-	-	-	76	-	-	-	-	-	45	-	-	387	28	-	-	-	48	
Municipio De Aguada	428	404	17	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agricultural Enterprises Development Administrat...	424	-	424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health Insurance Administration	420	-	-	-	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher Retirement System	417	181	237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cardiovascular Center Corporation of Puerto Rico...	398	398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De Caguas	353	-	-	-	-	-	-	-	-	-	216	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	78	
Municipio De Carolina	322	158	-	40	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118	
Department of Labor and Human Resources	272	-	262	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration Retirement System of Government E...	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	
Municipio De Yauco	252	7	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	
Municipio De San Lorenzo	252	104	55	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	-	-	-	-	-	
State Insurance Fund Corporation	219	-	12	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198	
Fine Arts Center Corporation	218	-	-	-	218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Trujillo Alto	204	204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Guanica	202	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119	-	-	-	-	-	-	
General Services Administration	196	144	-	1	-	-	-	-	-	-	-	-	-	-	(0)	0	1	-	-	-	-	-	-	1	-	-	50	
Municipio De Canovanas	180	150	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	
Municipio De Adjuntas	160	124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	
Municipio De Comerio	143	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	
Municipio De Luquillo	134	134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Institute of Forensic Sciences	128	110	-	-	-	2	-	0	0	-	-	1	0	10	-	1	-	0	0	0	-	0	0	-	0	0	3	
Land Administration	127	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	125	
Municipio De Mayaguez	110	-	78	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	-	-	-	-	-	
Municipio De Cidra	97	-	-	-	-	-	-	-	-	-	61	-	5	-	-	-	-	-	-	-	-	-	28	-	-	-	3	
Municipio De Barceloneta	97	-	67	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	
Municipio De Cabo Rojo	93	-	93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
US Postal Service	92	2	0	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75	-	2	
Puerto Rico Police	83	3	2	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	4	
Municipio De Villalba	82	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	
Municipio De Rio Grande	81	-	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	
Municipio De Vega Baja	71	-	4	-	13	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Emergency Management and Disaster Administration...	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	
Municipio De Isabela	59	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	31	
Municipio De Juncos	58	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	28	0	-	-	-	0	
Municipio De Morovis	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	-	-	-	
Mental Health and Addiction Services Administrat...	52	-	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio De Sabana Grande	51	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	-	
US Department of the Treasury	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	
Municipio De San Juan	47	6	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	
Municipio De Orocovis	45	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Municipio Autonomo De San Seba	44	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	28	-	-	-	-	
Municipio De Caguas	42	-	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	918	144	173	43	17	-	-	25	-	1	13	7	14	9	-	1	-	-	40	-	-	1	378	14	10	3	24	

(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.