



Puerto Rico Department of Treasury
Treasury Single Account ("TSA") FY 2018 Cash Flow
As of October 20, 2017

TSA Status

| TSA Cash Flow Line Item | Schedule | Comments | Status |
|-------------------------|---------------------------------------|--|--------|
| Collections | Collections Post Account | A <ul style="list-style-type: none"> Now receiving collections data on a regular basis. Received guidance that the data is preliminary and will be subject to numerous re-classifying journal entries. | |
| | Agency Collections | B <ul style="list-style-type: none"> Now receiving supporting schedule by agency from Hacienda on a regular basis. | |
| | SUT | n/a <ul style="list-style-type: none"> Electronic portal for collections (SURI) is operational. Many businesses unable to remit collections to Hacienda due to connectivity issues. Exemptions in place for emergency-related sales; no controls in place to ensure compliance. | n/a |
| | Federal Funds | C <ul style="list-style-type: none"> Now receiving supporting schedule by agency from Hacienda on a regular basis. Separate bank account has been set up to receive all FEMA-related funds. | |
| Disbursements | Payroll | D <ul style="list-style-type: none"> After two payroll cycles were advanced per management decision in previous weeks; payroll has resumed its normal schedule. Payroll system (RHUM) is operational with certain limitations. Data has not yet been received this week, though it's expected on 10/26. | |
| | Vendor Disbursements | E <ul style="list-style-type: none"> Able to process invoices and release payments. Continuing to make payments < \$10K; For invoices > \$10K, Hacienda is prioritizing federally funded invoices, critical services, and not-for-profits. All TSA agencies able to produce vendor disbursements data with the exception of JCA & ASSMCA. | |
| | Appropriations to Government Agencies | F <ul style="list-style-type: none"> Able to transfer funds to agencies in accordance with liquidity plan. Advanced November and December scheduled appropriations for ASEM due to immediate liquidity needs. | |
| | Accounts Payable | G <ul style="list-style-type: none"> Currently working with BDO team to analyze recorded and unrecorded invoices. The ability to produce a report this week is currently TBD. | |



Able to produce report
 Not able to produce report

Other TSA Considerations Post-Maria

| TSA Cash Flow Line Item | Comments |
|---------------------------|---|
| Collections Post Account | <ul style="list-style-type: none"> Individual Income Tax, Corporate Income Tax, Cigarette Tax, Act 154, Non-Resident Withholding Tax, Alcoholic Beverages Taxes and other tax revenues are collected through the Collections Post Account. Individual/entities pay taxes owed to Hacienda at "Colecturías" sites, which are scattered throughout the island. Alternatively, individuals/entities can pay taxes via the virtual 'web colecturia'. Approximately 28 of the 62 Colecturías sites are not operating. Individuals/entities in municipalities where Colecturías sites are non-operational may not be able to pay their tax liabilities. |
| Agency Collectors Account | <ul style="list-style-type: none"> Agencies that are closed will be unable to earn revenues and collect cash for charges for services (no service is rendered if the agency is closed). Agencies that face operational challenges may be unable to remit collections to Hacienda. Conducting analysis to determine which agencies have been unable to make payments to Hacienda. |
| SUT | <ul style="list-style-type: none"> Businesses may not be able to pay SUT obligations via SURI if they are facing connectivity issues. SUT proceeds from September are not due to Hacienda until October 27th. Difficult to gauge effects of Hurricane Maria on SUT until September SUT proceeds are deposited in the TSA. October TSA inflows from SUT collections are from SUT proceeds collected by businesses prior to Hurricane Maria. As a result, post-Maria SUT collections are more in line with projections relative to other revenue concepts. Large SUT taxpayers (Wal-Mart, Home Depot, etc) represent over 50% of total SUT collections. |
| Federal Fund Inflows | <ul style="list-style-type: none"> Agencies may not be able to submit requests to the Federal Government for reimbursement of eligible expenditures if they are facing issues with connectivity. |
| Vendor Disbursements | <ul style="list-style-type: none"> Agencies may face delays in entering vouchers/invoices into Hacienda's ERP, as the process requires more manual effort without the agencies' interfaces functioning properly. |

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Glossary

| Term | Definition |
|-------------------------------------|---|
| AACA | - Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, 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, 2017. |
| AFI/RBC | - 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. |
| ASSMCA | - Administración de Servicios de Salud Mental y Contra la Adicción, or Mental Health and Addiction Services Administration, is an agency of the Commonwealth of Puerto Rico. |
| Bank Checks Paid | - A report provided by the Bank that is utilized to determine vendor payments. |
| Checks in Vault | - Refers to checks issued but physically kept in vault. |
| Collections | - Collections made by the Department of the Treasury (Treasury) at collection posts and/or the Treasury revenue collection systems; such as income taxes, excise taxes, fines and others. |
| Contingency | - Reserve account in DTPR cash flow. Related to E&Y's Expense reconciliation adjustment as per the Fiscal Plan certified on March 13, 2017. |
| DTPR | - Department of the Treasury of Puerto Rico. |
| EQB | - Environmental Quality Board, or Junta Calidad Ambiental, is an agency of the Commonwealth of Puerto Rico. |
| ERS | - Employees Retirement System means the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, a statutory trust created by Act No. 447 of May 15, 1951, as amended, to provide pension and other benefits to retired employees of the Commonwealth, its public corporations and municipalities. ERS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements. |
| 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. |
| DTPR Collection System | - This is the software system that DTPR uses for collections. |
| 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. |
| Net Payroll | - Net payroll is equal to gross payroll less tax withholdings and other deductions. |
| Nutrition Assistance Program | - 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. |
| PR Solid Waste | - Puerto Rico Solid Waste Authority. |
| PRHA | - Puerto Rico Housing Authority. |
| PRIFAS | - Puerto Rico Integrated Financial Accounting System. |
| RHUM System | - This is the software system that DTPR uses for payroll. |
| SIFC | - State Insurance Fund Corporation. |
| 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. |
| SSA | - Social Security Administration. |
| TRS | - Teachers Retirement System means the Puerto Rico System of Annuities and Pensions for Teachers, a statutory trust created to provide pension and other benefits to retired teachers of the Puerto Rico Department of Education and to the employees of the Teachers Retirement System. TRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements. |
| TSA | - Treasury Single Account means the Commonwealth's main operational account in which substantially all Commonwealth public 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. |
| Unrecorded Invoices | - Invoices that have been physically captured but are currently being manually entered into an Excel ledger DTPR. These invoices have not been captured in the accounting system. |

Introduction

- *Enclosed is the weekly Treasury Single Account ("TSA") cash flow report, supporting schedules and budget to actual variance analysis.*
- *TSA means the Commonwealth's main operational account in which substantially most Governmental public 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, 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. Furthermore, from time to time, the TSA also includes amounts held in custody by the Secretary of the Treasury for the payment of current pension benefits, including amounts deposited by the ERS, TRS and JRS.*
- *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.*
- *Data for TSA inflows/outflows is reported daily/weekly from various systems:*
 - Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow. Data is received on a daily basis.*
 - Schedule A - Collections - Source for collections information is the DTPR collections system. Data is provided on a weekly basis.*
 - Schedule B - Agency Collections - Source for the agency collections is DTPR. Data is received on a daily basis.*
 - Schedule C - Federal Fund Receipts - Source for the federal funds receipts is DTPR. Data is received on a daily basis.*
 - Schedule D - Net Payroll - Source for net payroll information is the DTPR Rhum Payroll system. Data is received on a weekly basis.*
 - Schedule E - Vendor Payments - The source for vendor payments is the Bank checks paid report and a report from the DTPR PRIFAS system.*
 - Schedule F - Other Legislative Appropriations - Source for the other legislative appropriations is DTPR. Data is received on a daily basis.*
 - Schedule G - Central Government - Partial Inventory of Known Short Term Obligations - Sources are DTPR. Data is received on a weekly basis.*
- *Data limitations and commentary:*

The government has focused on the seven schedules above because the team has been able to access reliable, timely, and detailed data to support these items. The government continues to work with DTPR and other parties to access additional reliable data that would help us provide detail in the future for other line items in the Cash Flow. One specific area the team is making headway with is the "other payroll" line. Timing updates for detailed data regarding this line item will be provided when available. Please note that weekly cash versus forecast variances will not be available until August 4th. Please refer to this section in future weekly reports for additional updates.

TSA Cash Flow Actual Results for the Week Ended October 20, 2017

| | Schedule | Prior Variance | Actual | Forecast | Variance | Actual YTD | Forecast YTD | Variance YTD | Comments |
|---|----------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|--------------------|---|
| | | YTD 10/13 | 10/20 | 10/20 | 10/20 | 10/20 | 10/20 | 10/20 | |
| <i>(figures in \$000s)</i> | | | | | | | | | |
| General & Special Revenue Fund Inflows | | | | | | | | | |
| 1 | A | (\$65,442) | \$145,547 | \$325,515 | (\$179,968) | \$1,988,172 | \$2,233,582 | (\$245,410) | 1 Collections variances are mainly driven by lower collections due to the impact of Hurricane Maria. Note that corporate income tax and Act 154 collections were not impacted as severely as other collections streams. |
| 2 | B | (59,578) | 4,691 | 13,042 | (8,351) | 101,705 | 169,635 | (67,930) | |
| 3 | | 13,829 | 13,671 | 14,339 | (668) | 298,713 | 285,552 | 13,161 | |
| 4 | | (1,162) | - | - | - | 210,426 | 211,589 | (1,162) | |
| 5 | | 28,763 | - | - | - | 80,363 | 51,600 | 28,763 | |
| 6 | | (40,669) | - | - | - | - | 40,669 | (40,669) | |
| 7 | | (\$124,260) | \$163,909 | \$352,896 | (\$188,987) | \$2,679,379 | \$2,992,626 | (\$313,247) | |
| Retirement System Inflows | | | | | | | | | |
| 8 | | (112,709) | - | - | - | - | 112,709 | (112,709) | 6 This variance is timing related and is expected to reverse later this fiscal year. |
| 9 | | - | - | - | - | 390,480 | 390,480 | - | |
| 10 | | (\$112,709) | - | - | - | \$390,480 | \$503,189 | (\$112,709) | |
| Other Inflows | | | | | | | | | |
| 11 | C | (312,618) | 57,132 | 108,461 | (51,329) | 1,368,011 | 1,731,957 | (363,947) | 11 The variance in federal fund receipts is partially offset by decreases in vendor disbursements, appropriations disbursed to ASES, and disbursements related to the Nutritional Assistance Program. The remaining variance is largely timing related. |
| 12 | | 22,642 | (1,903) | 12,539 | (14,442) | 106,380 | 98,180 | 8,200 | |
| 13 | | 1,776 | - | - | - | 1,776 | - | 1,776 | |
| 14 | | (28,766) | - | - | - | - | 28,766 | (28,766) | |
| 15 | | - | - | - | - | - | - | - | |
| 16 | | (\$316,966) | \$55,229 | \$121,000 | (\$65,771) | \$1,476,166 | \$1,858,904 | (\$382,737) | |
| 17 | | (\$553,935) | \$219,138 | \$473,896 | (\$254,758) | \$4,546,025 | \$5,354,718 | (\$808,694) | 12 Note that Other Inflows was previously inflated by ~\$9.7Million in funds transferred to the TSA from FEMA. Other inflows is shown as negative this week due to a (\$7.8Million) transfer from the TSA back to the separate account created specifically for FEMA use, partially offset by standard other inflows for the week ended 10/20 |
| Payroll Outflows | | | | | | | | | |
| 18 | D | 472 | (771) | (1,809) | 1,038 | (472,128) | (473,638) | 1,510 | 25 A portion of this week's variance represents a reversal of the previous week's negative timing variance. The remaining YTD variance is timing related and is expected to reverse in subsequent weeks. |
| 19 | | 83,339 | (43,324) | (46,387) | 3,063 | (336,467) | (422,869) | 86,402 | |
| 20 | | 8,820 | - | - | - | (195,305) | (204,125) | 8,820 | |
| 21 | | \$92,631 | (\$44,095) | (\$48,196) | \$4,101 | (\$1,003,900) | (\$1,100,631) | \$96,731 | |
| Pension Outflows | | | | | | | | | |
| 22 | | 20,852 | (0) | 80 | (80) | (605,377) | (626,149) | 20,772 | 30 This variance is timing related and expected to reverse in subsequent weeks. |
| 23 | | 21,634 | - | - | - | - | (21,634) | 21,634 | |
| 24 | | \$42,486 | (\$0) | \$80 | (\$80) | (\$605,377) | (\$647,783) | \$42,406 | |
| Appropriations - All Funds | | | | | | | | | |
| 25 | | 70,298 | (16,504) | (64,494) | 47,990 | (658,216) | (776,504) | 118,288 | 32 Variances that show lower-than-forecast vendor disbursements are largely timing related, as the release of funds to pay invoices for less essential services are being temporarily deferred at this time. |
| 26 | | (0) | - | - | - | (222,774) | (222,774) | (0) | |
| 27 | | (5,311) | - | - | - | (73,243) | (67,933) | (5,311) | |
| 28 | | 12,362 | - | - | - | (42,089) | (54,451) | 12,362 | |
| 29 | | (5,242) | - | - | - | (28,512) | (23,270) | (5,242) | |
| 30 | | 21,716 | - | (11,167) | 11,167 | (147,479) | (180,362) | 32,883 | |
| 31 | | \$93,824 | (\$16,504) | (\$75,661) | \$59,157 | (\$1,172,313) | (\$1,325,293) | \$152,980 | |
| Other Disbursements - All Funds | | | | | | | | | |
| 32 | E | 280,680 | (44,697) | (65,066) | 20,369 | (700,968) | (1,002,017) | 301,049 | 35 A portion of this week's variance represents a reversal of the previous week's positive YTD timing variance. The remaining YTD variance is timing related and is expected to reverse in subsequent weeks |
| 33 | F | (8,711) | (2,447) | (10,921) | 8,474 | (119,981) | (119,744) | (237) | |
| 34 | | (31,097) | (4,312) | (11,701) | 7,389 | (221,072) | (197,363) | (23,708) | |
| 35 | | 26,488 | (46,380) | (38,322) | (8,058) | (592,103) | (610,533) | 18,430 | |
| 36 | | 24,048 | - | - | - | (24,718) | (48,766) | 24,048 | |
| 37 | | 148,000 | - | - | - | - | (148,000) | 148,000 | |
| 38 | | \$439,409 | (\$97,836) | (\$126,010) | \$28,174 | (\$1,658,841) | (\$2,126,423) | \$467,582 | |
| 39 | | \$668,349 | (\$158,436) | (\$249,787) | \$91,351 | (\$4,440,431) | (\$5,200,131) | \$759,700 | |
| 40 | | \$114,414 | \$60,702 | \$224,109 | (\$163,407) | \$105,594 | \$154,588 | (\$48,994) | |
| 41 | | - | 1,843,890 | 1,729,476 | 114,414 | 1,798,997 | 1,798,997 | - | |
| 42 | | \$114,414 | \$1,904,591 | \$1,953,585 | (\$48,994) | \$1,904,591 | \$1,953,585 | (\$48,994) | |

Footnotes:

- (a) Includes collections flowing through DTPR collection system. Further detail provided in Schedule A.
- (b) Inflows related to the State Insurance Fund, the Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.
- (c) Payroll is paid bi-weekly approximately on the 15th and 30th of each month.
- (d) Disbursements to third-party entities for various employee withholdings such as social security, insurance, and other fringe benefits and deductions.
- (e) Police payroll is reflected individually because it is paid through a separate bank account. Also, the police payroll line item shown in the TSA cash flow is gross (i.e. inclusive of Other Payroll Related items).
- (f) Includes payments to third-party vendors as well as intergovernmental payments to other agencies.
- (g) Refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.
- (h) Excludes BPPR Account with balance of approximately \$146mm; Amounts deposited in GDB subject to GDB restructuring.

Puerto Rico Department of Treasury | AAFAF
 Schedule A: Collections Detail

As of October 20, 2017

| | Actual | YTD |
|--|------------------|--------------------|
| <i>(figures in \$000s)</i> | 10/20 | FY18 |
| General Fund: | | |
| 1 Individuals | \$27,332 | \$513,628 |
| 2 Corporations | 21,762 | 374,059 |
| 3 Non Residents Withholdings | 14,495 | 154,775 |
| 4 Act 154 | 47,071 | 453,563 |
| 5 Alcoholic Beverages | 6,680 | 64,458 |
| 6 Cigarettes | 87 | 36,050 |
| 7 Motor Vehicles | 4,665 | 84,586 |
| 8 Other General Fund | 3,189 | 66,648 |
| 9 Total General Fund | \$125,280 | \$1,747,768 |
| Special Revenue Funds: (a) | | |
| 10 AACA Pass Through | 369 | 16,264 |
| 11 AFI/RBC Pass Through | 62 | 4,208 |
| 12 ASC Pass Through | 433 | 18,618 |
| 13 HTA Pass Through | 4,661 | 149,480 |
| 14 Total Other Special Revenue Fund | 525 | 19,961 |
| 15 Total Special Revenue Funds | \$6,049 | \$208,531 |
| 16 Total Collections from DTPR Collections System | \$131,329 | \$1,956,299 |
| 17 Collections Variance to TSA Cash Flow (b) | \$14,218 | \$31,872 |
| 18 Total Collections | \$145,547 | \$1,988,172 |

Source: DTPR, collection system

Footnotes:

(a) Special Revenue Fund Collections are pledged to specific public corporations and are known as "pass-through" accounts.

(b) Due to timing. Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.

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Schedule B: Agency Collections Detail

As of October 20, 2017

(figures in \$000s)

| <u>Agency</u> | <u>Actual</u> <u>10/20</u> | <u>YTD</u> <u>FY18</u> |
|--|-------------------------------|---------------------------|
| 1 Health | \$1,446 | \$30,741 |
| 2 Treasury | 1,763 | 9,216 |
| 3 Education | 7 | 938 |
| 4 Natural and Environ. Resources | 0 | 2,895 |
| 5 Horse Racing Industry and Sport Adm. | 7 | 1,237 |
| 6 Emergency Medical Services Corps | - | 1,452 |
| 7 Treasury | - | 9,120 |
| 8 Office Commissioner of Insurance | 57 | 1,463 |
| 9 Labor and Human Resources | 14 | 11,252 |
| 10 Human Resources Office | - | 650 |
| 11 Public Services Commission | - | 748 |
| 12 Environmental Quality Board | - | 487 |
| 13 Correction and Rehabilitation | 516 | 2,109 |
| 14 General Services Adm. | 53 | 1,728 |
| 15 Industrial Tax Exemption Office | 22 | 389 |
| 16 Housing | - | 1,601 |
| 17 Permit Mg. Office & Planning Board | 7 | 524 |
| 18 Office Finan. Inst. Commissioner | 150 | 8,867 |
| 19 Others (a) | 649 | 16,289 |
| 20 Total | \$4,691 | \$101,705 |

Source: DTPR

Footnotes:

(a) Inflows related to ASSMCA, Department of Transportation and Public Works, Firefighters Corps, Department of Agriculture, and others.

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Schedule C: Federal Funds Receipts Detail

As of October 20, 2017

| | Actual | YTD |
|-----------------------------------|-----------------|--------------------|
| | 10/20 | FY18 |
| <i>(figures in \$000s)</i> | | |
| Agency | | |
| 1 Education | \$10,579 | \$206,516 |
| 2 Adm. Socioeconomic. Dev. Family | 34,720 | 591,890 |
| 3 Health | 3,063 | 497,593 |
| 4 Vocational Rehabilitation Adm. | – | 5,102 |
| 5 Families and Children Adm. | – | 9,588 |
| 6 Environmental Quality Board | – | 3,265 |
| 7 Family | – | 724 |
| 8 Others (a) | 8,770 | 53,333 |
| 9 Total | \$57,132 | \$1,368,011 |

Source: DTPR

Footnotes:

(a) Inflows related to the Human Resources Office, Public Services Commission, Environmental Quality Board, Department of Correction and Rehabilitation, and others.

Schedule D: Net (a) Payroll Detail

| | Actual | YTD |
|---|--------------|------------------|
| (figures in \$000s) | 10/20 | FY18 |
| General Fund | | |
| 1 Education | – | \$182,642 |
| 2 Correction and Rehab | – | 34,901 |
| 3 Health | – | 14,827 |
| 4 All Other Agencies (b) | – | 120,483 |
| 5 Total General Fund | – | \$352,853 |
| Special Revenue Funds | | |
| 6 Education | – | 66 |
| 7 Correction and Rehab | – | – |
| 8 Health | – | 4,058 |
| 9 All Other Agencies (b) | – | 19,889 |
| 10 Total Special Revenue Funds | – | \$24,013 |
| Federal Funds | | |
| 11 Education | – | \$57,889 |
| 12 Correction and Rehab | – | 75 |
| 13 Health | – | 12,452 |
| 14 All Other Agencies (b) | – | 19,675 |
| 15 Total Federal Funds | – | \$90,091 |
| 16 Total Net Payroll from Payroll System | – | \$466,958 |
| 17 Unreconciled Net Payroll (c) | \$771 | \$5,170 |
| 18 Total Net Payroll (d) | \$771 | \$472,128 |

Source: DTPR, Rhum system

Footnotes:

(a) Net payroll data provided by DTPR allows for a reliable break down analysis.

(b) Includes Firefighter Corps, National Guard, Public Housing Administration, Natural Resources Administration, and others.

(c) Due to timing. In addition, EQB net payroll is not included in RHUM payroll system and has not been provided by DTPR.

(d) Net payroll is equal to gross payroll less tax withholdings and other deductions.

Puerto Rico Department of Treasury | AAFAF
Schedule E: Vendor Disbursements Detail

As of October 20, 2017

| <i>(figures in \$000s)</i> | | Actual | YTD |
|------------------------------|---|-----------------|------------------|
| | | 10/20 | FY18 |
| General Fund | | | |
| 1 | Education | \$4,114 | \$109,294 |
| 2 | Justice | 15 | 6,550 |
| 3 | Health | 2,444 | 31,616 |
| 4 | All Other Agencies (a) | 3,418 | 179,519 |
| 5 | Total General Fund | \$9,991 | \$326,980 |
| Special Revenue Funds | | | |
| 6 | Education | 2,459 | 22,913 |
| 7 | Justice | 0 | 2,410 |
| 8 | Health | 1,445 | 39,115 |
| 9 | All Other Agencies (a) | 983 | 70,195 |
| 10 | Total Special Revenue Funds | \$4,887 | \$134,633 |
| Federal Funds | | | |
| 11 | Education | 8,791 | 79,143 |
| 12 | Justice | 83 | 4,106 |
| 13 | Health | 2,772 | 49,867 |
| 14 | All Other Agencies (a) | 2,515 | 57,319 |
| 15 | Total Federal Funds | \$14,161 | \$190,436 |
| 16 | Total Vendor Disbursements from System | \$29,039 | \$652,048 |
| 17 | Unreconciled Vendor Disbursements (b) | \$15,659 | \$48,920 |
| 18 | Total Vendor Disbursements | \$44,697 | \$700,968 |

Source: Bank checks paid report and DTPR, PRIFAS system

Footnotes:

(a) Includes ASSMCA, Fighfighters Corps, Emergency Medical Corps, Natural Resources Administration, and others.

(b) Pending reconciliation between bank systems and DTPR systems.

Puerto Rico Department of Treasury | AAFAF
Schedule F: Other Legislative Appropriations Detail

As of October 20, 2017

(figures in \$000s)

Agency

| | Actual | YTD |
|--|---------------|-------------|
| | 10/20 | FY18 |
| Correctional Health | – | \$16,682 |
| House of Representatives | – | 15,846 |
| Puerto Rico Senate | – | 13,644 |
| Office of the Comptroller | – | 12,453 |
| Comprehensive Cancer Center | 1,917 | 7,667 |
| Legislative Donations Committee | – | 6,667 |
| Superintendent of the Capitol | – | 5,049 |
| Institute of Forensic Sciences | – | 4,960 |
| Martín Peña Canal Enlace Project Corporation | – | 3,651 |
| Authority of Public-Private Alliances (projects) | – | 3,566 |
| Legislative Services | – | 3,492 |
| Housing Financing Authority | – | 3,158 |
| All Others | 530 | 23,147 |

| | | |
|---|----------------|------------------|
| Total Other Legislative Appropriations | \$2,447 | \$119,981 |
|---|----------------|------------------|

Source: DTPR

Footnotes:

(a) Includes the Solid Waste Authority, Public Broadcasting Corporation, Musical Arts Corporation, and several other agencies.