



Puerto Rico Department of Treasury

Treasury Single Account ("TSA") FY 2021 Cash Flow

As of September 4, 2020

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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 Receipts | - 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. |
| 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 weekly YTD FY2021 actual results compared to the FY2021 Liquidity Plan and FY2020 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.

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Executive Summary - TSA Cash Flow Actual Results

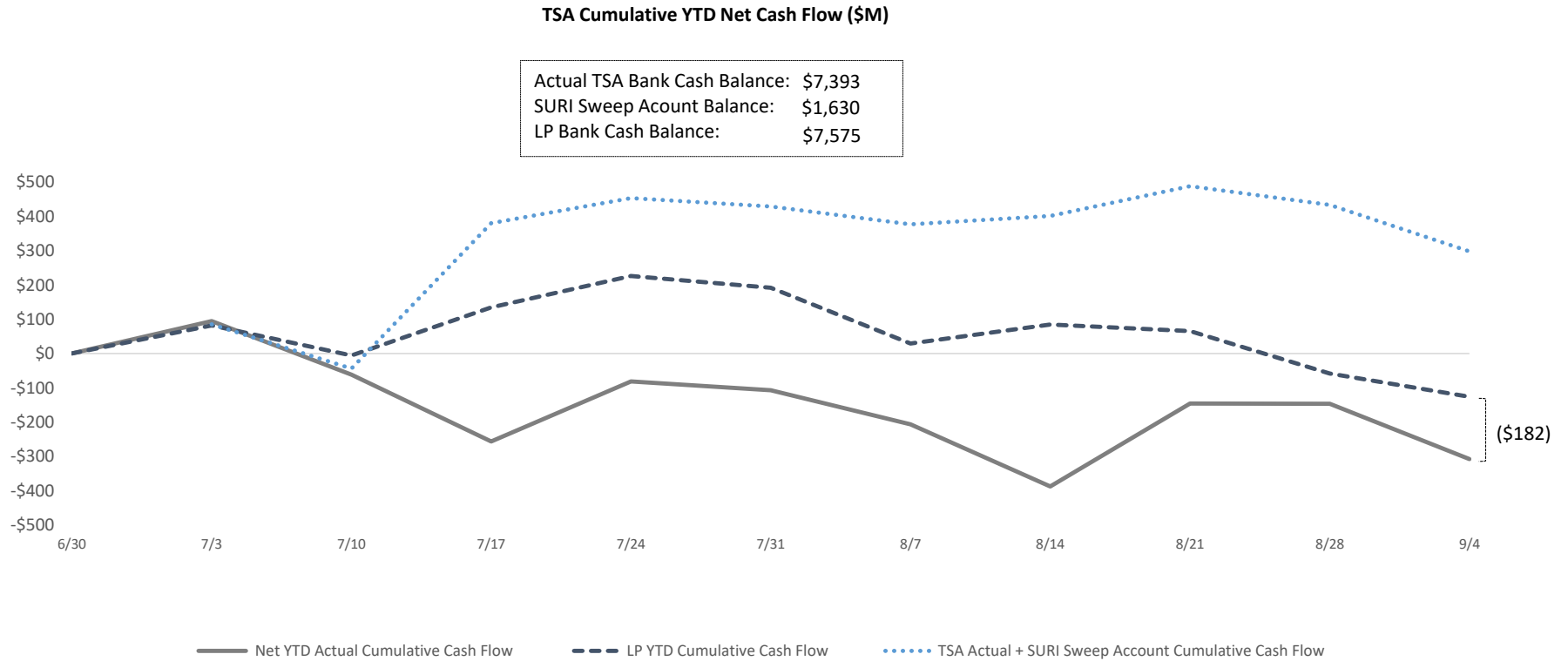
(figures in Millions)

| | | | |
|--------------------|------------------|-------------------|----------------------------|
| Bank Cash Position | Weekly Cash Flow | YTD Net Cash Flow | YTD Net Cash Flow Variance |
| \$7,393 | (\$161) | (\$308) | (\$182) |

Bridge from FY21 Liquidity Plan projected TSA Cash Balance to actual FY21 TSA Cash Balance as of September 4, 2020

| Cash Flow line item | Variance Bridge (\$M) | Comments |
|---|-----------------------|--|
| Liquidity Plan Projected Cash Balance 9/4/20: | \$ 7,575 | 1. Throughout July and August, complications with the revenue recognition process at DTPR has slowed the recording of certain revenues and subsequently certain state-funded budgetary transfers from the TSA that are funded by these revenues. This variance is expected to reverse in subsequent months. 2. Vendor disbursements variance is mainly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods. The YTD build in AP suggests the variance is partially due to temporary invoice payment delays. 3. Other disbursements variance is primarily driven by a reprogramming of \$34M in FY20 budgeted capital expenditures to ASEM for capital expenditures. The transfer was executed in FY21 on August 10, 2020. 4. TSA receipts of state collections are approximately \$353M behind plan. This is offset by the increase in the SURI sweep account balance, which has increased by \$606M this fiscal year. As the reconciliation process improves, the SURI sweep account balance will be transferred to the TSA, offsetting the collections variance. |
| 1 GF Appropriations | 186 | |
| 2 Vendor Disbursements | 127 | |
| 3 Other State-Funded Disbursements | (58) | |
| 4 State Collections | (353) | |
| All Other | (84) | |
| Actual TSA Cash Balance | \$ 7,393 | |
| SURI GenTax Sweep Account Balance | 1,630 | |
| TSA Plus Sweep Account Balance | \$ 9,023 | |

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YTD TSA Cash Flow Summary - Actual vs LP



YTD Actuals vs. Liquidity Plan

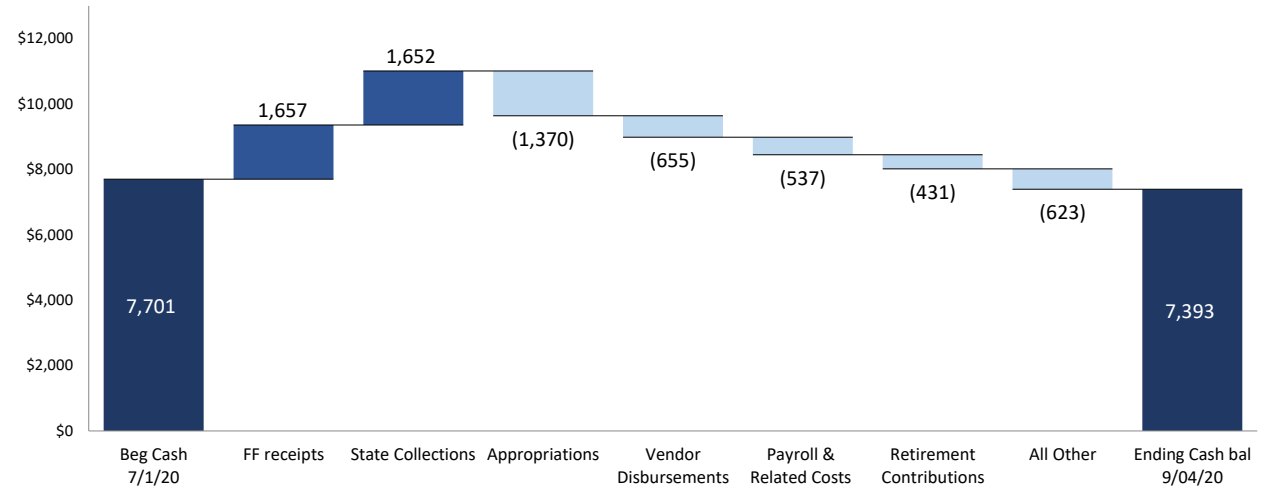
YTD net cash flow is -\$308M and cash flow variance to the Liquidity Plan is -\$182M. Lower than expected cash flow is mainly driven by operational delays in sweeping cash from the main collection account into the TSA due to the ongoing transition to SURI. This difference is expected to be offset in the first quarter this fiscal year.

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YTD Cash Flow Summary - TSA Cash Flow Actual Results

Net Cash Flow - YTD Actuals

- 1.) Federal Fund inflows of \$1,657M represent 48% of YTD inflows, but are largely offset by Federal Fund disbursements, with YTD net deficit of \$37M (Refer to page 13 for additional detail). Secondary positive drivers are strong General Fund collections and spending within budget

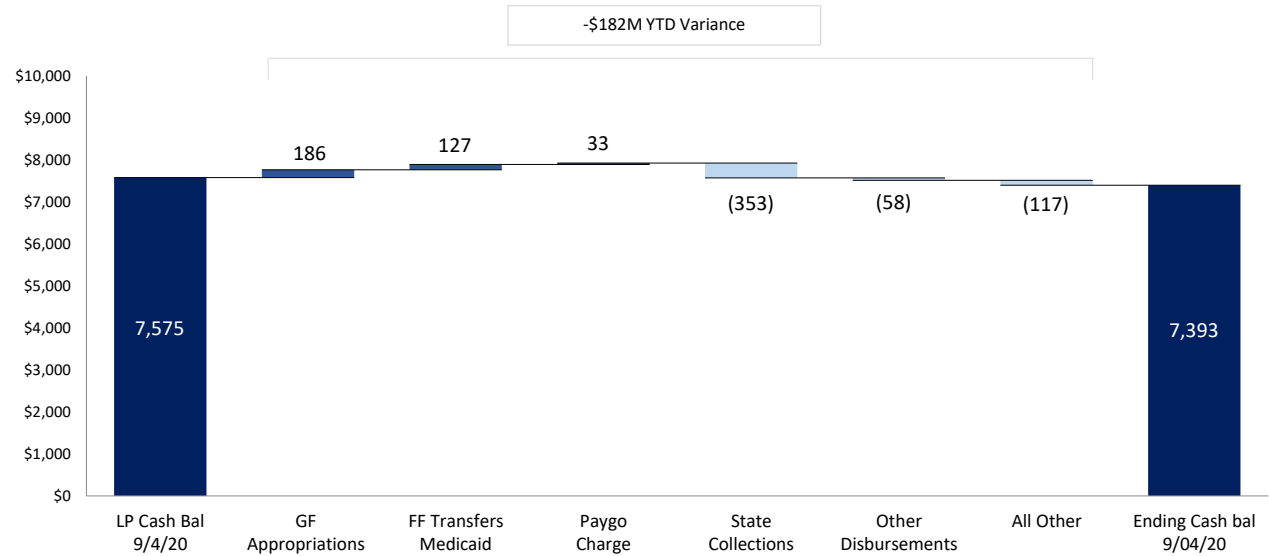
TSA YTD Cash Flow Actuals: Key Cash Flow Concepts (\$M)



Net Cash Flow YTD Variance - LP vs. Actual

- 1.) The negative variance in YTD collections is mainly driven by operational delays in sweeping cash from the main collection account into the TSA due to the ongoing transition to SURI. This difference is expected to be offset in the first quarter this fiscal year.

TSA YTD Top Cash Flow Variances (\$M)



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TSA Cash Flow Actual Results for the Week Ended September 4, 2020

| | | FY21 Actual | FY21 LP | Variance | FY21 Actual | FY21 LP | FY20 Actual | Variance |
|---|---|----------------|----------------|----------------|------------------|------------------|------------------|-------------------------|
| (figures in Millions) | | 9/4 | 9/4 | 9/4 | YTD | YTD | YTD (a) | YTD FY21 vs YTD FY20 |
| State Collections | | | | | | | | |
| 1 | General fund collections (b) | \$89 | \$127 | (\$37) | \$1,116 | \$1,285 | \$2,002 | (\$170) |
| 2 | Deferred GF Receipts (COVID-19 Exec Action) | — | 16 | (16) | 357 | 546 | — | (189) |
| 3 | Other fund revenues & Pass-throughs (c) | 3 | — | 3 | 35 | 30 | 197 | 5 |
| 4 | Special Revenue receipts | 3 | 7 | (4) | 90 | 80 | 79 | 10 |
| 5 | All Other state collections (d) | 8 | 6 | 3 | 55 | 64 | 60 | (9) |
| 6 | Sweep Account Transfers | — | — | — | — | — | — | — |
| 7 | Subtotal - State collections (e) | \$105 | \$156 | (\$51) | \$1,652 | \$2,005 | \$2,337 | (\$353) |
| Federal Fund Receipts | | | | | | | | |
| 8 | Medicaid | — | 11 | (11) | 818 | 894 | 245 | (76) |
| 9 | Nutrition Assistance Program | 30 | 42 | (13) | 525 | 353 | 487 | 173 |
| 10 | All Other Federal Programs | 29 | 46 | (17) | 220 | 429 | 362 | (209) |
| 11 | Other | 1 | 5 | (4) | 94 | 88 | — | 6 |
| 12 | Subtotal - Federal Fund receipts | \$59 | \$104 | (\$45) | \$1,657 | \$1,764 | \$1,095 | (\$106) |
| Balance Sheet Related | | | | | | | | |
| 13 | Paygo charge | 4 | 45 | (41) | 123 | 90 | 128 | 33 |
| 14 | Other | — | — | — | — | — | — | — |
| 15 | Subtotal - Other Inflows | \$4 | \$45 | (\$41) | \$123 | \$90 | \$128 | \$33 |
| 16 | Total Inflows | \$168 | \$305 | (\$137) | \$3,432 | \$3,858 | \$3,560 | (\$426) |
| Payroll and Related Costs (f) | | | | | | | | |
| 17 | General fund (i) | (23) | (33) | 10 | (425) | (447) | (476) | 22 |
| 18 | Federal fund | (7) | (1) | (6) | (88) | (90) | (97) | 2 |
| 19 | Other State fund | (2) | (0) | (1) | (25) | (20) | (27) | (5) |
| 20 | Subtotal - Payroll and Related Costs | (\$32) | (\$34) | \$2 | (\$537) | (\$557) | (\$601) | \$20 |
| Operating Disbursements (g) | | | | | | | | |
| 21 | General fund (i) | (47) | (35) | (13) | (303) | (307) | (232) | 3 |
| 22 | Federal fund | (17) | (45) | 28 | (236) | (339) | (390) | 103 |
| 23 | Other State fund | (6) | (12) | 6 | (116) | (137) | (124) | 21 |
| 24 | Subtotal - Vendor Disbursements | (\$70) | (\$92) | \$22 | (\$655) | (\$783) | (\$747) | \$127 |
| State-funded Budgetary Transfers | | | | | | | | |
| 25 | General Fund (i) | (94) | (159) | 65 | (319) | (505) | (539) | 186 |
| 26 | Other State Fund | (12) | — | (12) | (46) | (64) | (49) | 17 |
| 27 | Subtotal - Appropriations - All Funds | (\$106) | (\$159) | \$53 | (\$366) | (\$568) | (\$588) | \$203 |
| Federal Fund Transfers | | | | | | | | |
| 28 | Medicaid | — | (11) | 11 | (818) | (945) | (241) | 127 |
| 29 | Nutrition Assistance Program | (32) | (42) | 11 | (520) | (353) | (460) | (167) |
| 30 | All other federal fund transfers | (10) | (5) | (5) | (32) | (45) | — | 13 |
| 31 | Subtotal - Appropriations - All Funds | (\$42) | (\$59) | \$17 | (\$1,370) | (\$1,343) | (\$701) | (\$27) |
| Other Disbursements - All Funds | | | | | | | | |
| 32 | Retirement Contributions | (8) | — | (8) | (431) | (435) | (424) | 4 |
| 33 | Tax Refunds & other tax credits (h) (i) | (47) | (14) | (33) | (276) | (254) | (66) | (22) |
| 34 | Title III Costs | (7) | (1) | (5) | (44) | (29) | (30) | (15) |
| 35 | State Cost Share | — | — | — | — | — | (34) | — |
| 36 | Milestone Transfers | — | (14) | 14 | (2) | (14) | — | 12 |
| 37 | Custody Account Transfers | — | — | — | — | (2) | — | 2 |
| 38 | Cash Reserve | — | — | — | — | — | — | — |
| 39 | All Other | (18) | — | (18) | (58) | — | (46) | (58) |
| 40 | Subtotal - Other Disbursements - All Funds | (\$79) | (\$29) | (\$49) | (\$811) | (\$733) | (\$600) | (\$78) |
| 41 | Total Outflows | (\$329) | (\$373) | \$44 | (\$3,740) | (\$3,985) | (\$3,236) | \$245 |
| 42 | Net Operating Cash Flow | (\$161) | (\$67) | (\$93) | (\$308) | (\$126) | \$324 | (\$182) |
| 43 | Bank Cash Position, Beginning (j) | 7,554 | 7,642 | (88) | 7,701 | 7,701 | 7,225 | — |
| 44 | Bank Cash Position, Ending (j) | \$7,393 | \$7,575 | (\$182) | \$7,393 | \$7,575 | \$7,550 | (\$182) |

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

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FY20 TSA Cash Flow Actual Results - Footnotes

Footnotes:

- (a) Represents FY2020 actual results through September 6, 2019.
- (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, the "General Fund 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.
- (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 FY21 from earnings on the TSA cash balance.
- (e) As of September 4, 2020, there are \$1,630M in collections in the SURI sweep account pending reconciliation and transfer to the TSA.
- (f) Represents total gross payroll. Gross payroll includes net payroll disbursed to government employees, cash transfers to the Police Department for payroll costs, and other payroll related costs (employee withholdings, social security, insurance, and other deductions).
- (g) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.
- (h) Includes Federally Funded Employee Retention Credits.
- (i) These line items include transfers out of the TSA related to the COVID-19 Emergency Measures Support Package. Total TSA outflows related to the COVID-19 Emergency Measures Support Package are approximately \$466M as of September 4, 2020. Of this amount, \$459M was disbursed in FY2020 and \$8M in FY2021.
- (j) Excludes BPPR Clawback Accounts (for clawback revenues prior to June 2016) of \$147M.

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General Fund Collections Summary

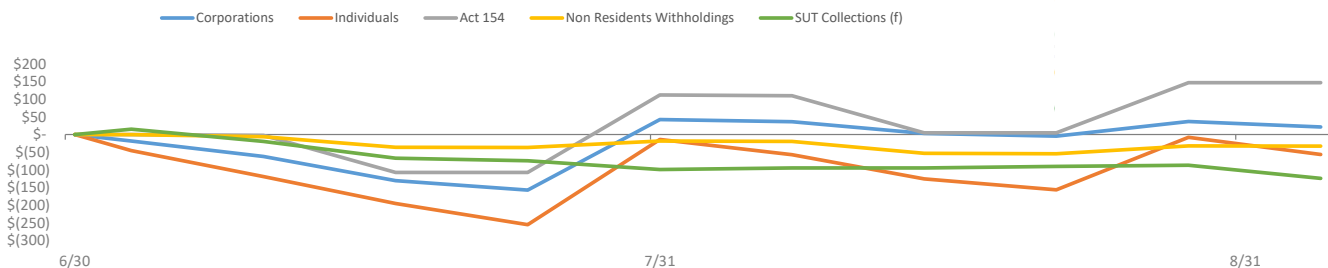
Key Takeaways / Notes

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

1.) The ongoing transition from Hacienda Colecturia to the new SURI platform has temporarily lengthened the process of reconciling and transferring collections held in a sweep account to the TSA. This has resulted in TSA cash receipts of General Fund revenues trailing forecast, while General Fund revenues including those in the sweep account are ahead of forecast. There are currently \$1,630M in collections in the sweep account pending reconciliation and transfer to the TSA. Due to the ongoing transition of various gross tax collections from Hacienda Colecturia to SURI, revenue concept detail for general tax SURI collections from September 1, 2020, through the date of this report is not available at this time. Other General Fund revenue includes receipts that have not been allocated to other concepts and this amount is approximately \$228M as of the date of this report. DTPR is continuing to reconcile revenues pertaining to FY20 that were collected in FY21 as a result of deferrals and extensions, as well as other pass-through and moratorium revenues that were previously non-General Fund. Deferred FY20 revenue amounts are only available through July 31, 2020. The collections schedule will be updated as information becomes available.

| General Fund Collections | Actual (a) | LP | Var \$ | Var % |
|--|-----------------|-----------------|-----------------|-------------|
| | YTD 9/4 | YTD 9/4 | YTD 9/4 | YTD 9/4 |
| General Fund Collections | | | | |
| Corporations | \$286 | \$266 | \$21 | 8% |
| FY21 Collections | 94 | 128 | (33) | -26% |
| FY21 CIT for FEDE (Act 73-2008) (b) | 7 | 8 | (0) | -6% |
| FY20 Deferrals/Extensions | 185 | 130 | 55 | 42% |
| Individuals | 494 | 550 | (57) | -10% |
| FY21 Collections | 349 | 309 | 40 | 13% |
| FY20 Deferrals/Extensions | 144 | 241 | (97) | -40% |
| Act 154 | 365 | 218 | 147 | 67% |
| Non Residents Withholdings | 42 | 76 | (34) | -45% |
| FY21 Collections | 40 | 73 | (33) | -45% |
| FY21 NRW for FEDE (Act 73-2008) (b) | 1 | 2 | (1) | -54% |
| Motor Vehicles | 85 | 47 | 38 | 81% |
| Rum Tax (c) | 72 | 28 | 44 | 161% |
| Alcoholic Beverages | 45 | 40 | 5 | 13% |
| Cigarettes (d) | 21 | 18 | 4 | 20% |
| HTA | 63 | 95 | (32) | -33% |
| Gasoline Taxes | 12 | 29 | (17) | -59% |
| Gas Oil and Diesel Taxes | 2 | 4 | (2) | -57% |
| Vehicle License Fees (\$15 portion) | 7 | 4 | 4 | 101% |
| Vehicle License Fees (\$25 portion) | 18 | 19 | (1) | -5% |
| Petroleum Tax | 18 | 37 | (19) | -50% |
| Other | 7 | 3 | 4 | 113% |
| CRUDITA | 12 | 43 | (31) | -72% |
| Other General Fund | 325 | 59 | 266 | 450% |
| Total (e) | \$1,810 | \$1,439 | \$371 | 26% |
| SUT Collections (e) | 268 | 393 | (124) | -32% |
| FY21 Collections | 240 | 218 | 23 | 10% |
| FY20 Deferrals/Extensions | 28 | 175 | (147) | -84% |
| Total General Fund Collections (f) | \$ 2,078 | \$ 1,831 | \$ 247 | 13% |
| Less YTD Increase in Sweep Account Balance | | (606) | | |
| Total TSA Cash General Fund Collections | \$ 1,473 | \$ 1,831 | \$ (359) | -20% |

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) This amount includes rum tax moratorium revenues.
- (d) Includes some cigarette tax collections that are subsequently passed through to HTA, PRMBA and other.
- (e) SUT collections excludes PSTBA, FAM & CINE, and only includes the amounts deposited into the TSA for General Fund use.
- (f) This amount includes year-to-date collections in the SURI sweep account, which also holds some SRF collections pending reconciliation.

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Other State Fund Collections Summary (a)

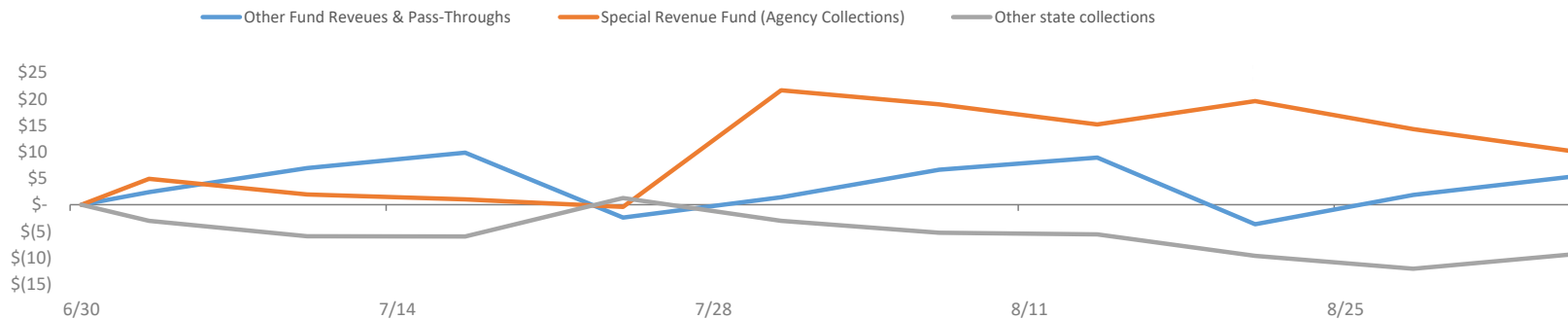
Key Takeaways / Notes

- 1.) Other state fund collections are ahead of the Liquidity Plan. Small overall 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 9/4 | LP YTD 9/4 | Var \$ YTD 9/4 | Var % YTD 9/4 |
|---|-----------------------|---------------|-------------------|------------------|
| Other State Fund Collections | | | | |
| Other Fund Revenues & Pass-Throughs | \$35 | \$30 | \$5 | 18% |
| Electronic Lottery | - | - | - | NA |
| Cigarettes (PRITA) | 6 | 6 | - | 0% |
| ASC Pass Through | 2 | 3 | (1) | -27% |
| ACCA Pass Through | 17 | 11 | 6 | 50% |
| Other | 9 | 9 | 0 | 5% |
| Special Revenue Fund (Agency Collections) | 90 | 80 | 10 | 13% |
| Department of Education | 11 | 3 | 8 | 271% |
| Department of Health | 9 | 14 | (5) | -37% |
| Department of State | 9 | 3 | 6 | 234% |
| All Other | 61 | 60 | 1 | 2% |
| Other state collections | 55 | 64 | (9) | -15% |
| Bayamón University Hospital | 1 | 2 | (0) | -23% |
| Adults University Hospital (UDH) | 6 | 4 | 1 | 31% |
| Pediatic University Hospital | 4 | 3 | 0 | 11% |
| Commisioner of the Financial Institution | 3 | 5 | (2) | -41% |
| Department of Housing | 4 | 2 | 2 | 67% |
| All Other | 37 | 48 | (10) | -22% |
| Total | \$180 | \$174 | \$6 | 3% |

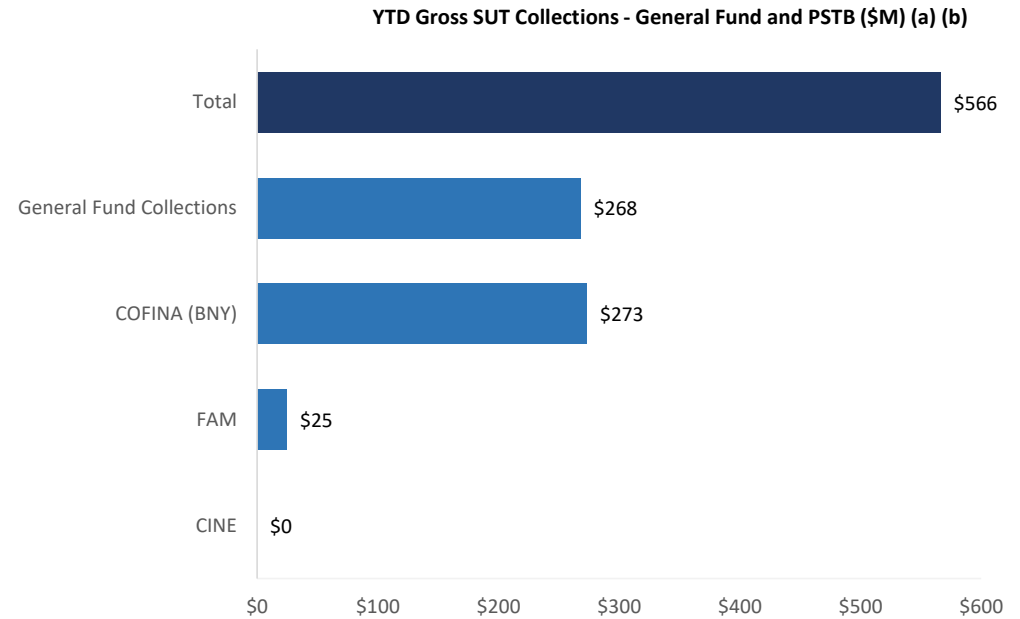
YTD Other State Fund Receipts Cumulative Variance Liquidity Plan vs. Actual Cumulative Variance by Category (\$M)



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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 FY21 is \$447.5 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 4, 2020 there is \$48M 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.

Puerto Rico Department of Treasury | AAFAF
Federal Funds Net Cash Flow Summary (a)(b)

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. These funds are held in a separate account outside of TSA and being disbursed according to the Strategic Disbursement Plan. Some of the measures are initially paid out through TSA, and later reimbursed from the CRF account. Additionally, \$400 million was transferred out of TSA to advance a portion of the \$1,200 CARES Act stimulus checks to individuals on May 1, 2020, and subsequently reimbursed on May 7, 2020. This transfer and reimbursement flowed through the Other Disbursements line of the cash flow summary.

Weekly FF Net Surplus (Deficit)

| | | | | | |
|---|--------------|----------------|---------------|---------------|---------------|
| Medicaid (ASES) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Nutritional Assistance Program (NAP) | 30 | (32) | (2) | - | (2) |
| Payroll / Vendor Disbursements / Other Federal Programs | 29 | (24) | 5 | (0) | 5 |
| Coronavirus Relief Fund (CRF) | 1 | (10) | (10) | - | (10) |
| Total | \$ 59 | \$ (66) | \$ (7) | \$ (0) | \$ (7) |

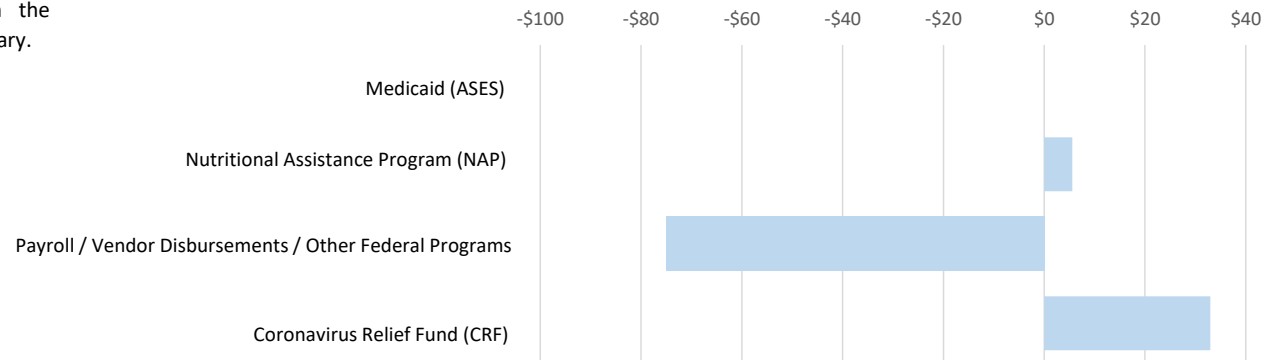
| FF Inflows | FF Outflows | Net Cash | | Variance |
|--------------|----------------|---------------|------------------|---------------|
| | | Flow | LP Net Cash Flow | |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | (32) | (2) | - | (2) |
| 29 | (24) | 5 | (0) | 5 |
| 1 | (10) | (10) | - | (10) |
| \$ 59 | \$ (66) | \$ (7) | \$ (0) | \$ (7) |

YTD Cumulative FF Net Surplus (Deficit)

| | | | | | |
|---|-----------------|-------------------|----------------|---------------|----------------|
| Medicaid (ASES) | \$ 818 | \$ (818) | \$ - | \$ (51) | \$ 51 |
| Nutritional Assistance Program (NAP) | 525 | (520) | 6 | - | 6 |
| Payroll / Vendor Disbursements / Other Federal Programs | 220 | (295) | (75) | - | (75) |
| Coronavirus Relief Fund (CRF) | 94 | (61) | 33 | 42 | (9) |
| Total | \$ 1,657 | \$ (1,694) | \$ (37) | \$ (9) | \$ (28) |

| FF Inflows | FF Outflows | Net Cash | | Variance |
|-----------------|-------------------|----------------|------------------|----------------|
| | | Flow | LP Net Cash Flow | |
| \$ 818 | \$ (818) | \$ - | \$ (51) | \$ 51 |
| 525 | (520) | 6 | - | 6 |
| 220 | (295) | (75) | - | (75) |
| 94 | (61) | 33 | 42 | (9) |
| \$ 1,657 | \$ (1,694) | \$ (37) | \$ (9) | \$ (28) |

YTD Federal Funds Net Cash Flows (\$M)



Footnotes

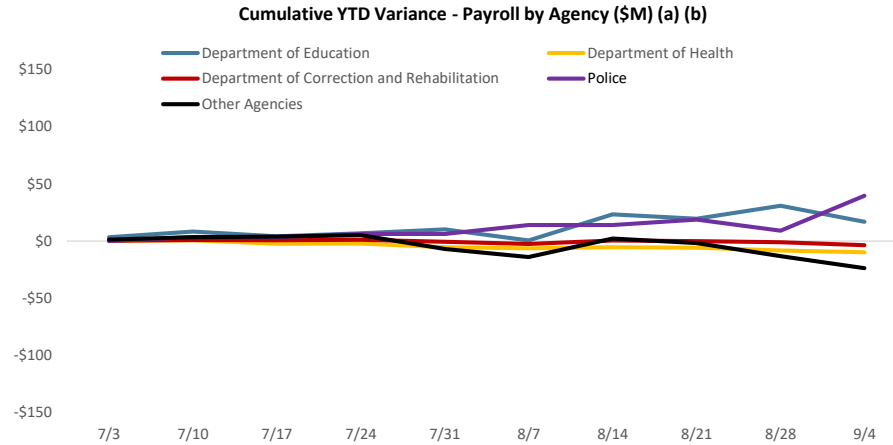
- (a) Please note that federal fund classification as represented here is based on the fund classification at the point of transaction. Agencies regularly review cash transactions and make accounting adjustments that result in fund reclassifications.
- (b) Note that the Liquidity Plan will generally project a YTD deficit and surplus each week for Medicaid and CRF funding, respectively. This is due to deficit and surpluses carried forward from FY20 (FY20 federal receipts in excess of FY20 federal fund outlays and spending prior to CRF reimbursement) that were assumed to unwind throughout the first quarter of FY21 as funds received in FY20 were utilized, thus resulting in projected net cash flow deficits and surpluses for the full year FY21 in Medicaid funding (-\$51M) and CRF (\$42M), yielding a projected -\$9m

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

Key Takeaways / Notes : Gross Payroll

- 1.) Gross payroll is tracking FY21 forecasts to date, with minimal variance through the first month of the fiscal year. Positive variance in DOE is expected to be timing related and may be offset by future months as the adjusted school year begins. All other agency variances are assumed to be temporary at this time.

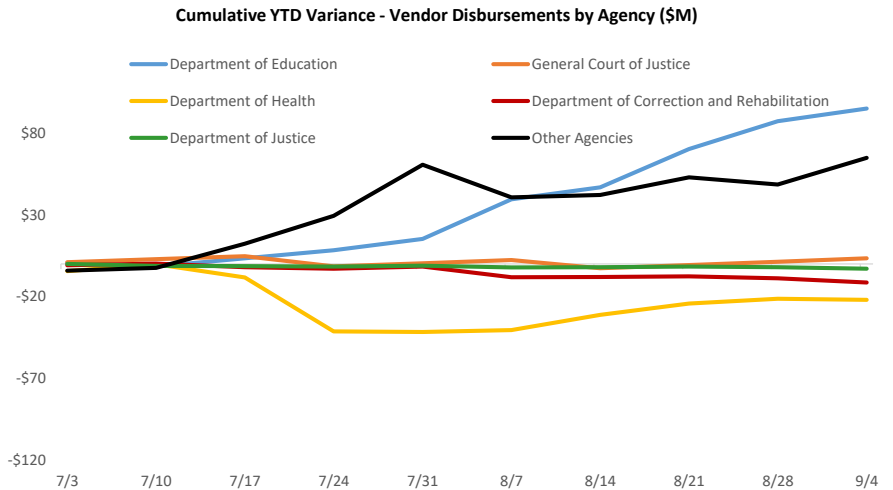
| Gross Payroll (\$M) (a) | YTD Variance |
|---|--------------|
| Agency | |
| Police | \$ 40 |
| Department of Education | 17 |
| Department of Correction & Rehabilitation | (4) |
| Department of Health | (10) |
| All Other Agencies | (24) |
| Total YTD Variance | \$ 20 |



Key Takeaways / Notes : Vendor Disbursements

- 1.) Vendor disbursements variance is mainly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods. The YTD build in AP suggests the variance is partially due to temporary invoice payment delays.

| Vendor Disbursements (\$M) | YTD Variance |
|---|---------------|
| Agency | |
| Department of Education | \$ 95 |
| General Court of Justice | 3 |
| Department of Justice | (3) |
| Department of Correction & Rehabilitation | (11) |
| Department of Health | (22) |
| All Other Agencies | 65 |
| Total YTD Variance | \$ 127 |



Footnotes

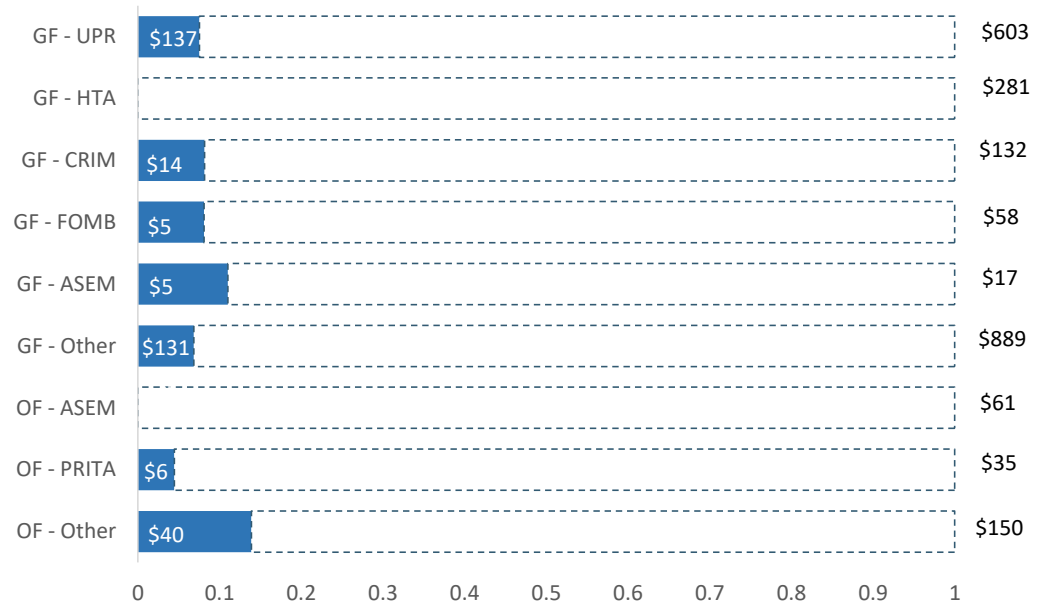
(a) Gross Payroll is equal to the sum of: (i) Net Payroll by Agency from the DTPR RHUM system; (ii) Other Payroll and (iii) Cash outlays for wage garnishments by Agency.

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 FY21 divided into twelve, subject to a 2.5% holdback through the first nine months of the fiscal year. 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. Throughout July, complications with the revenue recognition process at DTPR has slowed the recording of certain revenues and subsequently certain state-funded budgetary transfers from the TSA. Neither PRIDCO nor ASES have received budgetary transfers thus far in Fiscal Year 2021, driving \$100M of the Other General Fund variance.

YTD FY2021 Budgeted Appropriations Executed (\$M)



Remaining Appropriation Budget (\$M)

| Entity Name | Actual YTD | Full Year | Remaining |
|--------------|---------------|-----------------|-----------------|
| GF - UPR | \$ 137 | \$ 603 | \$ 466 |
| GF - HTA | - | 281 | 281 |
| GF - CRIM | 32 | 132 | 99 |
| GF - FOMB | 14 | 58 | 44 |
| GF - ASEM | 5 | 17 | 12 |
| GF - Other | 131 | 889 | 758 |
| OF - ASEM | - | 61 | 61 |
| OF - PRITA | 6 | 35 | 29 |
| OF - Other | 40 | 150 | 110 |
| Total | \$ 366 | \$ 2,226 | \$ 1,860 |

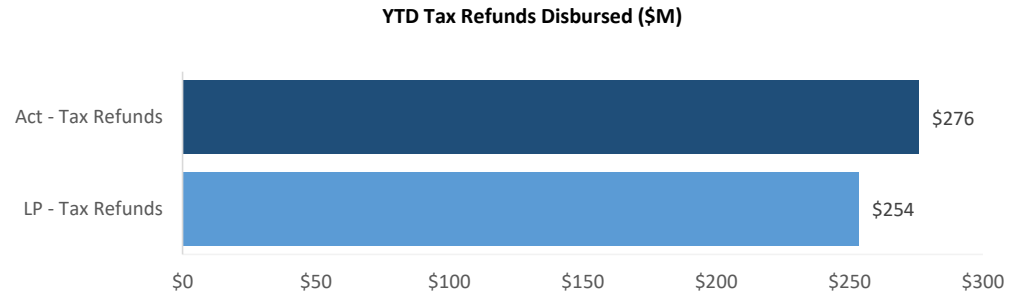
YTD Appropriation Variance (\$M)

| Entity Name | Actual YTD | Liquidity Plan | Variance |
|--------------|---------------|----------------|---------------|
| GF - UPR | \$ 137 | \$ 147 | \$ 10 |
| GF - HTA | - | 69 | 69 |
| GF - CRIM | 32 | 32 | (0) |
| GF - FOMB | 14 | 14 | - |
| GF - ASEM | 5 | 4 | (1) |
| GF - Other | 131 | 239 | 108 |
| OF - ASEM | - | 10 | 10 |
| OF - PRITA | 6 | 6 | (0) |
| OF - Other | 40 | 48 | 7 |
| Total | \$ 366 | \$ 568 | \$ 203 |

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

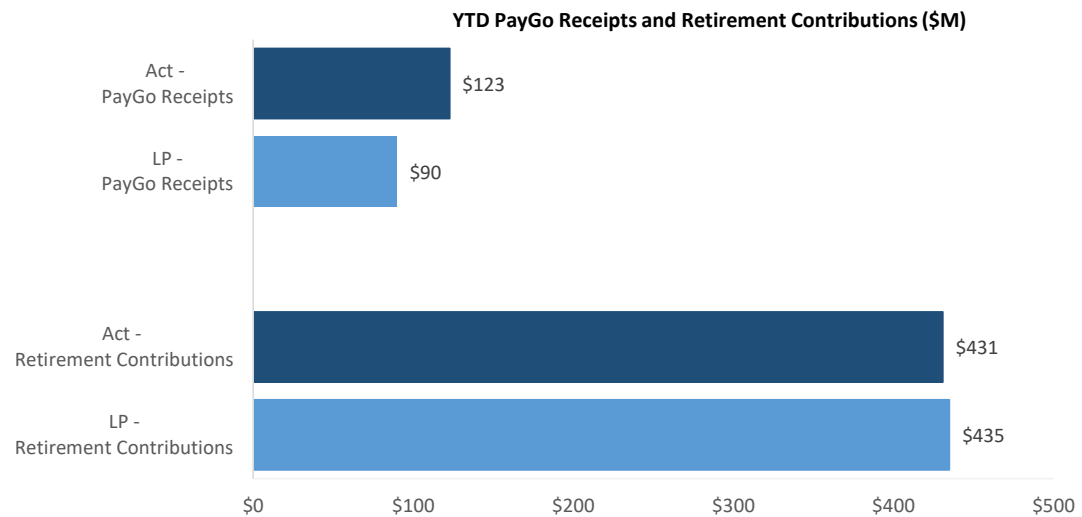
Key Takeaways / Notes : Tax Refunds

- 1.) Tax refunds, which include EITC distributions, refunds to individuals and seniors, and other tax credits, are tracking as expected through the first month of the fiscal year.



Key Takeaways / Notes : PayGo Receipts and Retirement Contributions

- 1.) YTD PayGo Receipts and Outflow variance is temporary, and is expected to reverse in subsequent weeks.



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 |
|-----|--|----|-----------------------|----|-------------------------------|----|---------|
| 071 | Department of Health | \$ | 118,588 | \$ | 89,150 | \$ | 207,738 |
| 081 | Department of Education | | 81,643 | | 14,738 | | 96,381 |
| 123 | Families and Children Administration | | 31,801 | | - | | 31,801 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | | 25,595 | | - | | 25,595 |
| 045 | Department of Public Security | | 21,506 | | 73 | | 21,579 |
| 049 | Department of Transportation and Public Works | | 21,095 | | 11 | | 21,106 |
| 122 | Department of the Family | | 20,540 | | - | | 20,540 |
| 137 | Department of Correction and Rehabilitation | | 14,893 | | 331 | | 15,224 |
| 127 | Adm. for Socioeconomic Development of the Family | | 13,551 | | - | | 13,551 |
| 028 | Commonwealth Election Commission | | 12,957 | | 11 | | 12,968 |
| 038 | Department of Justice | | 11,910 | | 405 | | 12,315 |
| 050 | Department of Natural and Environmental Resources | | 12,006 | | 22 | | 12,028 |
| 095 | Mental Health and Addiction Services Administration | | 10,131 | | 1,301 | | 11,432 |
| 024 | Department of the Treasury | | 11,137 | | 13 | | 11,150 |
| 078 | Department of Housing | | 10,671 | | 439 | | 11,110 |
| 126 | Vocational Rehabilitation Administration | | 5,767 | | 331 | | 6,097 |
| 067 | Department of Labor and Human Resources | | 3,791 | | 1,329 | | 5,120 |
| 087 | Department of Sports and Recreation | | 4,338 | | 86 | | 4,425 |
| 021 | Emergency Management and Disaster Adm. Agency | | 4,289 | | - | | 4,289 |
| 043 | Puerto Rico National Guard | | 4,019 | | 149 | | 4,167 |
| 031 | General Services Administration | | 4,083 | | - | | 4,083 |
| 124 | Child Support Administration | | 2,829 | | - | | 2,829 |
| 241 | Administration for Integral Development of Childhood | | 1,083 | | 1,057 | | 2,140 |
| 120 | Veterans Advocate Office | | 2,110 | | - | | 2,110 |
| 055 | Department of Agriculture | | 1,636 | | - | | 1,636 |
| 014 | Environmental Quality Board | | 1,292 | | 323 | | 1,616 |
| 015 | Office of the Governor | | 1,535 | | 14 | | 1,549 |
| 022 | Office of the Commissioner of Insurance | | 1,369 | | - | | 1,369 |
| 018 | Planning Board | | 1,204 | | 1 | | 1,206 |
| 040 | Puerto Rico Police | | 1,084 | | - | | 1,084 |
| 152 | Elderly and Retired People Advocate Office | | 793 | | 188 | | 981 |
| 290 | State Energy Office of Public Policy | | 917 | | - | | 917 |
| 010 | General Court of Justice | | 809 | | - | | 809 |
| 023 | Department of State | | 723 | | - | | 723 |
| 105 | Industrial Commission | | 575 | | 3 | | 578 |

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 |
|--------------|--|--------------------|----------------------------|-------------------|
| 035 | Industrial Tax Exemption Office | 554 | - | 554 |
| 075 | Office of the Financial Institutions Commissioner | 481 | - | 481 |
| 141 | Telecommunication's Regulatory Board | 401 | - | 401 |
| 096 | Women's Advocate Office | 316 | 0 | 316 |
| 273 | Permit Management Office | 301 | - | 301 |
| 089 | Horse Racing Industry and Sport Administration | 288 | 5 | 293 |
| 065 | Public Services Commission | 267 | - | 267 |
| 155 | State Historic Preservation Office | 235 | 4 | 239 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth | 187 | 28 | 215 |
| 016 | Office of Management and Budget | 164 | 26 | 190 |
| 266 | Office of Public Security Affairs | 179 | 0 | 179 |
| 069 | Department of Consumer Affairs | 117 | - | 117 |
| 226 | Joint Special Counsel on Legislative Donations | 94 | - | 94 |
| 062 | Cooperative Development Commission | 69 | - | 69 |
| 060 | Citizen's Advocate Office (Ombudsman) | 64 | 0 | 65 |
| 042 | Firefighters Corps | 64 | - | 64 |
| 030 | Office of Adm. and Transformation of HR in the Govt. | 59 | 1 | 60 |
| 281 | Office of the Electoral Comptroller | 59 | - | 59 |
| 037 | Civil Rights Commission | 53 | - | 53 |
| 132 | Energy Affairs Administration | 49 | - | 49 |
| 231 | Health Advocate Office | 31 | - | 31 |
| 220 | Correctional Health | 24 | - | 24 |
| 034 | Investigation, Prosecution and Appeals Commission | 23 | - | 23 |
| 139 | Parole Board | 16 | 7 | 23 |
| 224 | Joint Commission Reports Comptroller | 13 | - | 13 |
| 221 | Emergency Medical Services Corps | - | - | - |
| | Other | 36,149 | 157 | 36,306 |
| Total | | \$ 502,527 | \$ 110,205 | \$ 612,731 |

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 |
|-----|--|-----------|-----------|-----------|--------------|------------|
| 071 | Department of Health | \$ 22,975 | \$ 23,651 | \$ 13,055 | \$ 148,057 | \$ 207,738 |
| 081 | Department of Education | 37,406 | 22,739 | 10,302 | 25,934 | 96,381 |
| 123 | Families and Children Administration | 7,726 | 1,635 | 2,126 | 20,314 | 31,801 |
| 025 | Hacienda (entidad interna - fines de contabilidad) | 1,436 | 5,722 | 2,650 | 15,786 | 25,595 |
| 045 | Department of Public Security | 8,627 | 2,454 | 1,260 | 9,238 | 21,579 |
| 049 | Department of Transportation and Public Works | 815 | 574 | 727 | 18,990 | 21,106 |
| 122 | Department of the Family | 1,277 | 2,545 | 1,436 | 15,281 | 20,540 |
| 137 | Department of Correction and Rehabilitation | 3,987 | 4,904 | 1,284 | 5,049 | 15,224 |
| 127 | Adm. for Socioeconomic Development of the Family | 1,611 | 256 | 340 | 11,344 | 13,551 |
| 028 | Commonwealth Election Commission | 2,998 | 2,841 | 6,616 | 514 | 12,968 |
| 038 | Department of Justice | 764 | 4,220 | 856 | 6,475 | 12,315 |
| 050 | Department of Natural and Environmental Resources | 2,674 | 2,545 | 2,285 | 4,524 | 12,028 |
| 095 | Mental Health and Addiction Services Administration | 4,383 | 2,396 | 1,355 | 3,297 | 11,432 |
| 024 | Department of the Treasury | 9,186 | 790 | 928 | 247 | 11,150 |
| 078 | Department of Housing | 460 | 1,490 | 2,840 | 6,321 | 11,110 |
| 126 | Vocational Rehabilitation Administration | 1,184 | 765 | 307 | 3,841 | 6,097 |
| 067 | Department of Labor and Human Resources | 1,154 | 746 | 1,397 | 1,824 | 5,120 |
| 087 | Department of Sports and Recreation | 92 | 166 | 1,021 | 3,146 | 4,425 |
| 021 | Emergency Management and Disaster Adm. Agency | 18 | 36 | 22 | 4,213 | 4,289 |
| 043 | Puerto Rico National Guard | 743 | 427 | 936 | 2,061 | 4,167 |
| 031 | General Services Administration | 40 | 524 | 574 | 2,944 | 4,083 |
| 124 | Child Support Administration | 113 | 63 | 514 | 2,139 | 2,829 |
| 241 | Administration for Integral Development of Childhood | 1,400 | 376 | 74 | 289 | 2,140 |
| 120 | Veterans Advocate Office | 551 | 5 | 461 | 1,092 | 2,110 |
| 055 | Department of Agriculture | 54 | 65 | 30 | 1,487 | 1,636 |
| 014 | Environmental Quality Board | 121 | 84 | 85 | 1,325 | 1,616 |
| 015 | Office of the Governor | 42 | 86 | 67 | 1,354 | 1,549 |
| 022 | Office of the Commissioner of Insurance | 68 | 213 | 76 | 1,012 | 1,369 |
| 018 | Planning Board | 227 | 296 | 411 | 272 | 1,206 |
| 040 | Puerto Rico Police | - | - | - | 1,084 | 1,084 |
| 152 | Elderly and Retired People Advocate Office | 461 | 178 | 38 | 304 | 981 |
| 290 | State Energy Office of Public Policy | - | - | - | 917 | 917 |
| 010 | General Court of Justice | 809 | - | - | - | 809 |
| 023 | Department of State | 52 | 125 | 155 | 391 | 723 |
| 105 | Industrial Commission | 145 | 46 | 10 | 377 | 578 |

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 |
|--------------|--|-------------------|------------------|------------------|-------------------|-------------------|
| 035 | Industrial Tax Exemption Office | 0 | 2 | 22 | 530 | 554 |
| 075 | Office of the Financial Institutions Commissioner | 256 | 120 | 0 | 105 | 481 |
| 141 | Telecommunication's Regulatory Board | 51 | - | 69 | 282 | 401 |
| 096 | Women's Advocate Office | 68 | 20 | 107 | 120 | 316 |
| 273 | Permit Management Office | 2 | 5 | 14 | 280 | 301 |
| 089 | Horse Racing Industry and Sport Administration | 100 | 15 | 7 | 171 | 293 |
| 065 | Public Services Commission | - | - | 1 | 266 | 267 |
| 155 | State Historic Preservation Office | 40 | 22 | 24 | 153 | 239 |
| 153 | Advocacy for Persons with Disabilities of the Commonwealth | 105 | 23 | 58 | 30 | 215 |
| 016 | Office of Management and Budget | 44 | 60 | 28 | 58 | 190 |
| 266 | Office of Public Security Affairs | 16 | 2 | 3 | 158 | 179 |
| 069 | Department of Consumer Affairs | 17 | 8 | 11 | 81 | 117 |
| 226 | Joint Special Counsel on Legislative Donations | 18 | 1 | 7 | 68 | 94 |
| 062 | Cooperative Development Commission | 11 | 15 | 12 | 32 | 69 |
| 060 | Citizen's Advocate Office (Ombudsman) | 32 | 24 | 0 | 8 | 65 |
| 042 | Firefighters Corps | - | 0 | - | 64 | 64 |
| 030 | Office of Adm. and Transformation of HR in the Govt. | 3 | 41 | 5 | 12 | 60 |
| 281 | Office of the Electoral Comptroller | 21 | 33 | 1 | 3 | 59 |
| 037 | Civil Rights Commission | 9 | 5 | 8 | 32 | 53 |
| 132 | Energy Affairs Administration | - | - | - | 49 | 49 |
| 231 | Health Advocate Office | 15 | 16 | 0 | - | 31 |
| 220 | Correctional Health | 6 | - | - | 18 | 24 |
| 034 | Investigation, Prosecution and Appeals Commission | 7 | 3 | 0 | 12 | 23 |
| 139 | Parole Board | 8 | 5 | - | 11 | 23 |
| 224 | Joint Commission Reports Comptroller | 10 | 1 | 1 | 1 | 13 |
| 221 | Emergency Medical Services Corps | - | - | - | - | - |
| | Other | 419 | 5,800 | 19,990 | 10,097 | 36,306 |
| Total | | \$ 114,857 | \$ 89,184 | \$ 74,607 | \$ 334,084 | \$ 612,731 |

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.