

# **The Environmental Protection Agency's Evaluation of the Puerto Rico Department of Natural and Environmental Resources' Title V Program**

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# Puerto Rico Department of Natural and Environmental Resources

## Title V Program Evaluation

### I. Introduction

Pursuant to its oversight responsibilities, the EPA conducts periodic evaluations of a state's Clean Air Act (CAA) Title V Operating Permits Program ("Title V program") to determine whether the state's program is being implemented consistent with the requirements of Title V of the CAA, the EPA regulations implementing the statute, and the approved State Operating Permit Program.

During the months of September to November 2021, the EPA Region 2 Air and Radiation Division and the Caribbean Environmental Protection Division staff, by written queries and phone, conducted the 5th program evaluation of the Puerto Rico Department of Natural and Environmental Resources (DNER)<sup>1</sup> implementation of Puerto Rico's Title V program, which was approved by the EPA in 1996.<sup>2</sup> Previous program evaluations were conducted by the EPA in September 2004, May 2009, August 2013, and October 2017. The focus of this year's evaluation was to assess Puerto Rico's implementation of its approved Title V program and the progress made in resolving issues that were identified in the October 2017 program evaluation. The EPA's evaluation was based on DNER's responses to the program and fee evaluation questionnaire, informal discussions and an examination of supporting documents. The summary and details of the review are included in this report.

### II. Summary of Findings

Timely issuance of permits was an issue that the EPA brought to Puerto Rico's attention in all previous evaluations. The DNER issued a few permits after the 2004, 2009, and 2013 evaluations, but has not issued any initial or renewal Title V permit since the 2017 evaluation. Non-issuance of any Title V permits is a matter that needs immediate attention. DNER also has not provided Clean Air Act related compliance assistance to Small Businesses since the 2017 evaluation. Although DNER collects the Title V fees from permittees, the Title V fee revenue is still made part of the general funds and the revenue and expense report does not indicate how the program is financially funded. During the 2013 and 2017 evaluations, EPA recommended that Puerto Rico conduct its own internal financial audit of the Title V program, but no action was taken. On a positive note, the DNER staff continue to avail themselves of many training activities.

### III. Evaluation of Puerto Rico's Title V Program

#### A. DNER Organization-Air Quality Area

The Air Quality Area of DNER is responsible for air related matters including the Title V program which is handled by the Permitting, Air Toxics and Enforcement Division ("Permitting Division"). The Permitting Division is headed by the Chief who handles major/minor source permitting and asbestos abatement activities. In its response to our questionnaire, DNER states that the Permitting Division Chief oversees five permanent permit writers in the San Juan Office, four of whom focus

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<sup>1</sup> DNER was formerly known as the "Puerto Rico Environmental Quality Board" or "EQB."

<sup>2</sup> 61 FR 7073 (Feb. 26, 1996)

on the Title V program and one who handles the minor source permitting program. After the 2017 evaluation, DNER stated that it planned to separate minor source permitting and air toxics from the Permitting Division and to hire additional engineers and administrative staff to fill vacant positions, but no action was taken. One DNER attorney is designated to handle Title V permitting related issues.

#### B. DNER Title V Staff

All Permitting Division staff at DNER have received comprehensive permit writing training. The staff also continues to participate in the EPA's webinars on various regulations. Attachment A to this report was provided by DNER and provides information on the training activities over the last four years.

#### C. DNER Title V Permitting Status

The Region reviewed Puerto Rico's re-evaluation report, air permit tables/charts, and semi-annual reports to the EPA's Title V permitting data tracking system to determine the timeliness of DNER's Title V permit issuance effort. Since 2017, the DNER did not issue any of the pending 8 initial and 33 renewal Title V permits. The DNER is consistently failing to meet the 18-month timeframe for issuing initial permits, renewal permits and modified permits, as required by 40 C.F.R. § 70.7(a)(2). Attachment B to this report provides the list of all the pending permits.

The EPA granted full approval to the Puerto Rico Operating Permit Program on February 26, 1996. Puerto Rico began this program with a potential universe of 70 Title V sources. The DNER subsequently eliminated some sources from the Title V universe because they either shutdown or obtained synthetic minor status. As of this evaluation, Puerto Rico reported a total of 47 active Title V sources. The CAA requires that all initial permits be issued within three years of program approval, or by February 26, 1999. See 40 C.F.R. § 70.4(b)(11)(ii). EPA's first Title V program audit report issued in September 2004, indicated that only 35 of the initial permits were issued. EPA's 2<sup>nd</sup> Title V program audit report, issued in May 2009, stated that the remaining 12 initial permits still were not issued. EPA's 3<sup>rd</sup> Title V program audit report, issued in August 2013, stated that only 6 more initial permits were issued over the 4-year period. In addition to the remaining initial permits, renewal applications submitted by sources every 5 years also became part of the backlog. All renewal permits must be issued within 18 months of receipt of a complete application. See 40 C.F.R. § 70.7(a)(2). The EPA expressed concerns in its 2004, 2009, 2013, and 2017 program evaluations that DNER's permit issuance rate was low and untimely. During the 2017 evaluation, the DNER committed to issuing all the initial permits and work diligently on issuing the renewal permits expeditiously. However, the DNER did not issue any Title V permit in the four years since the 2017 audit.

Over the course of 18 years, and after 5 program evaluations, DNER has not carried out its commitment to issue all of its initial Title V permits which were due to be issued within 3 years of full program approval (by February 1999) and issue all renewal permits within 18 months of receiving a complete application. There are currently 8 initial permit applications and 33 renewal applications awaiting processing at DNER. DNER's past inaction is unacceptable.

DNER identified the following impediments to timely permit issuance:

- 1) There is a bottleneck that prevents timely permit issuance by the Permitting Division. After public review, the final permit undergoes a process outside of the Air Permitting Division that is dictated by the Examining Office, the Attorney's Office and the DNER Governing Board.
- 2) Supervision of the permit writers is shared between the Title V program and non-Title V program, which has been busy issuing construction permits for critical manufacturing and energy projects.
- 3) Translations and adjudicative procedures (construction, operation) have been time consuming.
- 4) Staff turnover resulted in the lack of permit writers.
- 5) Requests for additional information from applicants were not responded to in a timely manner.

EPA recommends the following actions for resolving each of the 5 items listed above:

Item 1 can be resolved with an action plan that establishes a coordinated effort among the Examining Office, the Attorney's Office and the DNER Governing Board to ensure that the process does not create unwarranted delay in Title V permit issuance.

Item 2 can be addressed by ensuring, as CAA § 502(b)(3)(A)(i) and 40 C.F.R. § 70.9 require, that Title V permit work is funded through Title V emission-based permit fees.

Item 3 can be remedied by hiring a contractor, funded through the Title V fees, to handle translations.

Item 4 also can be remedied by hiring more permit writing staff with the Title V fee revenues.

Item 5 can be addressed by DNER's exercise of its authority under 40 C.F.R. § 70.7(b) to terminate the application shield "if, subsequent to the completeness determination made pursuant to paragraph (a)(4) of this section, and as required by § 70.5(a)(2) of this part, the applicant fails to submit by the deadline specified in writing by the permitting authority any additional information identified as being needed to process the application." Except as otherwise indicated in § 70.7(b), upon losing the application shield, the facility cannot operate until the permit is issued.

To facilitate a resolution to DNER's longstanding permit issuance delinquency, EPA requested and received from DNER on November 16, 2022, the list of pending Title V permit applications for initial and renewal permits and DNER's permitting schedule. See [Attachment C](#). EPA is encouraged to note that DNER is committed to issuing all pending permits by the end of 2024. EPA suggests that prioritization be given to facilities located in Environmental Justice communities.

#### D. DNER Permit Enforcement

The DNER enforcement staff tracks and reviews every annual compliance certification, deviation and semi-annual report. DNER conducts a full compliance inspection of each permitted facility

every other year. DNER continues to excel in this activity.

E. DNER Title V Fee Collection:

Section 502(b)(3) of the CAA and 40 C.F.R. § 70.9 require each state to collect adequate Title V fees from subject sources to fund the direct and indirect costs of implementing the state's Title V program. Further, states can only use Title V fee revenues to cover Title V program costs. The purpose of this evaluation was to verify that procedures are still in place to receive these fees, keep them separate from other funds, disburse the fees for valid expenses, and to provide adequate fiscal oversight of Puerto Rico's Title V fund. Puerto Rico's Title V fund had a surplus of \$1 million as of the 2009 audit. Since 2013 EPA has requested that DNER provide an internal audit report of this fund, but EPA has not received it to date. An accounting of this surplus must be done by an outside auditor and a report submitted to EPA within 60 days of completion of the audit. DNER's response to this audit report must include, in its action plan, a schedule for conducting the Title V fund audit by an outside auditor. Use of the Title V fund for non-Title V related activities would be a significant concern that may lead to withdrawal of program approval. DNER must establish a separate account to house the Title V emissions-based fee revenue that is dedicated to Title V program activities.

During this audit, the EPA conducted a preliminary review of Puerto Rico's Title V fee structure to determine whether there has been any change since the 2017 evaluation. DNER provided EPA a summary of the Title V revenue and expense statements. See Attachment D. The DNER ensures that appropriate fees are collected from every Title V facility, mostly in a timely fashion. Currently, the DNER charges a fee of \$37 per ton of actual emissions for an annual fee and \$37 per ton of allowable emissions for initial and renewal permit issuance. The DNER submitted a request for review of an increase in the fees to the DNER's Governing Board in 2015. The DNER faced issues in collecting the fees during the pandemic, but those issues are now resolved. Based on EPA's review of the summary of Title V revenue and expenses, EPA requested clarification concerning DNER's handling of negative cash flows in 2019 and 2021. DNER's summary also identified certain amounts as "Operational Transfer" and "Unclassified Permits." This requires further explanation, which EPA has not received. It should be noted that in 2017, this program carried \$ 2.71 million in surplus funds, however, Puerto Rico has erroneously considered all the Title V revenue as part of Puerto Rico's general fund. EPA advised DNER during the 2017 evaluation, and reiterates here, that Title V revenue must be treated separately from the general fund and that the Title V fee revenue can only be used for the implementation of its Title V program.

Puerto Rico's practice of making the Title V fee revenues part of its general fund is not acceptable and must be corrected.

F. DNER Public Outreach

The DNER continues to perform well with public outreach as it maintains a website on which it posts permits and other permit related information in both Spanish and English.

G. Puerto Rico Small Business Program

CAA § 507 requires that a State provide compliance assistance to small businesses. In the past, Puerto Rico actively carried out compliance assistance activities under the Title V program. During

the audit, DNER indicated that the Small Business Program has not been a priority for many years and currently there is no employee assigned to this program. Therefore, no activity is reported under this program.

#### **IV. Conclusions**

The purpose of EPA's program review is to determine whether Puerto Rico is administering and enforcing its Title V Operating Permits Program as approved by the EPA and consistent with the requirements of the CAA and 40 C.F.R. Part 70. It is Region 2's intent to help Puerto Rico identify problems that hinder effective implementation of the Title V program and resolve them in a timely manner. The DNER's tardiness in issuing all initial Title V permits was identified in each of the prior program evaluations. Pursuant to 40 C.F.R. § 70.4(b)(11), all initial permits whose applications were due within one year of the effective date of the program, are to be issued within three years of program approval. Nonetheless, despite the EPA's efforts to facilitate DNER's review and issuance of the initial permits, to date, DNER still has not issued all of the initial permits. The DNER also has not issued a single initial or renewal permit since October 2017.

If Puerto Rico is unable to administer or enforce its permitting program consistent with the requirements of Title V of the CAA and 40 C.F.R. Part 70, the EPA may consider withdrawing approval of Puerto Rico's Operating Permits Program in whole (or in part) as provided in CAA 502(i). A failure to address the concerns raised by EPA in this evaluation could lead to program withdrawal. The process for withdrawing program approval is stipulated in 40 C.F.R. § 70.10(b) and (c). If EPA were to pursue program withdrawal, EPA would promulgate, administer, and enforce a federal operating permits program in Puerto Rico, pursuant to its authority under CAA § 502(i)(4). Under this scenario, the EPA would collect the Title V fees, issue the Title V permits, and enforce the Title V program.

It is not EPA's goal to withdraw program approval from Puerto Rico. The EPA seeks to work closely with the DNER to ensure that DNER issues Title V permits that meet all applicable Puerto Rico and federal requirements in a timely manner and enforces those permits. EPA remains committed to assisting DNER, but DNER must address the identified issues in its response to this audit report.

#### **V. Action Items**

DNER must submit a response to this audit report within 120 days. The response must include an action plan that addresses the following issues:

- The response must address each of the 5 recommendations listed in Section III.C, above, and commit to meet with EPA on a bimonthly basis to report progress on the issuance of the pending Title V permits. DNER must issue all remaining initial and renewal permits according to the submitted schedule.
- Hire an independent auditor to conduct an internal financial audit to show how the Title V fee revenues have been utilized in the last 10 years (from 2010 – 2020). The response to this item must include a schedule for hiring the auditor.
- Establish a process or protocol to ensure that Title V fee revenues are dedicated to the Title V program.

# **ATTACHMENTS**

Puerto Rico Title V Program Evaluation - 2021

## ATTACHMENT A

### **DNER OPERATING PERMIT WRITERS TITLE V PROGRAM RELATED TRAININGS**

1. Webinar: Air Toxics 101 for Ethylene Oxide
2. Refresher de HAZWOPER, 8-hour course
3. Webinar Power Generation 101 -Technology  
Choice in Emergency Backup and Prime Power
4. U.S EPA's Tools and Resources Webinar Series Air Pollution and  
Heart Disease
5. Entrenamiento de Protección y Seguridad de  
Materiales Peligrosos  
Concientización/Actualización (8 horas)
6. 2020 NACAA Virtual Fall Meeting
7. 2021 NACAA Spring Membership Meeting online
8. Asbestos Awareness Training
9. Compliance and Emissions Data Reporting Interface (CEDRI) Training
10. ACAA Power Sector Webinar- How Air Quality Regulations Affect  
the Power System
11. Enforcement and Compliance History Online - ECHO Webinar
12. ComTox Chemical Dashboard Confirmation - EPA



**ATTACHMENT B**

**DNER'S INVENTORY OF PENDING TITLE V PERMIT APPLICATIONS**

**Pending Initial Title V Permit Applications as of October 2021:**

1. PEERLESS
2. VERTEDERO TOA ALTA (IN VIOLATION)
3. JANSSEN (APPLIED FOR SYNTHETIC MINOR)
4. PFIZER PHARMACEUTICALS
5. PRASA PUERTO NUEVO
6. PUMA
7. PATHEON MANATI
8. VERTEDERO DE JUNCOS

**Reconsiderations/Objections since 2017:**

<b>FACILITY</b>	<b>Date Permit Issued</b>	<b>PERMIT NUMBER</b>
COMPAÑÍA CERVECERA DE PUERTO RICO, INC.	31-Aug-2016	PFE-TV-2082-50-0306-0434
LILLY DEL CARIBE, INC. CAROLINA	31-Aug-2016	PFE-TV-2834-16-0509-0194
FENWAL INTERNATIONAL, INC. - SAN GERMÁN	28-Jun-2016	PFE-TV-3841-64-0510-0335
BACARDI CORPORATION	31-Aug-2016	PFE-TV-2085-17-1206-2442
EL COQUI LANDFILL	16-Jun-2016	PFE-TV-4953-36-1001-2294
ABBVIE, LTD.	15-Jul-2016	PFE-TV-2833-09-1096-0011-A
HOLSUM DE PUERTO RICO	5-Oct-2015	PFE-TV-2051-70-0611-0368
PREPA AGUIRRE, SALINAS	15-Apr-2015	PFE-TV-4911-63-0212-0244
PREPA PALO SECO	16-Mar-2015	PFE-TV-4911-70-1196-0015

**Pending Renewal Permit Applications as of October 2021:**

<b>FACILITY</b>	<b>PERMIT NUMBER</b>	<b>Date Permit Expired</b>	<b>Date Renewal Application Received</b>	<b>STATUS</b>
PREPA COSTA SUR	PFE-TV-4911-31-0306-0429	20-Feb-2007	17-Mar-2006	DRAFT
MSD (SCHERING LAS PIEDRAS)	PFE-TV-2834-44-0808-0422	24-Aug-2009	22-Aug-2008	REASSIGNED – (Permit Writer moved)
RELLENO SANITARIO PONCE/ECW (ALLIED, BFI)	PFE-TV-4953-58-0309-0101	14-May-2009	19-Mar-2009	DRAFT
CORCO	PFE-TV-4226-57-0509-0206	31-May-2010	31-Jul-2015	
PREPA SAN JUAN	PFE-TV-4911-65-0609-0214	31-May-2010	29-May-2009	
PREPA CAMBALACHE	PFE-TV-4911-07-0609-0215	31-May-2010	21-Jul-2009	
ECOELECTRICA	PFE-TV-4911-57-1109-0465	30-Sep-2010	3-Nov-2009	DRAFT RENEWAL
CEMEX	PFE-TV-3274-58-1209-0551	23-Dec-2010	23-Dec-2009	
BRISTOL HUMACAO	PFE-TV-2834-36-0210-0112	25-Feb-2011	26-Feb-2010	
DESTILERIA SERRALLES	PFE-TV-2085-58-0210-0004	25-Feb-2011	25-Feb-2010	
PREPA MAYAGUEZ	PFE-TV-4911-50-1105-1925	9-Nov-2006	4-Nov-2005	
ARGOS SAN JUAN (ESSROC)	PFE-TV-3241-26-0113-0010	30-Jan-2014	18-Jan-2013	DRAFT
PREPA DAGUAO	PFE-TV-4911-19-0614-0423	14-May-2015	14-May-2014	DRAFT
PREPA JOBOS	PFE-TV-4911-30-0914-0939	30-Sep-2015	26-Sep-2014	DRAFT
PREPA VEGA BAJA	PFE-TV-4911-74-1014-1016	30-Nov-2015	20-Oct-2014	DRAFT
SAFETECH	PFE-TV-4953-07-0914-0881	30-Nov-2015	17-Sep-2014	DRAFT
VERTEDERO DE SAN JUAN	PFE-TV-4953-65-0915-0736	30-Sep-2016	30-Sep-2015	DRAFT
VERTEDERO DE CAROLINA	PFE-TV-4953-16-0216-0062	15-Nov-2016	4-Feb-2016	
AES	PFE-TV-4911-30-1115-0836	15-Nov-2016	16-Nov-2015	

<b>FACILITY</b>	<b>PERMIT NUMBER</b>	<b>Date Permit Expired</b>	<b>Date Renewal Application Received</b>	<b>STATUS</b>
PREPA YABUCOA	PFE-TV-4911-36-1216-0974	15-Dec-2017	14-Dec-2016	
PREPA PALO SECO	PFE-TV-4911-70-0319-0239	16-Mar-2020	18-Mar-2019	
PREPA AGUIRRE	PFE-TV-4911-63-0419-0235	15-Apr-2020	16-Apr-2019	
EL COQUI LANDFILL	PFE-TV-4953-36-0620-0174	16-Jun-2021	30-Jun-2020	
RELLENO SANITARIO MUN SALINAS/ECW	PFE-TV-4953-63-0820-0311	27-Jun-2021	27-Aug-2020	
FENWAL	PFE-TV-3841-64-0820-0263	28-Jun-2021	14-Aug-2020	RENEWAL (Will apply for synthetic minor)
ABBVIE	PFE-TV-2833-09-0720-0198	15-Jul-2021	28-Jul-2020	
COMPAÑIA CERVECERA	PFE-TV-2082-50-0820-0299	31-Aug-2021	21-Aug-2020	
BUCKEYE	PFE-TV-4226-77-0820-0323	31-Aug-2021	31-Aug-2020	
BACARDI CORPORATION	PFE-TV-2085-17-0820-0312	31-Aug-2021	28-Aug-2020	
LILLY DEL CARIBE, INC.	PFE-TV-2834-16-0820-0222	31-Aug-2021	5-Aug-2020	
HIMA	PFE-TV-8062-13-0916-0685	28-Sep-2017	28-Sep-2016	RENEWAL (Applied for synthetic minor)
BOEHRINGER (MERCK, Merial)	PFE-TV-2834-09-0105-0038	15-Jan-2006	14-Jan-2005	RENEWAL (Applied for synthetic minor)
TRADEWINDS (GOYA)	PFE-TV-2032-11-0404-0441	3-Apr-2005	15-Apr-2004	RENEWAL (Applied for synthetic minor)

**Facilities that expired and later submitted new applications:**

<b>FACILITY</b>	<b>PERMIT NUMBER</b>	<b>Date Permit Expired</b>	<b>Date New Application Received</b>
HOLSUM	PFE-TV-2051-70-0621-0281	5-Oct-2019	28-Jun-2021
VERTEDERO DE ARECIBO	PFE-TV-4953-07-0621-0233	16-Jun-2020	4-Jun-2021
VERTEDERO DE FAJARDO	PFE-TV-4953-27-0721-0306	16-Jun-2020	1-Jul-2021
VERTEDERO DE GUAYNABO	PFE-TV-4953-32-0621-0253	27-Jun-2020	17-Jun-2021
VERTEDERO TOA BAJA	PFE-TV-4953-70-0621-0221	28-Jun-2020	3-Jun-2021

## ATTACHMENT C

### PENDING TITLE V APPLICATIONS/DRAFT PERMIT ISSUANCE SCHEDULE (TRIMESTER/YEAR)

Facility	Application Number	Expiration Date	SUBMITTED	2023 (1st)	2023 (2nd)	2023 (3rd)	2023 (4th)	2024 (1st)	2024 (2nd)	2024 (3rd)	2024 (4th)
PEERLESS OIL & CHEMICALS	PFE-TV-2911-57-0397-0029	N/A	26-Mar-1997	X							
VERTEDERO TOA ALTA	PFE-TV-4953-69-1101-2444	N/A	28-Nov-2001		X						
PFIZER PHARMACEUTICALS LLC	PFE-TV-2834-09-1213-0749	N/A	23-Dec-2013								X
PRASA PUERTO NUEVO (SSI)	PFE-TV-4953-65-0314-0142	N/A	3-Mar-2014			X					
PUMA	PFE-TV-5171-11-0314-0209	N/A	14-Mar-2014			X					
PATHEON MANATI	PFE-TV-2834-47-0316-0194	N/A	28-Mar-2016	X							
VERTEDERO DE JUNCOS	PFE-TV-4953-40-0517-0374	N/A	31-May-2017	X							
PREPA COSTA SUR	PFE-TV-4911-31-0306-0429	20-Feb-2007	17-Mar-2006							X	
MSD (SCHERING LAS PIEDRAS)	PFE-TV-2834-44-0808-0422	24-Aug-2009	22-Aug-2008						X		
RELLENO SANITARIO PONCE/ECW (ALLIED, BFI)	PFE-TV-4953-58-0309-0101	14-May-2009	19-Mar-2009				X				
CORCO	PFE-TV-4226-57-0509-0206	31-May-2010	31-Jul-2015					X			
PREPA SAN JUAN	PFE-TV-4911-65-0609-0214	31-May-2010	29-May-2009	X							
PREPA CAMBALACHE	PFE-TV-4911-07-0609-0215	31-May-2010	21-Jul-2009						X		
ECOELECTRICA	PFE-TV-4911-57-1109-0465	30-Sep-2010	3-Nov-2009					X			
CEMEX	PFE-TV-3274-58-1209-0551	23-Dec-2010	23-Dec-2009				X				
BRISTOL HUMACAO	PFE-TV-2834-36-0210-0112	25-Feb-2011	26-Feb-2010							X	
DESTILERIA SERRALLES	PFE-TV-2085-58-0210-0004	25-Feb-2011	25-Feb-2010					X			
PREPA MAYAGUEZ	PFE-TV-4911-50-1105-1925	9-Nov-2006	4-Nov-2005					X			
ARGOS SAN JUAN (ESSROC)	PFE-TV-3241-26-0113-0010	30-Jan-2014	18-Jan-2013	X							
PREPA DAGUAO	PFE-TV-4911-19-0614-0423	14-May-2015	14-May-2014	X							
PREPA JOBOS	PFE-TV-4911-30-0914-0939	30-Sep-2015	26-Sep-2014		X						
PREPA VEGA BAJA	PFE-TV-4911-74-1014-1016	30-Nov-2015	20-Oct-2014			X					
SAFETECH	PFE-TV-4953-07-0914-0881	30-Nov-2015	17-Sep-2014							X	
VERTEDERO DE SAN JUAN	PFE-TV-4953-65-0915-0736	30-Sep-2016	30-Sep-2015					X			
VERTEDERO DE CAROLINA	PFE-TV-4953-16-0216-0062	15-Nov-2016	4-Feb-2016					X			
AES	PFE-TV-4911-30-1115-0836	15-Nov-2016	16-Nov-2015		X						
HIMA	PFE-TV-8062-13-0916-0685	28-Sep-2017	28-Sep-2016						X		
BOEHRINGER (MERCK, MERIAL)	PFE-TV-2834-09-0105-0038	15-Jan-2006	14-Jan-2005							X	
TRADEWINDS (GOYA)	PFE-TV-2032-11-0404-0441	3-Apr-2005	15-Apr-2004							X	
JANSSSEN	PFE-TV-2834-33-0307-0318	8-Mar-2008	8-Mar-2007						X		
PREPA YABUCOA	PFE-TV-4911-36-1216-0974	15-Dec-2017	14-Dec-2016			X					
PREPA PALO SECO	PFE-TV-4911-70-0319-0239	16-Mar-2020	18-Mar-2019		X						
PREPA AGUIRRE	PFE-TV-4911-63-0419-0235	15-Apr-2020	16-Apr-2019						X		
HOLSUM	PFE-TV-2051-70-0621-0281	5-Oct-2020	28-Jun-2021								X
EL COQUI LANDFILL	PFE-TV-4953-36-0620-0174	16-Jun-2021	30-Jun-2020	X							
VERTEDERO DE ARECIBO	PFE-TV-4953-07-0621-0233	16-Jun-2021	1-Jul-2021		X						
VERTEDERO DE FAJARDO	PFE-TV-4953-27-0721-0306	16-Jun-2021	1-Jul-2021			X					
VERTEDERO DE GUAYNABO	PFE-TV-4953-32-0621-0253	27-Jun-2021	17-Jun-2021				X				
VERTEDERO DE SALINAS	PFE-TV-4953-63-0820-0311	27-Jun-2021	27-Aug-2020						X		
VERTEDERO TOA BAJA	PFE-TV-4953-70-0621-0221	28-Jun-2021	3-Jun-2021					X			
ABBVIE	PFE-TV-2833-09-0720-0198	15-Jul-2021	15-Jul-2020				X				
COMPANIA CERVECERA	PFE-TV-2082-50-0820-0299	31-Aug-2021	21-Aug-2020				X				
BUCKEYE	PFE-TV-4226-77-0820-0323	31-Aug-2021	31-Aug-2020		X						
BACARDI CORPORATION	PFE-TV-2085-17-0820-0312	31-Aug-2021	28-Aug-2020							X	
LILLY DEL CARIBE, INC.	PFE-TV-2834-16-0820-0222	31-Aug-2021	5-Aug-2020			X					
MCNEIL HEALTHCARE	PFE-TV-2834-44-0920-0336	15-Sep-2021	14-Sep-2020				X				

1) Itinerary subject to change due to closures, major events, availability of resources and staff and urgent construction permit applications assigned by DNER Secretary. NA - Not Available at the moment

**ATTACHMENT D**  
**DNER'S TITLE V FEES/EXPENSES 2018 to 2021**

Description	Account	2018	2019	2020	2021
<b>Income</b>					
Departmental Services	R5490	51.00			
Fines Rights	R2190	6,588.00			
Operational Transfer	R9760	- 1,595,315.05	980,318.00	0.00	- 277,802.99
Unclassified Permits	R1590	3,401,923.37	- 16,090.72	985,025.27	379,773.12
<b>Income Total</b>		<b>1,813,247.32</b>	<b>964,227.28</b>	<b>985,025.27</b>	<b>101,970.13</b>
<b>Salary and Fringe Benefits</b>					
Contribution to State Government Pension Fund	E6610	52,998.91	- 266.57		
Employee Insurance - Hospital and Medical Attention	E2870	24,360.45	28,756.18	28,098.52	21,218.14
Employee Insurance - Workman Compensation	E2810	29,857.79	27,867.46	26,765.40	24,269.95
Federal Social Security Contribution	E6410	63,505.38	58,823.91	56,102.22	50,867.31
Health Insurance - Law 211-2015	E2873	67,873.71	35,696.70		
Pre-Retirement Pensions Law 211	E6025	135,627.89	22,840.42	120,063.46	27,287.15
Salaries - Regular Employees	E1110	785,557.33	761,364.70	733,362.06	664,932.47
Service Separation Liquidation	E1112				3,196.33
Social Security Law 211-2015	E6412	10,375.51	5,210.99	8,767.35	2,087.45
State Government Pension Fund Contribution	E6430	13.89	14.05	7.79	6.91
<b>Salary and Fringe Benefits Total</b>		<b>1,170,170.86</b>	<b>940,307.84</b>	<b>973,166.80</b>	<b>793,865.71</b>
<b>Purchased Services</b>					
Automobile Insurances	E2820	245.00	140.00	280.00	175.00
Contracted Auto Equipment Maintenance & Repair	E2772	2,251.95	5,562.06	599.50	130.00
Lease Of Other Office Equipment	E2650	58,880.00			
Leasing - Buildings and other buildings or parts of them - By Contract	E2632	7,098.87			
Privatized Services - Payment for Services	E1294	9,379.00	97.50		
Public Officers & Employee Training	E2960	1,490.00			
Purchased Services - Unclassified	E2980	39,093.62	362.50	2,060.00	
<b>Purchased Services Total</b>		<b>118,438.44</b>	<b>6,162.06</b>	<b>2,939.50</b>	<b>305.00</b>
<b>Transportation and Subsistence Expenses</b>					
Accommodation Out Of Puerto Rico	E2470	759.00		503.96	
Advance Funds To Travel Disbursement Officers	E9051	0.00		-	
Air Travel in State of Puerto Rico	E2310	40.00		134.00	
Air Travel out of State of Puerto Rico	E2330	628.80		1,000.19	
Allowances Expenses in State of Puerto Rico	E2320	2,281.57	1,245.00	1,064.00	520.00
Allowances Expenses out State of Puerto Rico	E2340	335.00		350.00	
Non Classified in State of Puerto Rico Travel Expenses	E2380	10.00	7.25	10.00	
Non Classified Out Of State of Puerto Rico Travel Expenses	E2390	45.00		100.00	

	Transportation Expenses - Non Classified	E2490			50.00	85.00
	Use Milleage Bonus	E2350	14.40	36.00		
<b>Transportation and Subsistence Expenses Total</b>			<b>4,113.77</b>	<b>1,288.25</b>	<b>3,212.15</b>	<b>605.00</b>
<b>Professional Services</b>						
	Non Classified Consultant & Professional Services	E1290	227.94			
<b>Professional Services Total</b>			<b>227.94</b>			
<b>Other Expenses</b>						
	Non Capitalizable Equipment Purchase	E4414		71.94	730.00	
	Non Classified Miscellaneous Services	E2990	4,358.00	- 2,000.00		440.00
	Other Expense - Non Classified	E2970		8.00	16.00	10.00
<b>Other Expenses Total</b>			<b>4,358.00</b>	<b>- 1,920.06</b>	<b>746.00</b>	<b>450.00</b>
<b>Goods and Supplies</b>						
	Home Goods and Supplies	E4101			-	
	Non Classified Goods and Parts	E4992	1,179.20	183.98	-	
	Office Goods and Supplies	E4012		2,141.60	2,005.20	1,964.21
	Parts for Automotive Equipment	E4402		-		
	Security Goods and Supplies	E4214	2,313.00		-	2,115.00
<b>Goods and Supplies Total</b>			<b>3,492.20</b>	<b>2,325.58</b>	<b>2,005.20</b>	<b>4,079.21</b>
<b>Equipment Purchases</b>						
	Equipment Purchase - Computer Hardware & Software	E5090	1,840.00	27,175.84		
	Motor Vehicle Purchases	E5121		63,936.00		
	Office Equipment	E5050	-	1,898.00		
<b>Equipment Purchases Total</b>			<b>1,840.00</b>	<b>93,009.84</b>		
<b>Allocations</b>						
	Operational Tranfers to Other Fund	E9760	139,973.03	351,105.39		
<b>Allocations Total</b>			<b>139,973.03</b>	<b>351,105.39</b>		
<b>Debts Payment - Previous Years</b>						
	Corrections - Previous Years	E9810	261.14	35,303.62		
<b>Debts Payment - Previous Years Total</b>			<b>261.14</b>	<b>35,303.62</b>		
	<b>Income Less Expenses</b>		<b>\$ 370,371.94</b>	<b>-\$ 463,355.24</b>	<b>\$ 2,955.62</b>	<b>-\$ 697,334.79</b>