

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - vendor payments and gross payroll for all agencies

For the month of August FY20

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- Following Hurricane Maria, the systems and communications of some component units and government agencies were adversely affected, which in turn affected the timing, reliability and integrity of information and data. Continuous efforts are being made to enhance data integrity progressively.

Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
Net Payroll	- Net payroll is equal to gross payroll less tax withholdings and other deductions. Payroll is paid twice per month on the 15th and 30th (or last day of the month, whichever comes sooner).
Other payroll	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
PRIFAS	- Puerto Rico Integrated Financial Accounting System.
RHUM System	- This is the software system that DTPR uses for payroll.
TSA	- TSA means 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 are the following Monthly Reports: (1) Actual Cash Vendor Disbursements by Agency; and (2) Total Payroll Related Disbursements by Agency. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.
- TSA is the Commonwealth's main operational bank account (concentration account) into which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.
- Disbursements from the TSA include payroll and related costs and vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), which are the subject of the data contained within this document. Additional disbursements from the TSA not contained within this report include 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.
- Gross Payroll cash disbursements are equal to the sum of: (i) Net Payroll (actual cash disbursements to individual employees), (ii) Other Payroll (withholdings, benefits and other deductions) and (iii) Wage garnishments by Agency. The relevant data are extracted from the DTPR RHUM system.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$262M
August Total Payroll
& Related Costs

\$537M
YTD Total Payroll
& Related Costs

Key Vendor Disbursement Figures

\$329M
August Vendor Disbursements

\$646M
YTD Vendor Disbursements

Key Takeaways for the month ended August 31, 2019:

The enclosed Report includes consolidated TSA weekly cash outlays for vendor payments and gross payroll for all agencies for the first and second months of FY20. The FY20 TSA Liquidity Plan is under development. Following the development of the FY20 TSA Liquidity Plan, this report will include a comparison of FY20 actual TSA cash flow data to the FY20 TSA Liquidity Plan, along with the relevant commentary.

Puerto Rico Department of Treasury | AAFAF**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)

*(figures in \$000s)**Continues and Continued...*

ID	Agency	July	August	YTD Actuals
081	Dept. of Education	\$100,820	\$93,055	\$193,875
040	Puerto Rico Police	45,850	71,025	116,875
137	Dept. of Correction and Rehabilitation	18,919	18,711	37,630
010	General Court of Justice	15,065	14,993	30,058
071	Dept. of Health	14,100	14,397	28,497
038	Dept. of Justice	5,899	5,852	11,751
123	Families and Children Administration	5,133	6,144	11,277
024	Dept. of Treasury	4,563	4,231	8,794
042	Firefighters Corps	4,065	4,171	8,236
127	Adm. for Socioeconomic Devt. of the Family	3,978	3,660	7,638
067	Dept. of Labor and Human Resources	3,608	3,519	7,127
133	Natural Resources Administration	2,986	2,955	5,941
049	Dept. of Transportation and Public Works	2,852	2,953	5,805
095	Mental Health and Addiction Services Admin.	2,675	2,640	5,315
126	Vocational Rehabilitation Administration	1,996	2,034	4,030
221	Emergency Medical Services Corps	1,956	1,550	3,506
028	Commonwealth Election Commission	1,602	1,599	3,202
122	Dept. of the Family	1,334	1,338	2,672
078	Dept. of Housing	1,259	1,287	2,546
106	Public Housing Administration	1,261	1,274	2,534
124	Child Support Administration	1,148	1,157	2,305
087	Dept. of Sports and Recreation	960	961	1,921
105	Industrial Commission	853	843	1,696
241	Adm. for Integral Development of Childhood	834	819	1,652
015	Office of the Governor	735	707	1,441
055	Dept. of Agriculture	721	726	1,447
043	Puerto Rico National Guard	693	683	1,376
016	Office of Management and Budget	627	650	1,277
018	Planning Board	612	640	1,252
021	Emergency Mgt. and Disaster Adm. Agency	427	419	846
069	Dept. of Consumer Affairs	403	402	805
026	Govt. Employee & Judiciary Retirement Sys. Adm.	360	377	738
023	Dept. of State	397	414	811
022	Office of the Commissioner of Insurance	338	336	674
082	Institute of Puerto Rican Culture	335	343	678

Puerto Rico Department of Treasury | AAFAF**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)

*(figures in \$000s)**Continues and Continued...*

ID	Agency	July	August	YTD Actuals
075	Office of the Financial Institutions Commissioner	326	334	660
152	Elderly and Retired People Advocate Office	292	296	588
031	General Services Administration	283	274	558
141	Telecommunication's Regulatory Board	277	268	545
065	Public Services Commission	271	276	548
089	Horse Racing Industry and Sport Administration	201	185	386
153	Advocacy for Persons with Disabilities	166	157	323
060	Citizen's Advocate Office (Ombudsman)	167	168	335
281	Office of the Electoral Comptroller	157	156	313
279	Public Service Appeals Commission	144	140	284
096	Women's Advocate Office	123	132	255
139	Parole Board	121	116	237
155	State Historic Preservation Office	90	93	183
062	Cooperative Development Commission	74	75	149
231	Health Advocate Office	73	72	145
120	Veterans Advocate Office	54	54	107
068	Labor Relations Board	50	54	104
290	Energy Affairs Office	32	34	67
037	Civil Rights Commission	36	35	71
034	Investigation, Prosecution and Appeals Comsn.	14	13	27
	Other (b)	3,859	4,639	8,499
	Unreconciled Payroll (c)	19,038	(12,798)	6,241
Total		\$275,212	\$261,637	\$536,849

Footnotes

(a) *Minor discrepancies may exist when cross referencing this report with report 1(A). Report 1(A) presents information in \$millions and small rounding differences may be a result.*

(b) *Includes gross payroll for agencies excluded from scope, the largest of which are Agency 26 (Special Appropriations for the Central Government Retirement System) and Agency 91 (Special Appropriations for the Teachers Retirement System). Also includes unreconciled payroll due to timing.*

(c) *Due to the timing and reconciliation between RHUM payroll system and cash activity data.*

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	July	August	YTD Actuals
078	Dept. of Housing	\$74,055	\$59,469	\$133,524
081	Dept. of Education	67,155	77,119	144,274
071	Dept. of Health	62,916	55,162	118,077
024	Dept. of Treasury	14,625	15,183	29,808
123	Families and Children Administration	10,746	4,491	15,236
137	Dept. of Correction and Rehabilitation	9,912	10,340	20,252
021	Emergency Mgt. and Disaster Adm. Agency	8,736	13,352	22,088
095	Mental Health and Addiction Services Admin.	7,037	5,981	13,018
040	Puerto Rico Police	6,639	2,586	9,225
067	Dept. of Labor and Human Resources	4,293	1,330	5,623
016	Office of Management and Budget	3,339	1,614	4,953
241	Adm. for Integral Development of Childhood	2,640	5,515	8,155
122	Dept. of the Family	2,267	1,743	4,010
038	Dept. of Justice	2,235	5,787	8,022
126	Vocational Rehabilitation Administration	2,009	1,957	3,966
043	Puerto Rico National Guard	1,864	1,665	3,529
031	General Services Administration	1,803	11,227	13,030
127	Adm. for Socioeconomic Devt. of the Family	1,672	5,060	6,732
049	Dept. of Transportation and Public Works	1,500	8,645	10,145
152	Elderly and Retired People Advocate Office	1,401	2,577	3,978
087	Dept. of Sports and Recreation	1,296	1,743	3,039
050	Dept. of Natural and Environmental Resources	1,058	713	1,771
124	Child Support Administration	829	1,977	2,806
075	Office of the Financial Institutions Commissioner	823	385	1,208
015	Office of the Governor	802	361	1,162
023	Dept. of State	637	496	1,132
028	Commonwealth Election Commission	412	551	963
120	Veterans Advocate Office	531	534	1,065
014	Environmental Quality Board	508	794	1,301
105	Industrial Commission	398	292	691
221	Emergency Medical Services Corps	396	421	817
155	State Historic Preservation Office	365	153	519
042	Firefighters Corps	358	188	547
133	Natural Resources Administration	357	800	1,158

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Vendor Disbursements by Agency (a) (b)

*(figures in \$000s)**Continues and Continued...*

ID	Agency	July	August	YTD Actuals
055	Dept. of Agriculture	293	156	449
141	Telecommunication's Regulatory Board	205	94	299
022	Office of the Commissioner of Insurance	177	447	624
018	Planning Board	176	203	379
096	Women's Advocate Office	171	291	462
069	Dept. of Consumer Affairs	123	27	151
106	Public Housing Administration	104	–	104
290	Energy Affairs Office	95	841	936
065	Public Services Commission	84	19	103
010	General Court of Justice	72	8,508	8,579
060	Citizen's Advocate Office (Ombudsman)	68	29	97
153	Advocacy for Persons with Disabilities	60	27	88
281	Office of the Electoral Comptroller	52	96	148
089	Horse Racing Industry and Sport Administration	46	57	103
220	Correctional Health	45	–	45
231	Health Advocate Office	43	32	75
068	Labor Relations Board	29	29	58
279	Public Service Appeals Commission	26	21	47
037	Civil Rights Commission	17	38	55
062	Cooperative Development Commission	17	34	51
139	Parole Board	4	5	9
034	Investigation, Prosecution and Appeals Comsn.	3	2	5
079	Automobile Accident Compensation Administration	0	0	0
082	Institute of Puerto Rican Culture	–	1,836	1,836
	Other (c)	10,236	6,126	16,362
	Unreconciled Vendor Disbursements (d)	8,506	10,190	18,697
Total		\$316,267	\$329,321	\$645,588

Footnotes

(a) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries. Reconciles to actual cash disbursed through the "Vendor Disbursements" line item of the DTPR TSA Cash

(b) Minor discrepancies may exist when cross referencing this report with report 1(A). Report 1(A) presents information in \$millions and small rounding differences may be a result.

(c) Includes vendor payments for various other agencies.

(d) Due to the timing and reconciliation between PRIFAS and cash activity data.