

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of April FY21

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
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.
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.
PW	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
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 vs Liquidity Plan; and (2) Total Payroll Related Disbursements by Agency vs Liquidity Plan.
- 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

\$275M	+\$26M	\$2,732M	+\$171M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$360M	+\$39M	\$3,653M	+\$385M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2021:

Gross payroll is mainly tracking FY21 forecasts to date. Most variance is driven by DOE payroll variance, likely due to COVID-19 and the subsequently adjusted and abnormal school year. Disbursements on behalf of the Department of Education and Department of Housing are \$336M and \$329M YTD lower than expected, respectively. Department of Education and Department of Housing variances are primarily due to low federally-funded operating disbursements. Such payments can have irregular cadence that causes temporary timing variances and may be offset in future periods. The Department of Labor exhibits \$212M positive variance because the Liquidity Plan forecasted federal unemployment funds managed by the Commonwealth would be disbursed through the TSA as payments on behalf of the Department of Labor; however, these funds are being managed outside the TSA. Positive vendor disbursements variance is offset by several large payments. Department of Treasury exhibits negative \$280M variance due to \$252M in CARES Act assistance paid through the TSA to vendors. This represents a permanent variance, though it is cash flow neutral as the TSA is reimbursed from CARES Act funds held in a separate bank account. The Liquidity Plan only considered General Fund activity for the Gaming Commission. However, during September 2020, the TSA began to receive non-General Fund collections by the Gaming Commission and subsequently disburse these funds, creating a permanent negative vendor payments variance versus the Liquidity Plan for the agency. These payments are expected to be cash flow neutral over the long-term, as they represent disbursements of the agency's collections.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education (c)	\$95,548	\$119,412	\$23,864	\$956,328	\$1,123,972	\$167,645
40	Puerto Rico Police	67,158	60,101	(7,057)	641,048	635,654	(5,394)
137	Dept. of Correction and Rehabilitation	16,646	19,543	2,897	174,083	184,031	9,947
10	General Court of Justice	14,885	16,787	1,902	152,786	158,075	5,289
71	Dept. of Health	13,899	12,037	(1,862)	144,108	113,275	(30,833)
38	Dept. of Justice	5,690	6,651	961	55,940	62,623	6,682
45	Department of Public Security	7,961	11,532	3,571	82,688	108,563	25,875
123	Families and Children Administration	6,008	5,635	(373)	62,473	53,046	(9,428)
24	Dept. of Treasury	6,524	5,895	(629)	57,720	55,503	(2,218)
127	Adm. for Socioeconomic Devt. of the Family	3,542	4,978	1,437	37,886	46,847	8,962
50	Dept. of Natural and Environmental Resources	2,907	4,947	2,039	30,644	46,556	15,911
67	Dept. of Labor and Human Resources	3,406	4,334	928	35,191	40,750	5,560
49	Dept. of Transportation and Public Works	2,663	2,961	298	27,340	27,863	522
95	Mental Health and Addiction Services Admin.	2,399	2,641	242	25,906	24,862	(1,045)
126	Vocational Rehabilitation Administration	1,921	2,367	447	19,696	22,259	2,563
28	Commonwealth Election Commission	1,467	1,243	(224)	18,740	11,701	(7,039)
122	Dept. of the Family	1,647	1,647	0	16,396	15,508	(888)
106	Public Housing Administration	1,699	489	(1,210)	16,891	4,601	(12,290)
78	Dept. of Housing	1,452	1,323	(129)	14,659	12,450	(2,209)
124	Child Support Administration	1,072	1,385	313	11,201	13,026	1,825
87	Dept. of Sports and Recreation	902	1,065	163	9,113	10,026	913
105	Industrial Commission	848	786	(63)	8,427	7,388	(1,039)
241	Adm. for Integral Development of Childhood	761	1,288	526	7,981	12,110	4,129
15	Office of the Governor	650	947	297	7,194	8,917	1,722
55	Dept. of Agriculture	707	795	88	7,077	7,481	405
43	Puerto Rico National Guard	687	932	245	7,512	8,773	1,261
16	Office of Management and Budget	519	753	234	5,275	7,090	1,815
298	Utility Regulatory Board	580	1,023	443	5,651	9,620	3,968
119	Dept. of Economic Development and Commerce	1,007	907	(101)	8,175	8,533	358
69	Dept. of Consumer Affairs	460	513	52	4,350	4,828	478
23	Dept. of State	436	483	47	4,306	4,543	238
75	Off. of the Financial Institutions Commissioner	339	568	230	3,396	5,345	1,949
82	Institute of Puerto Rican Culture	334	387	53	3,394	3,644	251
22	Office of the Commissioner of Insurance	329	484	155	3,174	4,553	1,379
31	General Services Administration	316	457	141	2,909	4,304	1,396
152	Elderly and Retired People Advocate Office	288	358	70	2,962	3,371	409
60	Citizen's Advocate Office (Ombudsman)	155	191	36	1,649	1,796	148
281	Office of the Electoral Comptroller	168	201	33	1,708	1,893	185
153	Advocacy for Persons with Disabilities	164	204	39	1,650	1,915	265
279	Public Service Appeals Commission	149	182	32	1,437	1,711	274
96	Women's Advocate Office	120	154	34	1,367	1,449	81

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
139	Parole Board	128	160	33	1,278	1,510	232
155	State Historic Preservation Office	133	190	57	1,444	1,786	342
62	Cooperative Development Commission	76	112	35	749	1,053	304
231	Health Advocate Office	78	97	19	727	913	186
120	Veterans Advocate Office	53	58	6	546	549	3
68	Labor Relations Board	58	49	(9)	538	463	(75)
37	Civil Rights Commission	36	35	(1)	327	333	5
34	Investigation, Prosecution and Appeals Comsn.	15	26	11	148	241	93
	Other (d)	2,830	1,654	(1,176)	27,929	15,576	(12,353)
	Unreconciled Payroll (e)	3,565	-	(3,565)	18,085	-	(18,085)
Total		\$275,385	\$300,965	\$25,580	\$2,732,203	\$2,902,877	\$170,675

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) Actual payroll includes the Central Government Christmas bonus which was issued in the last week of November.

(c) Actual DOE payroll includes a one-time settlement related to transitory employee salaries. The FY21 Certified Budget included a \$23M reserve for this item that appears in the Custody Account Transfers line of the FY21 Liquidity Plan.

(d) Includes gross payroll for various other agencies.

(e) 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	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$79,509	\$113,984	\$34,475	\$888,855	\$1,225,179	\$336,324
71	Health Department	101,495	75,135	(26,360)	802,664	742,878	(59,786)
78	Department of Housing	1,840	35,231	33,391	80,921	410,341	329,420
45	Public Security Department	10,166	22,266	12,100	139,756	215,498	75,743
24	Dept. of Treasury	18,618	9,535	(9,083)	363,029	83,312	(279,718)
49	Department of Transportation and Public Works	6,991	11,023	4,032	105,758	96,467	(9,291)
137	Department of Correction and Rehabilitation	11,085	12,740	1,655	134,220	111,713	(22,507)
123	Administration of Families and Children	10,964	14,119	3,156	113,813	133,090	19,277
10	General Court of Justice	-	11,033	11,033	113,886	96,159	(17,728)
311	Gaming Commission	34,010	27	(33,983)	131,652	232	(131,420)
95	Admin. of Mental Health and Anti-Addiction Svcs.	11,201	8,522	(2,679)	92,481	80,982	(11,499)
50	Department of Natural and Environmental Resources	2,603	8,604	6,001	48,408	83,786	35,378
241	Admin. for the Comprehensive Care & Devel. of Children	10,206	5,402	(4,804)	86,522	63,690	(22,832)
271	Techology and Innovation Services	101	6,275	6,175	29,047	54,460	25,412
31	General Services Administration	3,569	812	(2,756)	17,838	7,122	(10,717)
127	Admin. of Socioeconomic Development of the Family	2,233	3,731	1,498	25,020	36,862	11,842
38	Justice Department	3,308	3,792	484	41,603	38,927	(2,676)
67	Department of labor and human resources	3,302	27,772	24,470	36,840	248,786	211,947
122	Secretariat of the Department of the Family	2,278	2,001	(277)	29,766	19,950	(9,816)
126	Vocational Rehabilitation Administration	2,618	2,699	81	22,935	27,970	5,034
329	Office of Socioeconomic Development	21,665	2,136	(19,529)	72,919	25,149	(47,769)
124	Administration for the Support of Minors	1,402	666	(736)	13,434	6,957	(6,477)
43	National Guard of Puerto Rico	3,518	1,971	(1,546)	33,109	21,792	(11,318)
152	Office of the Procurator for the Elderly	1,488	1,455	(33)	18,358	16,753	(1,604)
87	Department of Recreation and Sports	5,381	2,753	(2,628)	39,647	24,234	(15,413)
16	Office of Management and Budget	909	708	(201)	6,888	6,181	(707)
28	State Elections Commission	1,690	1,828	138	40,479	16,169	(24,311)
119	Dept. of Economic Development and Commerce	507	2,000	1,493	6,212	23,344	17,132
55	Agriculture department	110	1,460	1,350	18,105	12,737	(5,367)
82	Institute of Puerto Rican Culture	-	813	813	4,030	7,053	3,023
15	Governor's Office	471	470	(1)	3,846	4,457	611
75	Office of the Commissioner of Financial Institutions	827	249	(578)	5,566	2,217	(3,349)
23	Department of State	1,031	1,009	(22)	8,711	8,795	84
120	Office of the Veteran's Attorney of Puerto Rico	613	148	(465)	5,901	1,287	(4,614)
155	State Office of Historic Conservation	313	315	3	2,390	3,171	781
105	Industrial Commission	224	344	120	2,214	3,063	849
96	Office of the Women's Advocate	252	222	(31)	2,388	2,418	31
22	Office of the Insurance Commissioner	144	194	49	1,049	1,727	678
69	Department of Consumer Affairs	151	190	39	1,432	1,680	249
30	Off. of Admin. & Transformation of HR in the Gov. of PR	55	143	88	1,435	1,253	(182)
281	Office of the Electoral Comptroller	43	19	(24)	436	161	(275)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
60	Office of the Citizen Procurator	30	43	13	458	376	(82)
231	Office of the Patient Advocate	11	47	35	336	405	70
153	Ombudsman for Persons with Disabilities of PR	14	87	73	414	930	516
37	Civil Rights Commission	23	36	14	252	316	64
106	Public Housing Administration	–	1,365	1,365	–	12,037	12,037
266	Office of Public Affairs	123	–	(123)	2,449	–	(2,449)
272	Office of the Inspector General of the Government of PR	1	218	217	357	1,894	1,536
298	Telecommunications Bureau	402	2,210	1,808	2,375	19,823	17,447
	Other (c)	974	1,216	242	48,494	34,773	(13,721)
	Unreconciled Vendor Disbursements (d)	1,118	–	(1,118)	4,561	–	(4,561)
Total		\$359,585	\$399,018	\$39,433	\$3,653,260	\$4,038,557	\$385,297

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 Flow.

(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 from various other agencies.

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