

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of December FY21 and Q2 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

\$272M	+\$99M	\$876M	+\$80M	\$1,653M	+\$105M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$637M	-\$212M	\$1,281M	+\$44M	\$2,353M	+\$64M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2020:

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. The Central Government AP balance has grown by \$132M since the start of FY21, indicating a substantial portion of positive vendor payments variance is due to delayed payments and is temporary. Disbursements on behalf of the Department of Education and Department of Housing are \$110M and \$184M 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. Additionally, federally-funded disbursements specific to Department of Housing are temporarily lower than expected due to pending approval of PWs for projects in the permanent work category. Positive vendor disbursements variance is offset by several large payments. Department of Treasury exhibits negative \$237M variance due to \$222M in CARES Act assistance paid through the TSA to vendors. Similarly, the General Court of Justice variance is negative \$37M during the month of December due to a \$36M CRF payment through the TSA for remote work. These will be permanent variances, though they are cash flow neutral as the TSA is reimbursed from CARES Act funds held in a separate bank account. Negative variance for the Department of Transportation and Public Works is due to a \$73m payment to HTA to fund the Abriendo Caminos capital investment program on September 15, 2020. The Liquidity Plan forecasted funding for this program would be disbursed throughout the fiscal year rather than in a lump sum. As such, this variance will unwind throughout FY21.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	December LP	Variance						
81	Dept. of Education	\$95,522	\$136,705	\$41,184	\$302,828	\$367,202	\$64,374	\$559,254	\$675,471	\$116,217
40	Puerto Rico Police	62,024	94,745	32,721	206,743	214,947	8,204	396,112	395,250	(862)
137	Dept. of Correction and Rehabilitation	18,022	22,353	4,331	55,431	60,086	4,654	106,215	110,595	4,380
10	General Court of Justice	15,169	19,200	4,032	49,165	51,611	2,446	93,221	94,997	1,776
71	Dept. of Health	14,701	13,786	(915)	45,117	37,018	(8,099)	88,059	68,075	(19,984)
38	Dept. of Justice	5,518	7,609	2,091	17,179	20,449	3,270	33,448	37,634	4,186
45	Department of Public Security	7,375	13,196	5,821	22,826	35,458	12,632	44,193	65,242	21,049
123	Families and Children Administration	6,276	6,448	172	19,694	17,326	(2,369)	38,142	31,879	(6,264)
24	Dept. of Treasury	5,267	6,745	1,478	19,415	18,126	(1,290)	34,103	33,355	(748)
127	Adm. for Socioeconomic Devt. of the Family	3,690	5,703	2,013	11,833	15,311	3,477	23,689	28,154	4,465
50	Dept. of Natural and Environmental Resources	2,997	5,664	2,667	9,398	15,211	5,814	19,086	27,978	8,893
67	Dept. of Labor and Human Resources	3,531	4,971	1,440	11,030	13,331	2,301	21,403	24,490	3,088
49	Dept. of Transportation and Public Works	2,715	3,392	677	8,652	9,107	455	16,805	16,745	(60)
95	Mental Health and Addiction Services Admin.	2,466	3,024	558	7,826	8,122	296	16,134	14,941	(1,193)
126	Vocational Rehabilitation Administration	1,987	2,716	729	6,264	7,283	1,019	12,021	13,377	1,357
28	Commonwealth Election Commission	3,253	1,421	(1,832)	7,151	3,820	(3,331)	11,939	7,032	(4,908)
122	Dept. of the Family	1,665	1,886	221	5,220	5,066	(154)	10,002	9,320	(682)
106	Public Housing Administration	1,817	561	(1,256)	5,619	1,505	(4,114)	10,178	2,765	(7,413)
78	Dept. of Housing	1,451	1,515	65	4,585	4,069	(516)	8,949	7,482	(1,467)
124	Child Support Administration	1,113	1,587	474	3,549	4,258	709	6,897	7,828	931
87	Dept. of Sports and Recreation	905	1,218	313	2,829	3,273	444	5,542	6,025	483
105	Industrial Commission	824	902	77	2,585	2,417	(168)	5,113	4,440	(673)
241	Adm. for Integral Development of Childhood	832	1,476	645	2,554	3,961	1,407	4,884	7,278	2,394
15	Office of the Governor	726	1,083	357	2,281	2,912	631	4,509	5,359	849
55	Dept. of Agriculture	726	910	184	2,205	2,444	239	4,372	4,496	124
43	Puerto Rico National Guard	736	1,069	332	2,360	2,868	508	4,722	5,272	550
16	Office of Management and Budget	517	861	344	1,609	2,315	706	3,189	4,261	1,072
298	Utility Regulatory Board	433	1,172	740	1,358	3,146	1,788	2,938	5,781	2,843
119	Dept. of Economic Development and Commerce	804	1,038	234	2,459	2,788	329	4,788	5,128	340
69	Dept. of Consumer Affairs	428	587	159	1,332	1,577	245	2,578	2,902	324
23	Dept. of State	423	553	129	1,345	1,484	139	2,603	2,730	127
75	Off. of the Financial Institutions Commissioner	335	652	317	1,036	1,749	713	2,050	3,212	1,163
82	Institute of Puerto Rican Culture	339	443	104	1,078	1,190	112	2,077	2,190	113

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	December LP	Variance						
22	Office of the Commissioner of Insurance	321	556	234	1,009	1,490	481	1,947	2,736	789
31	General Services Administration	286	523	237	902	1,406	504	1,667	2,587	920
152	Elderly and Retired People Advocate Office	295	411	117	939	1,103	164	1,818	2,026	208
60	Citizen's Advocate Office (Ombudsman)	164	218	54	518	586	68	1,012	1,079	67
281	Office of the Electoral Comptroller	168	230	62	529	618	90	1,034	1,138	104
153	Advocacy for Persons with Disabilities	166	233	68	513	626	113	997	1,151	153
279	Public Service Appeals Commission	142	208	66	432	559	126	844	1,028	184
96	Women's Advocate Office	140	176	36	438	473	35	849	871	22
139	Parole Board	128	183	56	405	493	88	774	907	134
155	State Historic Preservation Office	146	218	72	483	584	101	901	1,073	172
62	Cooperative Development Commission	76	128	52	235	344	108	457	633	176
231	Health Advocate Office	76	111	35	229	298	69	413	548	135
120	Veterans Advocate Office	56	67	11	172	179	7	338	330	(8)
68	Labor Relations Board	55	56	1	172	151	(21)	317	278	(38)
37	Civil Rights Commission	32	40	8	97	109	11	186	200	13
34	Investigation, Prosecution and Appeals Comsn.	17	29	12	48	79	31	86	145	58
	Other (c)	2,518	1,892	(626)	8,125	5,086	(3,039)	15,589	9,361	(6,229)
	Unreconciled Payroll (d)	2,147	-	(2,147)	15,746	-	(15,746)	24,460	-	(24,460)
	Total	\$271,516	\$370,471	\$98,955	\$875,551	\$955,612	\$80,062	\$1,652,907	\$1,757,777	\$104,870

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

(c) Includes gross payroll for various other agencies.

(d) 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	December		December	2Q Actuals	2Q LP	2Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	December LP	Variance						
81	Dept. of Education	\$212,296	\$129,729	(\$82,567)	\$476,016	\$417,486	(\$58,530)	\$623,431	\$733,034	\$109,603
71	Health Department	118,768	78,151	(40,617)	230,428	242,238	11,811	470,472	439,709	(30,763)
78	Department of Housing	17,471	43,526	26,055	25,930	143,775	117,845	65,636	249,650	184,014
45	Public Security Department	10,072	23,790	13,717	35,288	70,174	34,886	77,278	132,421	55,143
24	Dept. of Treasury	77,765	8,684	(69,081)	124,496	25,267	(99,229)	284,923	48,293	(236,629)
49	Department of Transportation and Public Works	3,988	10,038	6,050	7,428	29,135	21,706	90,893	56,137	(34,757)
137	Department of Correction and Rehabilitation	20,698	11,691	(9,007)	42,102	34,307	(7,795)	91,094	64,344	(26,750)
123	Administration of Families and Children	16,418	14,031	(2,388)	37,078	42,889	5,811	70,232	77,359	7,127
10	General Court of Justice	47,508	10,067	(37,442)	56,466	29,480	(26,985)	80,143	55,239	(24,904)
311	Gaming Commission	33,819	24	(33,795)	49,893	72	(49,822)	49,975	132	(49,843)
95	Admin. of Mental Health and Anti-Addiction Svcs.	10,033	8,522	(1,511)	27,203	26,053	(1,150)	55,049	47,347	(7,702)
50	Department of Natural and Environmental Resources	5,199	8,748	3,549	9,018	26,640	17,622	34,658	50,074	15,416
241	Admin. for the Comprehensive Care & Devel. of Children	8,547	6,766	(1,782)	19,205	22,470	3,265	50,263	38,757	(11,506)
271	Techology and Innovation Services	4,462	5,722	1,261	4,478	16,836	12,357	7,148	31,017	23,870
31	General Services Administration	1,612	739	(873)	4,884	2,140	(2,744)	9,522	4,163	(5,358)
127	Admin. of Socioeconomic Development of the Family	3,459	3,893	434	7,771	12,137	4,366	15,827	21,657	5,830
38	Justice Department	3,702	4,105	403	12,444	12,933	489	26,513	23,184	(3,328)
67	Department of labor and human resources	2,520	25,403	22,883	7,416	71,998	64,582	20,573	150,964	130,391
122	Secretariat of the Department of the Family	3,325	2,108	(1,218)	9,438	6,595	(2,843)	19,557	11,744	(7,812)
126	Vocational Rehabilitation Administration	2,258	2,958	700	6,489	9,392	2,904	12,832	16,611	3,780
329	Office of Socioeconomic Development	2,852	2,671	(181)	16,395	8,868	(7,527)	31,247	15,300	(15,948)
124	Administration for the Support of Minors	2,241	736	(1,505)	3,617	2,346	(1,271)	7,929	4,137	(3,792)
43	National Guard of Puerto Rico	4,728	2,310	(2,417)	7,814	7,511	(302)	20,157	13,103	(7,054)
152	Office of the Procurator for the Elderly	2,589	1,778	(811)	6,847	5,861	(985)	13,482	10,151	(3,331)
87	Department of Recreation and Sports	3,102	2,503	(599)	5,268	7,191	1,923	23,314	14,322	(8,992)
16	Office of Management and Budget	856	645	(211)	1,383	1,878	494	4,144	3,578	(567)
28	State Elections Commission	5,489	1,700	(3,789)	12,261	5,049	(7,212)	34,605	9,254	(25,351)
119	Dept. of Economic Development and Commerce	402	2,479	2,077	1,406	8,207	6,801	3,582	14,180	10,598
55	Agriculture department	126	1,337	1,210	2,452	3,931	1,479	10,363	7,286	(3,077)
82	Institute of Puerto Rican Culture	1,840	741	(1,099)	1,840	2,180	340	3,989	4,017	27
15	Governor's Office	661	470	(191)	1,250	1,441	191	2,598	2,595	(3)
75	Office of the Commissioner of Financial Institutions	584	226	(358)	1,367	636	(731)	2,475	1,349	(1,126)
23	Department of State	2,810	919	(1,890)	3,383	2,685	(699)	5,133	5,068	(65)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	December LP	Variance						
120	Office of the Veteran's Attorney of Puerto Rico	522	135	(387)	1,762	398	(1,364)	3,418	733	(2,685)
155	State Office of Historic Conservation	446	332	(114)	980	1,029	49	1,301	1,901	600
105	Industrial Commission	271	312	41	699	878	180	1,242	1,863	621
96	Office of the Women's Advocate	244	256	12	550	829	280	1,367	1,450	84
22	Office of the Insurance Commissioner	83	176	93	302	495	194	421	1,051	630
69	Department of Consumer Affairs	336	173	(163)	589	496	(93)	1,020	998	(22)
30	Off. of Admin. & Transformation of HR in the Gov. of PR	60	130	70	219	376	157	1,175	733	(442)
281	Office of the Electoral Comptroller	126	17	(109)	145	50	(95)	210	92	(118)
60	Office of the Citizen Procurator	110	40	(71)	178	116	(62)	315	214	(101)
231	Office of the Patient Advocate	31	43	11	71	125	55	239	231	(9)
153	Ombudsman for Persons with Disabilities of PR	26	98	72	107	316	210	291	555	265
37	Civil Rights Commission	27	33	6	46	98	52	143	180	37
106	Public Housing Administration	-	1,241	1,241	-	3,556	3,556	-	7,141	7,141
266	Office of Public Affairs	48	-	(48)	1,683	-	(1,683)	1,891	-	(1,891)
272	Office of the Inspector General of the Government of PR	-	199	199	-	585	585	348	1,079	730
298	Telecommunications Bureau	218	2,022	1,805	662	5,728	5,065	1,457	12,050	10,593
	Other (c)	1,660	3,274	1,614	12,607	9,647	(2,961)	18,212	30,471	12,260
	Unreconciled Vendor Disbursements (d)	807	-	(807)	1,530	-	(1,530)	892	-	(892)
Total		\$637,217	\$425,693	(\$211,525)	\$1,280,882	\$1,324,522	\$43,640	\$2,352,975	\$2,416,918	\$63,944

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.