

## Requirement 1 (B)



### ***Puerto Rico Department of Treasury***

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

*For the month of January FY20*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>Net Payroll</b>	- 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).
<b>Other payroll</b>	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>TSA</b>	- 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**

\$257M	+\$29M	\$1,988M	\$6M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$239M	+\$202M	\$2,078M	\$609M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2020:

The enclosed report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for central government agencies compared to the Liquidity Plan. Gross payroll variance is mostly temporary and expected to be offset. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education. This may be partially due to timing and some of this variance may be offset in future months.

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$ 93,397	\$108,722	\$15,325	694,567	\$757,354	\$62,787
040	Puerto Rico Police	56,011	67,057	11,046	486,291	469,402	(16,889)
137	Dept. of Correction and Rehabilitation	16,802	17,441	639	128,439	121,270	(7,169)
010	General Court of Justice	14,950	16,486	1,536	109,675	114,631	4,955
071	Dept. of Health	13,679	10,765	(2,914)	98,414	75,042	(23,373)
038	Dept. of Justice	5,589	6,314	725	39,800	43,921	4,121
123	Families and Children Administration	6,787	5,789	(997)	39,516	40,314	798
024	Dept. of Treasury	4,135	5,886	1,752	31,739	40,928	9,189
042	Firefighters Corps	4,222	4,702	480	30,292	32,699	2,406
127	Adm. for Socioeconomic Devt. of the Family	3,610	4,762	1,151	26,748	33,218	6,470
067	Dept. of Labor and Human Resources	3,465	4,364	899	25,000	30,423	5,423
133	Natural Resources Administration	2,796	2,452	(344)	20,928	17,070	(3,858)
049	Dept. of Transportation and Public Works	2,743	2,979	236	20,397	20,716	319
095	Mental Health and Addiction Services Admin.	2,512	2,548	35	18,103	17,747	(356)
126	Vocational Rehabilitation Administration	1,926	2,484	558	16,972	17,383	412
221	Emergency Medical Services Corps	1,530	1,663	133	11,504	11,566	62
028	Commonwealth Election Commission	1,560	1,241	(319)	11,371	8,631	(2,740)
122	Dept. of the Family	1,636	1,559	(77)	10,028	10,853	826
106	Public Housing Administration	1,284	-	(1,284)	9,293	-	(9,293)
078	Dept. of Housing	1,415	690	(725)	9,519	4,813	(4,706)
124	Child Support Administration	1,124	1,464	340	8,236	10,223	1,987
087	Dept. of Sports and Recreation	935	1,030	95	6,785	7,163	378
105	Industrial Commission	864	840	(24)	6,148	5,842	(306)
241	Adm. for Integral Development of Childhood	791	1,093	301	5,933	7,637	1,704
015	Office of the Governor	749	922	173	5,325	6,414	1,089
055	Dept. of Agriculture	732	783	51	5,132	5,448	316
043	Puerto Rico National Guard	681	1,062	381	4,954	7,417	2,463
016	Office of Management and Budget	636	768	132	4,495	5,341	847
018	Planning Board	273	835	562	1,790	5,817	4,027
021	Emergency Mgt. and Disaster Adm. Agency	12	484	471	1,876	3,371	1,495
069	Dept. of Consumer Affairs	409	499	90	2,920	3,468	548
023	Dept. of State	383	499	116	2,815	3,469	654
026	Govt. Employee & Judiciary Retirement Sys. Adm.	362	-	(362)	2,513	-	(2,513)
075	Off. of the Financial Institutions Commissioner	333	572	239	2,377	3,975	1,598
082	Institute of Puerto Rican Culture	331	351	20	2,432	2,438	6
022	Office of the Commissioner of Insurance	331	486	155	2,389	3,376	987
031	General Services Administration	254	314	59	2,152	2,180	28
152	Elderly and Retired People Advocate Office	294	330	36	2,140	2,311	171
141	Telecommunication's Regulatory Board	264	429	166	2,006	2,985	979
065	Public Services Commission	281	373	93	1,974	2,599	625
089	Horse Racing Industry and Sport Adm.	184	149	(35)	1,215	1,036	(179)
060	Citizen's Advocate Office (Ombudsman)	169	193	24	1,211	1,341	130
281	Office of the Electoral Comptroller	163	194	30	1,119	1,346	227
153	Advocacy for Persons with Disabilities	151	193	42	1,125	1,345	220
279	Public Service Appeals Commission	138	182	44	1,004	1,265	261
096	Women's Advocate Office	133	140	7	925	975	50
139	Parole Board	106	163	57	890	1,136	246
155	State Historic Preservation Office	133	100	(33)	838	694	(144)
062	Cooperative Development Commission	75	107	33	535	746	211
231	Health Advocate Office	70	94	24	503	656	154
120	Veterans Advocate Office	54	57	3	386	395	9

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
068	Labor Relations Board	50	58	8	368	403	35
290	Energy Affairs Office	0	119	119	143	831	688
037	Civil Rights Commission	31	34	3	241	239	(2)
034	Investigation, Prosecution and Appeals Comsn.	13	25	12	96	172	76
273	Permit Management Office	-	623	623	-	4,330	4,330
035	Industrial Tax Exemption Office	-	99	99	-	686	686
014	Environmental Quality Board	-	314	314	-	2,187	2,187
050	Dept. of Natural and Environmental Resources	-	855	855	-	5,947	5,947
	Other (b)	5,720	-	(5,720)	42,703	-	(42,703)
	Unreconciled Payroll (c)	(353)	-	353	21,298	-	(21,298)
<b>Total</b>		<b>\$ 256,925</b>	<b>\$286,000</b>	<b>\$29,075</b>	<b>\$1,987,590</b>	<b>\$1,994,000</b>	<b>\$6,410</b>

Footnotes

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

(b) Includes gross payroll for various other agencies.

(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	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$26,149	\$152,019	\$125,870	\$436,837	\$886,268	\$449,431
078	Department of Housing	1,869	43,146	41,277	243,419	267,422	24,003
071	Health Department	52,796	75,440	22,644	367,253	428,666	61,413
024	Dept. of Treasury	58,053	10,547	(47,505)	237,258	68,436	(168,822)
049	Department of Transportation and Public Works	1,745	2,795	1,050	50,755	31,024	(19,731)
137	Department of Correction and Rehabilitation	8,299	12,366	4,066	66,284	79,377	13,094
123	Administration of Families and Children	9,849	12,121	2,272	70,214	75,609	5,394
095	Admin. of Mental Health and Anti-Addiction Svcs.	7,132	8,504	1,372	57,802	56,050	(1,753)
241	Admin. for the Comprehensive Care & Devel. of Children	7,004	7,536	532	56,142	40,458	(15,684)
010	General Court of Justice	19,549	7,523	(12,026)	63,441	48,570	(14,871)
021	Bureau of Emergency Mgmt. and Disaster Mgmt.	8	721	713	38,147	37,386	(761)
031	General Services Administration	1,145	283	(862)	24,536	1,839	(22,696)
127	Admin. of Socioeconomic Development of the Family	1,891	4,107	2,216	20,802	24,298	3,496
038	Justice Department	2,569	5,269	2,700	24,390	28,512	4,122
067	Department of labor and human resources	2,045	25,515	23,470	19,653	163,229	143,576
040	Bureau of the Puerto Rico Police	60	10,901	10,841	12,264	79,161	66,896
122	Secretariat of the Department of the Family	1,486	2,156	671	15,803	12,961	(2,842)
126	Vocational Rehabilitation Administration	2,211	3,884	1,674	18,912	22,106	3,194
124	Administration for the Support of Minors	1,126	874	(252)	8,070	4,957	(3,114)
043	National Guard of Puerto Rico	8,756	2,230	(6,526)	22,786	7,377	(15,409)
152	Office of the Procurator for the Elderly	361	1,977	1,616	10,635	10,737	101
087	Department of Recreation and Sports	3,401	869	(2,532)	10,772	5,748	(5,024)
016	Office of Management and Budget	3,553	4,150	598	26,976	27,149	173
028	State Elections Commission	425	824	399	6,673	5,341	(1,331)
055	Agriculture department	6,049	1,391	(4,658)	12,983	8,091	(4,892)
290	State Office of Public Energy Policy	197	619	422	4,171	3,835	(336)
082	Institute of Puerto Rican Culture	-	651	651	4,253	4,186	(67)
050	Department of Natural and Environmental Resources	448	2,401	1,953	7,811	11,477	3,666
015	Governor's Office	253	528	274	3,382	3,262	(120)
075	Office of the Commissioner of Financial Institutions	327	236	(91)	2,979	1,519	(1,460)
023	Department of State	1,692	916	(776)	5,703	5,893	190
120	Office of the Veteran's Attorney of Puerto Rico	513	136	(377)	3,873	883	(2,990)
133	Natural Resources Administration	229	1,911	1,682	2,820	11,485	8,664
155	State Office of Historic Conservation	54	135	80	1,795	878	(916)
105	Industrial Commission	153	369	216	2,300	2,373	73
018	Planning Board	1,079	2,852	1,773	3,959	14,393	10,434
014	Environmental Quality Board	245	5,103	4,857	3,566	29,448	25,882
096	Office of the Women's Advocate	329	281	(48)	1,659	1,571	(88)
022	Office of the Insurance Commissioner	327	222	(105)	1,460	1,429	(31)
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	752	752	1,403	4,837	3,434
042	Bureau of the Fire Department of Puerto Rico	20	2,441	2,421	1,899	15,537	13,638
069	Department of Consumer Affairs	150	169	19	915	1,210	294
141	Telecommunications Regulatory Board	-	268	268	373	1,669	1,295
089	Adm. of the Horse Racing Industry and Sport	90	69	(22)	380	443	63
281	Office of the Electoral Comptroller	10	18	7	243	115	(128)
060	Office of the Citizen Procurator	44	31	(13)	277	201	(77)
231	Office of the Patient Advocate	37	33	(4)	243	213	(30)
153	Ombudsman for Persons with Disabilities of PR	26	66	40	2,288	389	(1,899)
065	Public Service Commission	2	141	139	147	773	627



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**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
220	Correctional Health	21	–	(21)	159	(722)	(881)
037	Civil Rights Commission	26	30	5	169	196	27
106	Public Housing Administration	–	853	853	104	5,486	5,382
329	Office of Socioeconomic Development	–	3,376	3,376	–	19,318	19,318
030	Off. of Admin. & Transformation of HR in the Gov. of PR	–	242	242	–	1,653	1,653
	Other (c)	9,256	19,298	10,042	101,160	122,961	21,801
	Unreconciled Vendor Disbursements (d)	(3,635)	–	3,635	(4,045)	–	4,045
	<b>Total</b>	<b>\$239,423</b>	<b>\$441,295</b>	<b>\$201,872</b>	<b>\$2,078,252</b>	<b>\$2,687,683</b>	<b>\$609,431</b>

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

(c) Includes vendor payments from various other agencies.

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