

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of March FY21 and Q3 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

\$284M	+\$0M	\$801M	+\$43M	\$2,454M	+\$148M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$309M	+\$90M	\$941M	+\$282M	\$3,294M	+\$346M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

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 \$116M 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 \$302M and \$296M 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 \$187M 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 \$271M variance due to \$243M 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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$114,944	\$111,084	(\$3,860)	\$301,525	\$329,089	\$27,564	\$860,779	\$1,004,560	\$143,781
40	Puerto Rico Police	61,528	60,101	(1,427)	177,778	180,303	2,525	573,890	575,553	1,663
137	Dept. of Correction and Rehabilitation	16,581	18,190	1,608	51,222	53,893	2,671	157,437	164,488	7,051
10	General Court of Justice	14,919	15,624	705	44,681	46,292	1,610	137,902	141,288	3,387
71	Dept. of Health	13,910	11,195	(2,715)	42,151	33,163	(8,987)	130,209	101,238	(28,971)
38	Dept. of Justice	5,771	6,190	418	16,803	18,338	1,535	50,250	55,972	5,722
45	Department of Public Security	8,321	10,730	2,408	24,060	31,789	7,729	74,727	97,031	22,304
123	Families and Children Administration	6,052	5,243	(810)	18,323	15,532	(2,790)	56,465	47,411	(9,054)
24	Dept. of Treasury	4,044	5,486	1,442	14,700	16,252	1,553	48,802	49,607	805
127	Adm. for Socioeconomic Devt. of the Family	3,561	4,630	1,069	10,654	13,715	3,060	34,344	41,869	7,525
50	Dept. of Natural and Environmental Resources	2,868	4,601	1,733	8,652	13,631	4,979	27,737	41,609	13,872
67	Dept. of Labor and Human Resources	3,451	4,027	576	10,382	11,927	1,544	31,785	36,417	4,632
49	Dept. of Transportation and Public Works	2,615	2,754	138	7,873	8,157	284	24,678	24,901	224
95	Mental Health and Addiction Services Admin.	2,373	2,457	84	7,374	7,279	(94)	23,507	22,220	(1,287)
126	Vocational Rehabilitation Administration	1,882	2,199	317	5,755	6,514	760	17,775	19,892	2,117
28	Commonwealth Election Commission	1,490	1,157	(333)	5,334	3,427	(1,907)	17,273	10,458	(6,815)
122	Dept. of the Family	1,560	1,533	(28)	4,746	4,541	(205)	14,749	13,861	(888)
106	Public Housing Administration	1,684	455	(1,229)	5,014	1,346	(3,668)	15,192	4,111	(11,080)
78	Dept. of Housing	1,433	1,230	(203)	4,258	3,645	(613)	13,207	11,127	(2,080)
124	Child Support Administration	1,078	1,287	209	3,232	3,813	581	10,129	11,641	1,512
87	Dept. of Sports and Recreation	906	991	85	2,668	2,936	267	8,211	8,961	750
105	Industrial Commission	836	730	(106)	2,465	2,162	(303)	7,578	6,602	(976)
241	Adm. for Integral Development of Childhood	784	1,197	412	2,335	3,545	1,209	7,220	10,823	3,603
15	Office of the Governor	706	881	175	2,035	2,611	576	6,545	7,970	1,425
55	Dept. of Agriculture	657	739	83	1,997	2,191	193	6,370	6,687	317
43	Puerto Rico National Guard	693	867	174	2,102	2,568	466	6,824	7,840	1,016
16	Office of Management and Budget	500	701	201	1,566	2,076	510	4,755	6,337	1,582
298	Utility Regulatory Board	555	951	396	1,718	2,816	1,098	5,071	8,597	3,526
119	Dept. of Economic Development and Commerce	848	843	(4)	2,379	2,498	119	7,168	7,627	459
69	Dept. of Consumer Affairs	454	477	23	1,311	1,414	102	3,889	4,315	426
23	Dept. of State	422	449	27	1,267	1,330	64	3,870	4,061	190
75	Off. of the Financial Institutions Commissioner	336	528	192	1,008	1,564	557	3,057	4,777	1,719
82	Institute of Puerto Rican Culture	322	360	38	983	1,067	85	3,059	3,257	198
22	Office of the Commissioner of Insurance	292	450	158	898	1,332	435	2,845	4,069	1,224
31	General Services Administration	313	425	112	925	1,260	335	2,592	3,847	1,255

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
152	Elderly and Retired People Advocate Office	290	333	43	855	987	131	2,674	3,012	339
60	Citizen's Advocate Office (Ombudsman)	161	178	17	482	526	44	1,494	1,605	111
281	Office of the Electoral Comptroller	168	187	19	506	554	49	1,539	1,692	152
153	Advocacy for Persons with Disabilities	168	189	22	489	561	72	1,486	1,711	225
279	Public Service Appeals Commission	151	169	18	444	501	57	1,288	1,529	241
96	Women's Advocate Office	139	143	4	399	424	25	1,248	1,295	47
139	Parole Board	126	149	23	377	442	66	1,150	1,350	199
155	State Historic Preservation Office	136	176	41	410	523	112	1,312	1,596	285
62	Cooperative Development Commission	76	104	28	216	308	92	673	941	268
231	Health Advocate Office	81	90	9	236	267	31	649	816	167
120	Veterans Advocate Office	49	54	5	155	161	5	493	490	(3)
68	Labor Relations Board	55	46	(9)	163	136	(28)	480	414	(66)
37	Civil Rights Commission	34	33	(1)	105	97	(7)	291	297	6
34	Investigation, Prosecution and Appeals Comsn.	15	24	9	46	71	24	133	215	82
	Other (c)	2,387	1,540	(848)	7,775	4,561	(3,214)	24,819	13,922	(10,898)
	Unreconciled Payroll (d)	1,036	-	(1,036)	(1,616)	-	1,616	14,500	-	(14,500)
	Total	\$283,762	\$284,177	\$414	\$801,216	\$844,135	\$42,919	\$2,454,123	\$2,601,912	\$147,790

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) 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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$88,789	\$126,721	\$37,932	\$185,915	\$378,161	\$192,246	\$809,346	\$1,111,195	\$301,849
71	Health Department	68,330	74,603	6,273	230,698	228,034	(2,664)	701,169	667,743	(33,427)
78	Department of Housing	3,338	41,939	38,601	13,445	125,460	112,015	79,081	375,110	296,029
45	Public Security Department	8,676	19,829	11,153	52,288	60,812	8,524	129,590	193,233	63,643
24	Dept. of Treasury	11,635	8,080	(3,555)	60,584	25,483	(35,101)	344,412	73,777	(270,635)
49	Department of Transportation and Public Works	3,303	9,184	5,881	7,874	29,308	21,434	98,767	85,445	(13,323)
137	Department of Correction and Rehabilitation	11,068	11,247	179	32,022	34,629	2,607	123,135	98,973	(24,162)
123	Administration of Families and Children	12,614	13,910	1,296	32,617	41,611	8,994	102,849	118,970	16,121
10	General Court of Justice	9,198	9,738	540	33,743	29,887	(3,856)	113,886	85,126	(28,760)
311	Gaming Commission	11,471	24	(11,447)	47,667	73	(47,594)	97,642	206	(97,437)
95	Admin. of Mental Health and Anti-Addiction Svcs.	9,136	8,294	(842)	26,230	25,112	(1,118)	81,279	72,459	(8,820)
50	Department of Natural and Environmental Resources	5,255	7,852	2,597	11,147	25,108	13,961	45,805	75,181	29,376
241	Admin. for the Comprehensive Care & Devel. of Children	11,604	6,573	(5,031)	26,053	19,531	(6,522)	76,316	58,288	(18,028)
271	Techology and Innovation Services	3,267	5,722	2,455	21,799	17,167	(4,632)	28,947	48,185	19,238
31	General Services Administration	1,872	663	(1,209)	4,673	2,146	(2,527)	14,270	6,309	(7,961)
127	Admin. of Socioeconomic Development of the Family	4,191	3,842	(349)	6,961	11,474	4,513	22,788	33,131	10,344
38	Justice Department	3,419	3,937	518	11,416	11,950	535	38,295	35,135	(3,160)
67	Department of labor and human resources	3,184	18,936	15,751	12,928	70,051	57,123	33,538	221,015	187,477
122	Secretariat of the Department of the Family	3,642	2,078	(1,564)	7,932	6,205	(1,727)	27,488	17,949	(9,539)
126	Vocational Rehabilitation Administration	2,546	2,899	353	7,470	8,660	1,190	20,318	25,271	4,954
329	Office of Socioeconomic Development	17,781	2,596	(15,186)	19,998	7,713	(12,285)	51,253	23,013	(28,240)
124	Administration for the Support of Minors	1,265	722	(542)	4,103	2,155	(1,949)	12,032	6,291	(5,741)
43	National Guard of Puerto Rico	3,487	2,257	(1,230)	9,429	6,717	(2,712)	29,592	19,820	(9,771)
152	Office of the Procurator for the Elderly	1,159	1,731	573	3,388	5,147	1,760	16,870	15,298	(1,571)
87	Department of Recreation and Sports	936	2,131	1,195	10,943	7,159	(3,784)	34,266	21,481	(12,785)
16	Office of Management and Budget	855	604	(252)	1,827	1,896	68	5,980	5,473	(506)
28	State Elections Commission	1,088	1,697	609	4,184	5,087	903	38,789	14,341	(24,448)
119	Dept. of Economic Development and Commerce	610	2,410	1,801	2,123	7,164	5,041	5,705	21,344	15,639
55	Agriculture department	170	1,318	1,149	7,622	3,991	(3,631)	17,995	11,277	(6,718)
82	Institute of Puerto Rican Culture	-	741	741	40	2,223	2,183	4,030	6,240	2,210
15	Governor's Office	338	466	128	650	1,393	743	3,376	3,988	612
75	Office of the Commissioner of Financial Institutions	695	164	(531)	2,245	620	(1,626)	4,739	1,968	(2,771)
23	Department of State	930	877	(53)	2,519	2,718	199	7,680	7,786	105
120	Office of the Veteran's Attorney of Puerto Rico	515	135	(379)	1,869	406	(1,464)	5,287	1,139	(4,148)
155	State Office of Historic Conservation	572	303	(269)	776	955	178	2,077	2,856	779
105	Industrial Commission	363	227	(136)	655	856	201	1,990	2,719	729

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
96	Office of the Women's Advocate	250	251	0	769	746	(22)	2,135	2,197	62
22	Office of the Insurance Commissioner	61	128	67	153	483	330	905	1,533	629
69	Department of Consumer Affairs	120	144	24	261	492	231	1,281	1,490	209
30	Off. of Admin. & Transformation of HR in the Gov. of PR	59	116	57	204	377	173	1,379	1,110	(269)
281	Office of the Electoral Comptroller	72	17	(55)	183	51	(132)	393	142	(251)
60	Office of the Citizen Procurator	33	40	6	114	119	5	428	333	(96)
231	Office of the Patient Advocate	32	43	10	85	128	43	324	359	35
153	Ombudsman for Persons with Disabilities of PR	41	96	55	63	287	224	400	843	442
37	Civil Rights Commission	45	33	(12)	87	100	13	230	280	50
106	Public Housing Administration	-	1,037	1,037	-	3,532	3,532	-	10,672	10,672
266	Office of Public Affairs	49	-	(49)	435	-	(435)	2,326	-	(2,326)
272	Office of the Inspector General of the Government of PR	1	199	198	3	597	594	356	1,675	1,319
298	Telecommunications Bureau	193	1,493	1,300	517	5,563	5,046	1,973	17,613	15,639
	Other (c)	1,925	863	(1,061)	28,737	3,086	(25,650)	47,549	33,557	(13,991)
	Unreconciled Vendor Disbursements (d)	(870)	-	870	3,258	-	(3,258)	3,414	-	(3,414)
Total		\$309,314	\$398,910	\$89,596	\$940,700	\$1,222,621	\$281,920	\$3,293,675	\$3,639,539	\$345,864

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.