

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of May 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

\$262M	+\$26M	\$2,995M	+\$209M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$354M	+\$39M	\$4,007M	+\$442M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 31, 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 \$404M and \$366M 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 \$230M 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 \$302M variance due to \$273M 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 permanent negative \$159M 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	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education (c)	\$98,542	\$119,412	\$23,864	\$1,054,869	\$1,243,385	\$188,515
40	Puerto Rico Police	58,711	60,101	(7,057)	699,759	695,755	(4,004)
137	Dept. of Correction and Rehabilitation	16,304	19,543	2,897	190,388	203,574	13,186
10	General Court of Justice	14,725	16,787	1,902	167,511	174,862	7,350
71	Dept. of Health	13,729	12,037	(1,862)	157,837	125,312	(32,525)
38	Dept. of Justice	5,554	6,651	961	61,494	69,274	7,780
45	Department of Public Security	8,142	11,532	3,571	90,830	120,094	29,264
123	Families and Children Administration	6,118	5,635	(373)	68,592	58,680	(9,911)
24	Dept. of Treasury	5,334	5,895	(629)	63,054	61,398	(1,657)
127	Adm. for Socioeconomic Devt. of the Family	3,518	4,978	1,437	41,403	51,826	10,423
50	Dept. of Natural and Environmental Resources	2,892	4,947	2,039	33,537	51,502	17,965
67	Dept. of Labor and Human Resources	3,915	4,334	928	39,106	45,084	5,978
49	Dept. of Transportation and Public Works	2,611	2,961	298	29,951	30,824	873
95	Mental Health and Addiction Services Admin.	2,349	2,641	242	28,255	27,503	(752)
126	Vocational Rehabilitation Administration	1,901	2,367	447	21,597	24,627	3,030
28	Commonwealth Election Commission	1,546	1,243	(224)	20,286	12,943	(7,342)
122	Dept. of the Family	1,623	1,647	0	18,020	17,156	(864)
106	Public Housing Administration	1,707	489	(1,210)	18,598	5,090	(13,508)
78	Dept. of Housing	1,466	1,323	(129)	16,125	13,773	(2,351)
124	Child Support Administration	1,067	1,385	313	12,268	14,410	2,142
87	Dept. of Sports and Recreation	870	1,065	163	9,983	11,090	1,107
105	Industrial Commission	819	786	(63)	9,246	8,174	(1,072)
241	Adm. for Integral Development of Childhood	745	1,288	526	8,725	13,398	4,673
15	Office of the Governor	659	947	297	7,854	9,864	2,010
55	Dept. of Agriculture	660	795	88	7,736	8,276	540
43	Puerto Rico National Guard	694	932	245	8,206	9,705	1,500
16	Office of Management and Budget	520	753	234	5,794	7,843	2,049
298	Utility Regulatory Board	592	1,023	443	6,243	10,642	4,400
119	Dept. of Economic Development and Commerce	950	907	(101)	9,125	9,440	315
69	Dept. of Consumer Affairs	447	513	52	4,796	5,341	545
23	Dept. of State	402	483	47	4,708	5,026	319
75	Off. of the Financial Institutions Commissioner	334	568	230	3,730	5,914	2,183
82	Institute of Puerto Rican Culture	330	387	53	3,724	4,031	308
22	Office of the Commissioner of Insurance	296	484	155	3,470	5,037	1,567
31	General Services Administration	315	457	141	3,224	4,762	1,538
152	Elderly and Retired People Advocate Office	287	358	70	3,249	3,729	480
60	Citizen's Advocate Office (Ombudsman)	155	191	36	1,804	1,987	183
281	Office of the Electoral Comptroller	166	201	33	1,874	2,094	220
153	Advocacy for Persons with Disabilities	165	204	39	1,815	2,119	304
279	Public Service Appeals Commission	148	182	32	1,586	1,893	307
96	Women's Advocate Office	127	154	34	1,494	1,602	108

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
139	Parole Board	125	160	33	1,402	1,670	268
155	State Historic Preservation Office	131	190	57	1,576	1,976	400
62	Cooperative Development Commission	74	112	35	823	1,165	342
231	Health Advocate Office	79	97	19	806	1,009	203
120	Veterans Advocate Office	50	58	6	596	607	11
68	Labor Relations Board	55	49	(9)	593	513	(80)
37	Civil Rights Commission	35	35	(1)	362	368	5
34	Investigation, Prosecution and Appeals Comsn.	15	26	11	163	266	104
	Other (d)	2,578	1,654	(1,176)	30,507	17,230	(13,277)
	Unreconciled Payroll (e)	(2,195)	-	(3,565)	15,890	-	(15,890)
Total		\$262,381	\$300,965	\$25,580	\$2,994,584	\$3,203,842	\$209,259

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	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$61,249	\$128,925	\$34,475	\$950,104	\$1,354,104	\$404,000
71	Health Department	56,549	76,839	(26,360)	859,213	819,717	(39,496)
78	Department of Housing	5,742	42,408	33,391	86,663	452,749	366,086
45	Public Security Department	19,618	20,671	12,100	159,374	236,169	76,796
24	Dept. of Treasury	31,294	8,483	(8,990)	394,231	91,795	(302,436)
49	Department of Transportation and Public Works	4,820	9,667	4,032	110,579	106,135	(4,444)
137	Department of Correction and Rehabilitation	13,498	11,739	1,655	147,718	123,452	(24,266)
123	Administration of Families and Children	23,462	14,325	3,156	137,275	147,414	10,139
10	General Court of Justice	23,170	10,163	11,033	137,056	106,321	(30,735)
311	Gaming Commission	27,367	25	(33,983)	159,020	258	(158,762)
95	Admin. of Mental Health and Anti-Addiction Svcs.	8,700	8,557	(2,679)	101,181	89,539	(11,642)
50	Department of Natural and Environmental Resources	1,792	8,178	6,001	50,200	91,964	41,764
241	Admin. for the Comprehensive Care & Devel. of Children	12,036	6,632	(4,804)	98,558	70,322	(28,236)
271	Techology and Innovation Services	3,030	5,944	6,175	32,077	60,403	28,326
31	General Services Administration	751	700	(2,756)	18,590	7,821	(10,768)
127	Admin. of Socioeconomic Development of the Family	2,031	3,938	1,498	27,051	40,800	13,749
38	Justice Department	4,365	4,036	484	45,968	42,963	(3,005)
67	Department of labor and human resources	2,489	20,616	24,470	39,254	269,403	230,149
122	Secretariat of the Department of the Family	2,479	2,128	(277)	32,245	22,078	(10,167)
126	Vocational Rehabilitation Administration	3,472	2,959	81	26,408	30,929	4,521
329	Office of Socioeconomic Development	11,358	2,619	(19,529)	84,276	27,769	(56,508)
124	Administration for the Support of Minors	1,088	737	(736)	14,522	7,694	(6,828)
43	National Guard of Puerto Rico	5,469	2,289	(1,546)	38,578	24,081	(14,497)
152	Office of the Procurator for the Elderly	1,073	1,750	(33)	19,430	18,504	(927)
87	Department of Recreation and Sports	2,621	2,269	(2,628)	42,267	26,503	(15,765)
16	Office of Management and Budget	300	633	(201)	7,188	6,814	(374)
28	State Elections Commission	2,318	1,759	138	42,797	17,928	(24,869)
119	Dept. of Economic Development and Commerce	377	2,434	1,493	6,588	25,778	19,189
55	Agriculture department	461	1,371	1,350	18,566	14,109	(4,457)
82	Institute of Puerto Rican Culture	4,618	770	813	8,647	7,822	(825)
15	Governor's Office	460	479	(1)	4,306	4,937	631
75	Office of the Commissioner of Financial Institutions	611	180	(578)	6,178	2,397	(3,780)
23	Department of State	1,497	917	(22)	10,208	9,712	(496)
120	Office of the Veteran's Attorney of Puerto Rico	573	140	(465)	6,474	1,428	(5,046)
155	State Office of Historic Conservation	141	314	3	2,531	3,485	954
105	Industrial Commission	167	249	120	2,381	3,311	931
96	Office of the Women's Advocate	367	255	(31)	2,755	2,673	(82)
22	Office of the Insurance Commissioner	61	140	49	1,111	1,867	757
69	Department of Consumer Affairs	214	154	39	1,646	1,834	188
30	Off. of Admin. & Transformation of HR in the Gov. of PR	60	123	88	1,495	1,376	(119)
281	Office of the Electoral Comptroller	12	18	(24)	448	178	(269)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
60	Office of the Citizen Procurator	30	41	13	489	417	(72)
231	Office of the Patient Advocate	60	44	35	395	450	55
153	Ombudsman for Persons with Disabilities of PR	29	98	73	443	1,028	585
37	Civil Rights Commission	22	34	14	274	351	76
106	Public Housing Administration	-	1,108	1,365	-	13,145	13,145
266	Office of Public Affairs	133	-	(123)	2,582	-	(2,582)
272	Office of the Inspector General of the Government of PR	1	207	217	358	2,100	1,742
298	Telecommunications Bureau	216	1,628	1,808	2,591	21,451	18,860
	Other (c)	8,729	933	456	54,939	35,706	(19,233)
	Unreconciled Vendor Disbursements (d)	3,090	-	(1,425)	9,517	-	(9,517)
Total		\$354,069	\$410,625	\$39,433	\$4,006,744	\$4,449,182	\$442,438

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 DTTPR 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.