

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of November FY21*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<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>PW</b>	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
<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**

\$333M	-\$41M	\$1,381M	+\$6M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$287M	+\$96M	\$1,716M	+\$275M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2020:

Gross payroll is tracking FY21 forecasts to date. Positive variance in the Department of Education is expected to be timing related and may be offset by future months as the adjusted school year unfolds. Other agency variances are assumed to be temporary at this time. Payroll variance is negative for the month of November because the Central Government Christmas Bonus was paid in November instead of December. The Central Government AP balance has grown by \$127M 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 \$192M and \$158M 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 \$168M variance due to \$157M in CARES Act assistance paid through the TSA to vendors. This will be a permanent variance, though it is 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	November Actuals (b)	November LP	November Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$117,792	\$115,248	(\$2,543)	\$463,238	\$538,766	\$75,528
40	Puerto Rico Police	73,900	60,101	(13,799)	334,088	300,505	(33,583)
137	Dept. of Correction and Rehabilitation	20,340	18,866	(1,474)	88,176	88,242	66
10	General Court of Justice	18,994	16,205	(2,788)	78,052	75,796	(2,256)
71	Dept. of Health	16,467	11,616	(4,851)	73,324	54,289	(19,035)
38	Dept. of Justice	6,187	6,420	233	27,930	30,025	2,096
45	Department of Public Security	8,533	11,131	2,597	36,792	52,046	15,254
123	Families and Children Administration	7,275	5,439	(1,836)	31,866	25,430	(6,436)
24	Dept. of Treasury	7,581	5,690	(1,890)	28,830	26,610	(2,220)
127	Adm. for Socioeconomic Devt. of the Family	4,482	4,804	323	20,000	22,451	2,452
50	Dept. of Natural and Environmental Resources	3,411	4,774	1,363	16,083	22,315	6,231
67	Dept. of Labor and Human Resources	4,021	4,180	160	17,872	19,520	1,648
49	Dept. of Transportation and Public Works	3,265	2,857	(407)	14,081	13,352	(728)
95	Mental Health and Addiction Services Admin.	2,907	2,549	(358)	13,668	11,917	(1,751)
126	Vocational Rehabilitation Administration	2,344	2,283	(61)	10,034	10,662	628
28	Commonwealth Election Commission	2,142	1,200	(942)	8,686	5,611	(3,076)
122	Dept. of the Family	1,896	1,590	(306)	8,338	7,434	(903)
106	Public Housing Administration	1,937	472	(1,465)	8,353	2,204	(6,150)
78	Dept. of Housing	1,642	1,277	(365)	7,495	5,967	(1,528)
124	Child Support Administration	1,338	1,336	(2)	5,784	6,241	457
87	Dept. of Sports and Recreation	1,028	1,028	0	4,634	4,807	173
105	Industrial Commission	918	758	(160)	4,286	3,539	(748)
241	Adm. for Integral Development of Childhood	935	1,242	307	4,052	5,802	1,749
15	Office of the Governor	833	914	81	3,783	4,275	492
55	Dept. of Agriculture	787	767	(20)	3,642	3,586	(56)
43	Puerto Rico National Guard	871	900	29	3,986	4,204	217
16	Office of Management and Budget	569	727	158	2,672	3,400	727
298	Utility Regulatory Board	504	987	483	2,506	4,609	2,103
119	Dept. of Economic Development and Commerce	889	875	(14)	3,982	4,090	108
69	Dept. of Consumer Affairs	488	495	7	2,150	2,315	165
23	Dept. of State	501	466	(35)	2,179	2,178	(2)
75	Off. of the Financial Institutions Commissioner	370	548	178	1,715	2,560	846
82	Institute of Puerto Rican Culture	404	374	(31)	1,736	1,747	11
22	Office of the Commissioner of Insurance	369	467	98	1,625	2,181	556
31	General Services Administration	342	441	99	1,381	2,064	683
152	Elderly and Retired People Advocate Office	361	346	(15)	1,524	1,615	91
60	Citizen's Advocate Office (Ombudsman)	193	184	(9)	848	861	13
281	Office of the Electoral Comptroller	193	194	1	866	908	42
153	Advocacy for Persons with Disabilities	190	196	6	831	918	86
279	Public Service Appeals Commission	155	175	20	702	820	118
96	Women's Advocate Office	161	149	(12)	708	694	(14)
139	Parole Board	152	155	3	646	724	78

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## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November		November	YTD Actuals	YTD LP	YTD Variance
		Actuals (b)	November LP	Variance			
155	State Historic Preservation Office	150	183	33	755	856	100
62	Cooperative Development Commission	86	108	22	381	505	124
231	Health Advocate Office	86	94	7	337	438	101
120	Veterans Advocate Office	62	56	(6)	282	263	(19)
68	Labor Relations Board	63	47	(15)	261	222	(39)
37	Civil Rights Commission	35	34	(1)	154	159	5
34	Investigation, Prosecution and Appeals Comsn.	19	25	5	70	115	46
	Other (c)	2,980	1,597	(1,384)	13,069	7,468	(5,601)
	Unreconciled Payroll (d)	12,128	-	(12,128)	22,937	-	(22,937)
<b>Total</b>		<b>\$333,276</b>	<b>\$292,571</b>	<b>(\$40,705)</b>	<b>\$1,381,391</b>	<b>\$1,387,306</b>	<b>\$5,915</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 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	November		November	YTD Actuals	YTD LP	YTD Variance
		Actuals	November LP	Variance			
81	Dept. of Education	\$112,470	\$110,113	(\$2,358)	\$411,135	\$603,304	\$192,170
71	Health Department	46,673	70,818	24,144	351,704	361,558	9,854
78	Department of Housing	3,685	34,854	31,169	48,166	206,124	157,959
45	Public Security Department	14,409	23,635	9,226	67,206	108,631	41,425
24	Dept. of Treasury	32,000	8,692	(23,308)	207,157	39,609	(167,548)
49	Department of Transportation and Public Works	1,586	10,047	8,461	86,905	46,099	(40,806)
137	Department of Correction and Rehabilitation	10,354	11,634	1,281	70,397	52,653	(17,744)
123	Administration of Families and Children	8,766	13,152	4,386	53,814	63,329	9,515
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,341	7,951	610	45,016	38,825	(6,191)
50	Department of Natural and Environmental Resources	1,339	8,061	6,721	29,459	41,326	11,867
241	Admin. for the Comprehensive Care & Devel. of Children	2,695	5,366	2,671	41,716	31,991	(9,724)
10	General Court of Justice	4,058	10,061	6,004	32,635	45,173	12,537
271	Techology and Innovation Services	16	5,722	5,706	2,686	25,295	22,609
31	General Services Administration	1,653	740	(912)	7,909	3,424	(4,485)
127	Admin. of Socioeconomic Development of the Family	1,080	3,520	2,439	12,367	17,764	5,397
38	Justice Department	3,894	3,613	(281)	22,827	19,080	(3,747)
67	Department of labor and human resources	1,206	25,334	24,128	18,053	125,561	107,508
122	Secretariat of the Department of the Family	1,907	1,892	(15)	16,231	9,637	(6,595)
126	Vocational Rehabilitation Administration	1,995	2,580	585	10,573	13,653	3,080
124	Administration for the Support of Minors	987	638	(350)	5,688	3,401	(2,287)
43	National Guard of Puerto Rico	1,880	1,920	40	15,429	10,793	(4,636)
152	Office of the Procurator for the Elderly	1,659	1,435	(224)	10,893	8,373	(2,520)
87	Department of Recreation and Sports	1,192	2,508	1,316	20,212	11,819	(8,393)
16	Office of Management and Budget	302	645	344	3,288	2,933	(355)
28	State Elections Commission	4,965	1,675	(3,290)	29,116	7,554	(21,563)
119	Dept. of Economic Development and Commerce	508	1,980	1,472	3,179	11,701	8,521
55	Agriculture department	179	1,333	1,154	10,237	5,950	(4,287)
82	Institute of Puerto Rican Culture	-	741	741	2,149	3,276	1,126
15	Governor's Office	210	438	229	1,936	2,125	188
75	Office of the Commissioner of Financial Institutions	284	227	(57)	1,891	1,123	(768)
23	Department of State	302	920	618	2,323	4,149	1,826
120	Office of the Veteran's Attorney of Puerto Rico	1,006	135	(870)	2,896	598	(2,298)
155	State Office of Historic Conservation	379	298	(81)	855	1,569	714
105	Industrial Commission	249	313	64	971	1,551	580
96	Office of the Women's Advocate	169	215	46	1,122	1,194	72
22	Office of the Insurance Commissioner	9	177	167	338	875	537
69	Department of Consumer Affairs	125	174	49	684	825	141
281	Office of the Electoral Comptroller	7	17	10	84	75	(9)
60	Office of the Citizen Procurator	48	40	(8)	204	175	(30)
231	Office of the Patient Advocate	7	43	36	208	188	(20)
153	Ombudsman for Persons with Disabilities of PR	36	84	48	264	457	193
37	Civil Rights Commission	0	33	33	116	147	31
106	Public Housing Administration	-	1,244	1,244	-	5,899	5,899



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## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	November		November	YTD Actuals	YTD LP	YTD Variance
		Actuals	November LP	Variance			
329	Office of Socioeconomic Development	2,841	2,121	(720)	28,395	12,628	(15,767)
266	Office of Public Affairs	1,606	–	(1,606)	1,843	–	(1,843)
272	Office of the Inspector General of the Government of PR	–	199	199	348	880	531
298	Telecommunications Bureau	214	2,016	1,802	1,239	10,027	8,788
30	Off. of Admin. & Transformation of HR in the Gov. of PR	62	130	68	1,115	603	(513)
	Other (c)	13,182	3,302	(9,880)	32,707	27,305	(5,403)
	Unreconciled Vendor Disbursements (d)	(2,548)	–	2,548	67	–	(67)
<b>Total</b>		<b>\$286,989</b>	<b>\$382,785</b>	<b>\$95,796</b>	<b>\$1,715,757</b>	<b>\$1,991,226</b>	<b>\$275,468</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 rounding differences may be a

(c) Includes vendor payments from various other agencies.

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