

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of October FY21*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury 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>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**

\$271M	+\$22M	\$1,057M	+\$38M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$357M	+\$159M	\$1,429M	+\$180M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2020:

Gross payroll is tracking FY21 forecasts to date, with minimal variance through the first quarter of the fiscal year. 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. Total vendor payments were tracking closely with forecast at the gross level until October. There are several offsetting variances at the agency level that are driving the current differences when compared with Liquidity Plan. Disbursements on behalf of the Department of Education, Department of Housing, and Department of Labor & Human Resources are \$195M, \$127M, and \$83M lower than expected, respectively. DOE 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 variance due to \$132m 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	October Actuals	October LP	October Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$89,021	\$115,248	\$26,228	\$345,446	\$423,517	\$78,071
40	Puerto Rico Police	70,819	60,101	(10,718)	260,187	240,404	(19,784)
137	Dept. of Correction and Rehabilitation	17,052	18,866	1,814	67,836	69,376	1,540
10	General Court of Justice	15,003	16,205	1,203	59,058	59,591	533
71	Dept. of Health	13,915	11,616	(2,299)	56,856	42,673	(14,183)
38	Dept. of Justice	5,474	6,420	947	21,742	23,605	1,863
45	Department of Public Security	6,891	11,131	4,240	28,258	40,915	12,657
123	Families and Children Administration	6,144	5,439	(705)	24,592	19,991	(4,600)
24	Dept. of Treasury	4,088	5,690	1,603	18,775	20,919	2,144
127	Adm. for Socioeconomic Devt. of the Family	3,662	4,804	1,142	15,518	17,647	2,129
50	Dept. of Natural and Environmental Resources	2,985	4,774	1,789	12,673	17,541	4,868
67	Dept. of Labor and Human Resources	3,478	4,180	702	13,851	15,340	1,488
49	Dept. of Transportation and Public Works	2,663	2,857	194	10,816	10,495	(321)
95	Mental Health and Addiction Services Admin.	2,453	2,549	96	10,761	9,368	(1,393)
126	Vocational Rehabilitation Administration	1,933	2,283	350	7,690	8,378	688
28	Commonwealth Election Commission	1,757	1,200	(557)	6,545	4,411	(2,134)
122	Dept. of the Family	1,659	1,590	(69)	6,442	5,844	(597)
106	Public Housing Administration	1,858	472	(1,386)	6,416	1,732	(4,684)
78	Dept. of Housing	1,489	1,277	(212)	5,853	4,690	(1,163)
124	Child Support Administration	1,098	1,336	238	4,446	4,906	460
87	Dept. of Sports and Recreation	894	1,028	134	3,607	3,779	173
105	Industrial Commission	840	758	(82)	3,368	2,781	(588)
241	Adm. for Integral Development of Childhood	787	1,242	456	3,117	4,560	1,442
15	Office of the Governor	722	914	192	2,950	3,361	411
55	Dept. of Agriculture	688	767	79	2,855	2,819	(36)
43	Puerto Rico National Guard	753	900	147	3,115	3,304	189
16	Office of Management and Budget	523	727	204	2,103	2,673	570
298	Utility Regulatory Board	421	987	565	2,002	3,622	1,620
119	Dept. of Economic Development and Commerce	764	875	111	3,093	3,215	122
69	Dept. of Consumer Affairs	416	495	79	1,662	1,820	158
23	Dept. of State	420	466	46	1,678	1,712	34
75	Off. of the Financial Institutions Commissioner	331	548	217	1,344	2,012	667
82	Institute of Puerto Rican Culture	333	374	41	1,332	1,374	42
22	Office of the Commissioner of Insurance	318	467	149	1,256	1,714	458
31	General Services Administration	273	441	168	1,039	1,622	584
152	Elderly and Retired People Advocate Office	283	346	62	1,163	1,269	106
60	Citizen's Advocate Office (Ombudsman)	161	184	23	656	677	22
281	Office of the Electoral Comptroller	168	194	27	673	714	41
153	Advocacy for Persons with Disabilities	157	196	39	641	721	80
279	Public Service Appeals Commission	135	175	40	547	645	98
96	Women's Advocate Office	137	149	11	548	546	(2)
139	Parole Board	125	155	30	494	569	75

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD Actuals	YTD LP	YTD Variance
155	State Historic Preservation Office	187	183	(4)	605	673	68
62	Cooperative Development Commission	73	108	35	295	397	102
231	Health Advocate Office	67	94	27	251	344	94
120	Veterans Advocate Office	54	56	3	220	207	(13)
68	Labor Relations Board	54	47	(6)	199	175	(24)
37	Civil Rights Commission	30	34	4	119	125	6
34	Investigation, Prosecution and Appeals Comsn.	12	25	13	50	91	41
	Other (b)	5,179	1,597	(3,582)	21,427	5,871	(15,555)
	Unreconciled Payroll (c)	2,094	-	(2,094)	10,809	-	(10,809)
<b>Total</b>		<b>\$270,840</b>	<b>\$292,571</b>	<b>\$21,731</b>	<b>\$1,056,979</b>	<b>\$1,094,735</b>	<b>\$37,756</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) 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	October Actuals	October LP	October Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$151,249	\$177,644	\$26,395	\$298,664	\$493,192	\$194,528
71	Health Department	64,987	93,270	28,283	305,031	290,740	(14,290)
78	Department of Housing	4,774	65,395	60,621	44,480	171,270	126,790
45	Public Security Department	10,806	22,749	11,943	52,796	84,996	32,199
24	Dept. of Treasury	14,731	7,891	(6,840)	176,249	30,918	(145,331)
49	Department of Transportation and Public Works	1,854	9,050	7,196	85,319	36,052	(49,267)
137	Department of Correction and Rehabilitation	11,051	10,981	(70)	60,044	41,019	(19,025)
123	Administration of Families and Children	11,894	15,707	3,812	45,048	50,177	5,129
95	Admin. of Mental Health and Anti-Addiction Svcs.	9,830	9,580	(250)	37,676	30,874	(6,802)
50	Department of Natural and Environmental Resources	2,480	9,831	7,352	28,120	33,265	5,146
241	Admin. for the Comprehensive Care & Devel. of Children	7,963	10,338	2,375	39,021	26,625	(12,395)
10	General Court of Justice	4,900	9,352	4,452	28,578	35,111	6,534
31	General Services Administration	1,619	660	(959)	6,257	2,684	(3,573)
127	Admin. of Socioeconomic Development of the Family	3,232	4,725	1,493	11,287	14,245	2,957
38	Justice Department	4,848	5,216	368	18,933	15,467	(3,466)
67	Department of labor and human resources	3,690	21,262	17,571	16,847	100,228	83,380
122	Secretariat of the Department of the Family	4,206	2,595	(1,611)	14,324	7,744	(6,580)
126	Vocational Rehabilitation Administration	2,235	3,855	1,619	8,578	11,074	2,495
124	Administration for the Support of Minors	389	972	583	4,700	2,763	(1,938)
43	National Guard of Puerto Rico	1,206	3,281	2,075	13,549	8,872	(4,676)
152	Office of the Procurator for the Elderly	2,598	2,648	50	9,234	6,938	(2,296)
87	Department of Recreation and Sports	974	2,180	1,205	19,020	9,311	(9,709)
16	Office of Management and Budget	226	588	362	2,987	2,288	(699)
28	State Elections Commission	1,806	1,674	(133)	24,151	5,879	(18,272)
119	Dept. of Economic Development and Commerce	496	3,748	3,252	2,671	9,720	7,049
55	Agriculture department	2,147	1,262	(885)	10,058	4,617	(5,441)
82	Institute of Puerto Rican Culture	-	698	698	2,149	2,535	385
15	Governor's Office	379	533	154	1,727	1,687	(40)
75	Office of the Commissioner of Financial Institutions	499	183	(316)	1,607	896	(711)
23	Department of State	272	846	574	2,021	3,229	1,208
120	Office of the Veteran's Attorney of Puerto Rico	234	127	(107)	1,890	463	(1,428)
155	State Office of Historic Conservation	155	398	244	476	1,271	795
105	Industrial Commission	178	253	75	722	1,238	516
96	Office of the Women's Advocate	136	358	222	953	979	26
22	Office of the Insurance Commissioner	209	143	(66)	328	698	370
69	Department of Consumer Affairs	128	149	21	559	651	93
281	Office of the Electoral Comptroller	12	16	4	77	58	(19)
60	Office of the Citizen Procurator	20	37	17	157	135	(22)
231	Office of the Patient Advocate	33	40	8	201	146	(56)
153	Ombudsman for Persons with Disabilities of PR	44	134	90	228	373	145
37	Civil Rights Commission	18	31	13	116	114	(2)
106	Public Housing Administration	-	1,071	1,071	-	4,656	4,656



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD Actuals	YTD LP	YTD Variance
329	Office of Socioeconomic Development	10,701	4,075	(6,626)	25,554	10,507	(15,047)
266	Office of Public Affairs	29	-	(29)	237	-	(237)
272	Office of the Inspector General of the Government of PR	-	187	187	348	681	332
298	Telecommunications Bureau	230	1,689	1,459	1,025	8,011	6,986
30	Off. of Admin. & Transformation of HR in the Gov. of PR	97	116	18	1,053	473	(581)
	Other (c)	13,839	8,508	(5,331)	22,195	43,575	21,381
	Unreconciled Vendor Disbursements (d)	3,270	-	(3,270)	1,525	-	(1,525)
<b>Total</b>		<b>\$356,676</b>	<b>\$516,044</b>	<b>\$159,368</b>	<b>\$1,428,768</b>	<b>\$1,608,441</b>	<b>\$179,672</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.