

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 FY19

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
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.
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. 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.
- 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) by Agency extracted from the DTPR RHUM system; (ii) Total Other Payroll (withholdings, benefits, other deductions) allocated by Agency based on each Agency's FY2019 Budget for Payroll & Related Costs as a % of total budgeted Payroll & Related Costs per the FY2019 Certified Budget. The aforementioned allocation of Other Payroll disbursements is used because the information is not available by agency. Gross Payroll cash disbursements excludes cash outlays for wage garnishments by Agency as this data is not available at a detailed level on a timely basis. Based on historical data, wage garnishments are assumed to approximate \$84M for the full fiscal year.

Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$259M	+\$44M	\$3,042M	+\$146M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

- The Liquidity Plan incorporates actuals through December, hence there is no variance prior to January 2019. YTD variance mostly driven by lower than expected federally supported payroll disbursements (+\$109M). Payroll variances will be partially offset by next month's activity.

Key Vendor Disbursement Figures

\$490M	+\$33M	\$4,037M	+\$452M
May Vendor Disbursements	May Variance	YTD Vendor Disbursements	YTD Variance

- The Liquidity Plan incorporates actual results through December, hence there is no variance prior to January 2019. YTD Vendor Disbursement variance is mainly due to lower than expected carryover payments from prior years, largely due to federally supported vendor disbursements lagging plan, a portion of which is timing related.

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May FY2019

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP (b)	May Variance	YTD Actuals	YTD LP (b)	YTD Variance
081	Dept. of Education	\$103,494	\$115,300	\$11,806	\$1,187,274	\$1,256,740	\$69,466
040	Puerto Rico Police	50,813	70,015	19,202	668,961	671,297	2,336
137	Dept. of Correction and Rehabilitation	17,159	23,722	6,563	191,566	229,625	38,059
010	General Court of Justice	14,043	15,909	1,866	158,068	170,669	12,600
071	Dept. of Health	12,619	9,692	(2,927)	144,582	133,281	(11,301)
038	Dept. of Justice	5,780	7,395	1,614	66,561	75,702	9,141
024	Dept. of Treasury	4,835	5,618	783	57,562	63,545	5,983
123	Families and Children Administration	4,935	7,944	3,009	56,845	72,264	15,419
127	Adm. for Socioeconomic Devt. of the Family	3,489	5,749	2,260	40,692	52,312	11,620
042	Firefighters Corps	3,328	3,973	645	39,028	42,620	3,593
067	Dept. of Labor and Human Resources	3,208	3,902	693	37,973	46,572	8,599
049	Dept. of Transportation and Public Works	2,426	2,689	263	29,643	34,345	4,702
095	Mental Health and Addiction Services Admin.	2,416	3,315	899	28,351	33,102	4,751
133	Natural Resources Administration	2,381	2,528	147	26,634	28,160	1,526
126	Vocational Rehabilitation Administration	1,916	3,161	1,245	22,609	28,693	6,085
087	Dept. of Sports and Recreation	1,202	2,445	1,243	16,222	22,357	6,136
028	Commonwealth Election Commission	1,462	1,522	60	16,847	17,306	459
221	Emergency Medical Services Corps	1,249	1,373	124	15,334	16,142	807
122	Dept. of the Family	1,282	1,860	578	15,069	18,262	3,193
124	Child Support Administration	1,045	1,494	449	12,149	14,458	2,309
078	Dept. of Housing	1,084	1,552	467	11,075	14,306	3,231
241	Adm. for Integral Development of Childhood	788	1,408	620	9,297	12,386	3,088
043	Puerto Rico National Guard	759	1,393	634	8,854	12,064	3,210
106	Public Housing Administration	757	-	(757)	9,021	4,992	(4,029)
015	Office of the Governor	744	950	206	8,526	9,590	1,063
105	Industrial Commission	710	532	(178)	8,262	9,241	980
016	Office of Management and Budget	710	777	66	7,767	8,383	616
026	Govt. Employee & Judiciary Retirement Sys. Adm.	543	-	(543)	7,650	-	(7,650)
018	Planning Board	542	704	162	6,158	7,049	890
273	Permit Management Office	185	582	398	4,289	6,698	2,409
055	Dept. of Agriculture	426	-	(426)	4,875	2,736	(2,138)
021	Emergency Mgt. and Disaster Adm. Agency	400	547	148	4,605	5,390	785
069	Dept. of Consumer Affairs	400	500	99	4,627	5,219	592
075	Office of the Financial Institutions Commissioner	336	338	2	4,143	4,994	851
022	Office of the Commissioner of Insurance	314	235	(79)	3,713	4,068	354
082	Institute of Puerto Rican Culture	312	418	107	3,645	4,180	535
023	Dept. of State	372	322	(50)	3,825	4,051	227
065	Public Services Commission	272	365	94	3,219	3,716	497
031	General Services Administration	262	216	(46)	3,091	3,581	490
152	Elderly and Retired People Advocate Office	276	368	91	3,063	3,577	514
141	Telecommunication's Regulatory Board	171	-	(171)	2,219	1,333	(886)

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May FY2019

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP (b)	May Variance	YTD Actuals	YTD LP (b)	YTD Variance
060	Citizen's Advocate Office (Ombudsman)	176	274	97	2,095	2,588	493
281	Office of the Electoral Comptroller	177	199	23	2,062	2,190	128
089	Horse Racing Industry and Sport Administration	202	76	(126)	2,096	1,659	(437)
279	Public Service Appeals Commission	157	184	27	1,831	1,963	132
153	Advocacy for Persons with Disabilities	141	180	39	1,610	1,813	204
096	Women's Advocate Office	125	135	10	1,448	1,515	67
139	Parole Board	122	188	67	1,320	1,702	382
062	Cooperative Development Commission	84	117	33	991	1,148	157
290	Energy Affairs Office	52	34	(18)	799	691	(108)
155	State Historic Preservation Office	72	53	(20)	815	725	(90)
231	Health Advocate Office	75	110	35	831	1,049	218
035	Industrial Tax Exemption Office	23	57	34	550	859	309
120	Veterans Advocate Office	48	61	14	564	635	71
068	Labor Relations Board	50	64	15	554	663	108
037	Civil Rights Commission	38	33	(6)	480	443	(37)
034	Investigation, Prosecution and Appeals Comsn.	15	33	18	174	265	91
014	Environmental Quality Board	-	1,541	1,541	-	10,280	10,280
050	Dept. of Natural and Environmental Resources	-	1,341	1,341	-	8,670	8,670
	Other (c)	7,643	(2,354)	(9,997)	70,072	(5,358)	(75,430)
Total		\$258,645	\$303,140	\$44,495	\$3,042,186	\$3,188,507	\$146,321

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) The Liquidity Plan incorporates actual results through 12/31/2018. Previous unreconciled timing variances were included in Other category and will reverse in subsequent months, resulting in negative forecast amount in March.

(c) Includes net payroll for agencies excluded from scope, the largest of which are Agency 26 (Special Appropriations for the Central Government Retirement System) and Agency 91 (Special Appropriations for the Teachers Retirement System). Also includes unreconciled payroll due to timing.

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May FY2019

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
078	Dept. of Housing	\$154,733	\$98,461	(\$56,272)	\$973,668	\$1,007,685	\$34,018
081	Dept. of Education	86,826	119,942	33,115	853,357	1,089,204	235,847
071	Dept. of Health	44,409	68,375	23,965	489,763	597,000	107,237
049	Dept. of Transp. and Public Works	4,814	8,865	4,051	193,338	174,232	(19,105)
024	Dept. of Treasury	45,256	22,187	(23,069)	226,909	173,223	(53,686)
010	General Court of Justice	11,014	7,201	(3,813)	91,422	87,108	(4,314)
137	Dept. of Correction and Rehabilitation	11,404	10,507	(897)	105,443	102,867	(2,576)
123	Families and Children Administration	1,803	16,149	14,346	77,636	130,295	52,659
095	Mental Health and Addiction Services Admin.	6,665	8,027	1,362	93,659	88,836	(4,823)
127	Adm. for Socioeconomic Devt. of the Family	4,065	5,304	1,238	50,754	79,273	28,520
038	Dept. of Justice	5,181	5,181	0	54,016	61,347	7,331
241	Adm. for Integral Development of Childhood	1,014	14,755	13,741	44,659	98,950	54,292
040	Puerto Rico Police	388	9,953	9,564	43,556	83,014	39,458
067	Dept. of Labor and Human Resources	2,789	4,284	1,495	42,932	41,042	(1,890)
021	Emergency Mgt. and Disaster Adm. Agency	25,779	1,974	(23,805)	120,513	20,852	(99,661)
126	Vocational Rehabilitation Administration	3,868	5,783	1,916	33,092	45,923	12,831
043	Puerto Rico National Guard	4,574	4,639	65	42,732	47,711	4,979
031	General Services Administration	1,647	847	(800)	25,277	17,065	(8,212)
152	Elderly and Retired People Advocate Office	2,603	2,593	(11)	16,931	21,917	4,986
122	Dept. of the Family	2,651	3,216	565	20,233	25,962	5,729
087	Dept. of Sports and Recreation	895	1,981	1,086	16,532	15,654	(878)
050	Dept. of Natural and Environmental Resources	1,433	3,087	1,654	15,101	24,069	8,968
028	Commonwealth Election Commission	49	1,612	1,563	7,600	13,892	6,292
055	Dept. of Agriculture	988	-	(988)	15,697	9,289	(6,408)
014	Environmental Quality Board	2,230	3,154	923	8,820	18,879	10,060
015	Office of the Governor	404	1,132	728	6,087	8,236	2,149
042	Firefighters Corps	172	-	(172)	5,717	8,517	2,800
120	Veterans Advocate Office	560	135	(425)	6,273	3,994	(2,279)
221	Emergency Medical Services Corps	472	-	(472)	4,783	7,903	3,120
082	Institute of Puerto Rican Culture	1,115	387	(728)	5,510	5,737	227
273	Permit Management Office	-	-	-	2,285	15,466	13,181
105	Industrial Commission	37	-	(37)	2,457	10,780	8,322
023	Dept. of State	1,089	208	(881)	4,022	2,835	(1,187)
141	Telecommunication's Regulatory Board	182	17	(165)	2,072	3,438	1,366
155	State Historic Preservation Office	147	140	(7)	1,570	1,791	221
022	Office of the Commissioner of Insurance	447	247	(200)	1,824	2,027	203
096	Women's Advocate Office	238	376	139	1,998	2,867	869
065	Public Services Commission	14	-	(14)	1,202	2,044	842
089	Horse Racing Industry and Sport Administration	5	-	(5)	760	1,789	1,029
069	Dept. of Consumer Affairs	83	187	104	889	1,422	534
281	Office of the Electoral Comptroller	21	-	(21)	556	666	110

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
060	Citizen's Advocate Office (Ombudsman)	65	–	(65)	620	2,122	1,501
018	Planning Board	9	364	354	1,185	3,294	2,108
153	Advocacy for Persons with Disabilities	23	–	(23)	385	256	(129)
035	Industrial Tax Exemption Office	–	23	23	197	313	116
062	Cooperative Development Commission	29	–	(29)	272	1,400	1,128
231	Health Advocate Office	51	–	(51)	396	583	187
279	Public Service Appeals Commission	22	34	12	283	356	72
037	Civil Rights Commission	25	44	18	284	378	94
290	Energy Affairs Office	125	1,229	1,104	296	6,276	5,980
068	Labor Relations Board	–	8	8	88	232	144
139	Parole Board	11	9	(2)	107	117	10
036	Office of the Commissioner of Municipal Affairs	–	–	–	43	–	(43)
034	Investigation, Prosecution and Appeals Comsn.	1	–	(1)	29	1,632	1,603
106	Advocacy for Persons with Disabilities	–	1,023	1,023	–	5,114	5,114
220	State Historic Preservation Office	–	567	567	–	8,178	8,178
133	Parole Board	–	1,042	1,042	–	9,577	9,577
177	Civil Rights Commission	–	255	255	–	1,276	1,276
	Other (c)	57,441	21,311	(36,130)	320,978	245,458	(75,519)
Total		\$489,868	\$456,815	(\$33,054)	\$4,036,805	\$4,489,029	\$452,224

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 disbursements for agencies excluded from scope, the largest of which is Agency 17, Appropriations Managed by the Office of Management and Budget, as this analysis does not contemplate budgetary transfers. Also includes unreconciled variance due to timing.