

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of August FY21

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Glossary

Term	Definition
DTPR	- Department of the Treasury 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.
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

\$260M	+\$8M	\$515M	+\$11M
August Total Payroll & Related Costs	August Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$330M	+\$69M	\$609M	+\$101M
August Vendor Disbursements	August Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended August 31, 2020:

Gross payroll is tracking as expected, with minimal variance through the first month of the fiscal year. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$81,017	\$102,756	\$21,739	\$169,464	\$201,349	\$31,885
40	Puerto Rico Police	56,056	60,101	4,045	109,901	120,202	10,301
137	Dept. of Correction and Rehabilitation	17,041	16,836	(205)	33,830	32,996	(833)
10	General Court of Justice	14,500	14,462	(38)	29,330	28,342	(987)
71	Dept. of Health	13,172	10,352	(2,819)	28,488	20,284	(8,204)
38	Dept. of Justice	5,395	5,728	334	10,752	11,226	474
45	Department of Public Security	6,808	9,928	3,120	13,999	19,456	5,457
123	Families and Children Administration	6,093	4,851	(1,242)	12,257	9,506	(2,751)
24	Dept. of Treasury	2,707	5,076	2,369	6,864	9,948	3,084
127	Adm. for Socioeconomic Devt. of the Family	3,512	4,281	769	7,068	8,388	1,320
50	Dept. of Natural and Environmental Resources	3,697	4,256	558	6,719	8,339	1,620
67	Dept. of Labor and Human Resources	3,417	3,720	303	6,862	7,286	424
49	Dept. of Transportation and Public Works	2,713	2,546	(167)	5,498	4,988	(510)
95	Mental Health and Addiction Services Admin.	2,460	2,273	(187)	5,718	4,454	(1,264)
126	Vocational Rehabilitation Administration	1,888	2,032	143	3,787	3,979	193
28	Commonwealth Election Commission	1,648	1,070	(578)	3,144	2,098	(1,046)
122	Dept. of the Family	1,585	1,418	(167)	3,076	2,779	(298)
106	Public Housing Administration	1,428	420	(1,008)	2,693	822	(1,871)
78	Dept. of Housing	1,451	1,138	(313)	2,957	2,229	(727)
124	Child Support Administration	1,116	1,190	74	2,233	2,331	98
87	Dept. of Sports and Recreation	904	917	13	1,811	1,798	(14)
105	Industrial Commission	837	674	(162)	1,705	1,321	(384)
241	Adm. for Integral Development of Childhood	771	1,106	335	1,557	2,166	609
15	Office of the Governor	723	816	93	1,463	1,599	136
55	Dept. of Agriculture	691	684	(7)	1,455	1,341	(114)
43	Puerto Rico National Guard	913	801	(112)	1,618	1,570	(48)
16	Office of Management and Budget	527	649	121	1,065	1,271	206
119	Dept. of Economic Development and Commerce	775	780	5	1,549	1,528	(20)
69	Dept. of Consumer Affairs	414	442	28	828	865	37
23	Dept. of State	404	415	12	833	814	(19)
75	Off. of the Financial Institutions Commissioner	329	488	158	678	955	277
82	Institute of Puerto Rican Culture	333	333	0	667	653	(14)
22	Office of the Commissioner of Insurance	314	416	102	627	814	187
31	General Services Administration	244	394	149	489	771	282
152	Elderly and Retired People Advocate Office	294	308	14	586	603	16
60	Citizen's Advocate Office (Ombudsman)	165	164	(0)	331	322	(9)
281	Office of the Electoral Comptroller	170	173	3	339	339	1
153	Advocacy for Persons with Disabilities	163	175	12	324	343	18

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD Actuals	YTD LP	YTD Variance
279	Public Service Appeals Commission	139	157	18	277	307	30
96	Women's Advocate Office	136	132	(4)	270	260	(10)
139	Parole Board	118	138	20	239	271	32
155	State Historic Preservation Office	135	163	29	281	320	39
62	Cooperative Development Commission	74	96	23	149	189	40
231	Health Advocate Office	58	83	25	119	164	44
120	Veterans Advocate Office	54	50	(4)	111	98	(13)
68	Labor Relations Board	46	42	(3)	92	83	(9)
37	Civil Rights Commission	30	30	1	60	60	0
34	Investigation, Prosecution and Appeals Comsn.	13	22	9	27	43	17
	Other (b)	5,641	2,303	(3,338)	11,516	4,513	(7,003)
	Unreconciled Payroll (c)	16,514	-	(16,514)	19,430	-	(19,430)
	Total	\$259,633	\$267,388	\$7,755	\$515,133	\$526,382	\$11,249

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	August Actuals	August LP	August Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$56,524	\$125,261	\$68,738	\$114,578	\$198,690	\$84,111
71	Health Department	48,997	72,440	23,443	145,724	127,460	(18,264)
78	Department of Housing	19,263	44,073	24,810	27,176	66,425	39,248
45	Public Security Department	14,826	20,667	5,841	25,692	40,788	15,096
24	Dept. of Treasury	25,870	7,446	(18,424)	49,673	15,323	(34,350)
49	Department of Transportation and Public Works	4,375	8,677	4,302	7,920	18,091	10,171
137	Department of Correction and Rehabilitation	21,306	9,911	(11,395)	32,657	19,676	(12,981)
123	Administration of Families and Children	14,054	12,395	(1,659)	18,634	21,970	3,336
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,714	7,631	(83)	17,227	13,691	(3,536)
50	Department of Natural and Environmental Resources	15,714	8,224	(7,490)	17,988	15,589	(2,399)
241	Admin. for the Comprehensive Care & Devel. of Children	12,458	6,870	(5,588)	14,210	10,152	(4,058)
10	General Court of Justice	7,045	8,471	1,426	15,056	16,844	1,788
31	General Services Administration	2,686	645	(2,040)	3,458	1,367	(2,092)
127	Admin. of Socioeconomic Development of the Family	2,848	3,558	710	5,366	6,037	671
38	Justice Department	5,165	3,887	(1,278)	8,894	6,564	(2,330)
67	Department of labor and human resources	4,996	24,021	19,025	9,949	56,210	46,261
122	Secretariat of the Department of the Family	4,174	1,938	(2,236)	6,942	3,263	(3,680)
126	Vocational Rehabilitation Administration	2,290	2,793	503	4,325	4,562	237
124	Administration for the Support of Minors	1,643	698	(945)	1,951	1,130	(822)
43	National Guard of Puerto Rico	7,475	2,265	(5,210)	9,726	3,506	(6,219)
152	Office of the Procurator for the Elderly	1,692	1,783	91	4,290	2,680	(1,610)
87	Department of Recreation and Sports	13,967	2,235	(11,732)	15,695	4,902	(10,793)
16	Office of Management and Budget	1,039	551	(488)	1,567	1,128	(438)
28	State Elections Commission	5,646	1,428	(4,218)	6,771	2,699	(4,072)
119	Dept. of Economic Development and Commerce	369	2,504	2,135	911	3,726	2,815
55	Agriculture department	4,089	1,116	(2,974)	5,734	2,172	(3,562)
82	Institute of Puerto Rican Culture	639	612	(26)	2,149	1,181	(968)
15	Governor's Office	395	417	22	810	735	(75)
75	Office of the Commissioner of Financial Institutions	174	214	40	612	511	(101)
23	Department of State	533	778	245	1,472	1,569	97
120	Office of the Veteran's Attorney of Puerto Rico	1,023	112	(911)	1,094	216	(878)
155	State Office of Historic Conservation	170	317	147	219	574	355
105	Industrial Commission	257	296	39	399	705	306
96	Office of the Women's Advocate	212	249	38	468	390	(78)
22	Office of the Insurance Commissioner	28	167	139	71	398	327
69	Department of Consumer Affairs	191	156	(35)	296	348	52
281	Office of the Electoral Comptroller	24	14	(10)	41	27	(14)
60	Office of the Citizen Procurator	51	33	(18)	91	63	(28)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD Actuals	YTD LP	YTD Variance
231	Office of the Patient Advocate	93	35	(57)	123	68	(55)
153	Ombudsman for Persons with Disabilities of PR	26	95	69	31	150	119
37	Civil Rights Commission	50	27	(22)	81	53	(28)
106	Public Housing Administration	-	1,117	1,117	-	2,478	2,478
329	Office of Socioeconomic Development	10,421	2,710	(7,711)	13,027	4,010	(9,017)
266	Office of Public Affairs	159	-	(159)	201	-	(201)
272	Office of the Inspector General of the Government of PR	259	164	(94)	348	317	(31)
298	Telecommunications Bureau	323	1,920	1,597	525	4,510	3,984
30	Off. of Admin. & Transformation of HR in the Gov. of PR	30	114	84	899	241	(658)
	Other (c)	8,873	7,938	(935)	13,064	26,829	13,765
	Unreconciled Vendor Disbursements (d)	(127)	-	127	688	-	(688)
Total		\$330,026	\$398,975	\$68,949	\$608,824	\$710,017	\$101,193

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.