

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of January 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

\$259M	+\$25M	\$1,912M	+\$130M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$286M	+\$118M	\$2,639M	+\$182M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 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. The Central Government AP balance has grown by \$185M 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 \$181M and \$221M 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 \$240M variance due to \$224M 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. 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. 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 a permanent negative 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	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$93,221	\$111,084	\$17,863	\$652,475	\$786,555	\$134,080
40	Puerto Rico Police	59,519	60,101	582	455,630	455,351	(279)
137	Dept. of Correction and Rehabilitation	16,872	18,190	1,318	123,087	128,785	5,698
10	General Court of Justice	14,711	15,624	913	107,932	110,621	2,689
71	Dept. of Health	14,249	11,195	(3,054)	102,308	79,270	(23,038)
38	Dept. of Justice	5,491	6,190	698	38,939	43,824	4,885
45	Department of Public Security	6,771	10,730	3,959	50,964	75,972	25,008
123	Families and Children Administration	6,092	5,243	(849)	44,234	37,121	(7,113)
24	Dept. of Treasury	5,399	5,486	87	39,502	38,841	(661)
127	Adm. for Socioeconomic Devt. of the Family	3,556	4,630	1,074	27,245	32,784	5,538
50	Dept. of Natural and Environmental Resources	2,898	4,601	1,703	21,984	32,580	10,596
67	Dept. of Labor and Human Resources	3,459	4,027	568	24,862	28,517	3,655
49	Dept. of Transportation and Public Works	2,626	2,754	128	19,431	19,498	68
95	Mental Health and Addiction Services Admin.	2,358	2,457	99	18,491	17,398	(1,093)
126	Vocational Rehabilitation Administration	1,932	2,199	267	13,953	15,577	1,624
28	Commonwealth Election Commission	2,217	1,157	(1,061)	14,157	8,188	(5,968)
122	Dept. of the Family	1,600	1,533	(67)	11,602	10,853	(750)
106	Public Housing Administration	1,667	455	(1,212)	11,845	3,220	(8,625)
78	Dept. of Housing	1,408	1,230	(177)	10,357	8,713	(1,644)
124	Child Support Administration	1,054	1,287	233	7,951	9,115	1,164
87	Dept. of Sports and Recreation	882	991	109	6,424	7,016	592
105	Industrial Commission	806	730	(76)	5,919	5,170	(749)
241	Adm. for Integral Development of Childhood	760	1,197	437	5,644	8,475	2,831
15	Office of the Governor	646	881	235	5,156	6,240	1,084
55	Dept. of Agriculture	668	739	72	5,040	5,235	195
43	Puerto Rico National Guard	710	867	157	5,432	6,139	707
16	Office of Management and Budget	505	701	196	3,694	4,962	1,268
298	Utility Regulatory Board	438	951	513	3,376	6,732	3,356
119	Dept. of Economic Development and Commerce	764	843	80	5,552	5,972	419
69	Dept. of Consumer Affairs	415	477	62	2,993	3,379	386
23	Dept. of State	410	449	39	3,014	3,179	166
75	Off. of the Financial Institutions Commissioner	326	528	202	2,376	3,741	1,365
82	Institute of Puerto Rican Culture	326	360	34	2,403	2,550	148
22	Office of the Commissioner of Insurance	316	450	133	2,263	3,186	923
31	General Services Administration	306	425	120	1,973	3,012	1,039
152	Elderly and Retired People Advocate Office	281	333	52	2,099	2,359	260
60	Citizen's Advocate Office (Ombudsman)	158	178	19	1,171	1,257	86
281	Office of the Electoral Comptroller	169	187	18	1,203	1,325	122

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
153	Advocacy for Persons with Disabilities	158	189	31	1,156	1,340	184
279	Public Service Appeals Commission	145	169	24	990	1,197	208
96	Women's Advocate Office	133	143	10	982	1,014	32
139	Parole Board	125	149	24	899	1,057	158
155	State Historic Preservation Office	139	176	37	1,040	1,250	209
62	Cooperative Development Commission	70	104	34	526	737	211
231	Health Advocate Office	77	90	13	490	639	149
120	Veterans Advocate Office	53	54	1	391	384	(8)
68	Labor Relations Board	54	46	(9)	371	324	(47)
37	Civil Rights Commission	34	33	(1)	220	233	12
34	Investigation, Prosecution and Appeals Comsn.	17	24	7	103	168	65
	Other (b)	2,545	1,540	(1,005)	18,134	10,900	(7,234)
	Unreconciled Payroll (c)	(744)	-	744	23,716	-	(23,716)
Total		\$258,793	\$284,177	\$25,384	\$1,911,699	\$2,041,953	\$130,254

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) 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	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$48,962	\$120,539	\$71,578	\$672,392	\$853,573	\$181,180
71	Health Department	97,318	75,247	(22,071)	567,789	514,956	(52,834)
78	Department of Housing	2,243	39,520	37,276	67,880	289,170	221,290
45	Public Security Department	29,372	20,577	(8,795)	106,674	152,998	46,324
24	Dept. of Treasury	13,058	8,820	(4,237)	296,886	57,114	(239,772)
49	Department of Transportation and Public Works	2,242	10,229	7,987	93,135	66,366	(26,769)
137	Department of Correction and Rehabilitation	5,287	11,760	6,473	96,400	76,104	(20,296)
123	Administration of Families and Children	9,880	13,616	3,735	80,113	90,975	10,862
10	General Court of Justice	4,200	10,136	5,936	84,343	65,375	(18,968)
311	Gaming Commission	8,271	24	(8,247)	58,246	157	(58,089)
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,300	8,285	985	62,349	55,632	(6,717)
50	Department of Natural and Environmental Resources	1,226	8,599	7,373	35,885	58,673	22,788
241	Admin. for the Comprehensive Care & Devel. of Children	4,842	6,105	1,263	55,105	44,862	(10,243)
271	Techology and Innovation Services	485	5,722	5,237	7,633	36,740	29,107
31	General Services Administration	1,583	757	(826)	11,179	4,920	(6,259)
127	Admin. of Socioeconomic Development of the Family	573	3,717	3,144	16,399	25,374	8,974
38	Justice Department	2,237	3,894	1,657	29,116	27,079	(2,038)
67	Department of labor and human resources	5,172	26,785	21,613	25,782	177,749	151,967
122	Secretariat of the Department of the Family	1,327	2,006	679	20,884	13,750	(7,133)
126	Vocational Rehabilitation Administration	1,881	2,781	900	14,729	19,392	4,664
329	Office of Socioeconomic Development	1,169	2,412	1,243	32,424	17,712	(14,713)
124	Administration for the Support of Minors	1,736	690	(1,046)	9,665	4,827	(4,838)
43	National Guard of Puerto Rico	3,818	2,126	(1,692)	23,981	15,229	(8,752)
152	Office of the Procurator for the Elderly	1,062	1,616	555	14,544	11,767	(2,776)
87	Department of Recreation and Sports	333	2,587	2,254	23,656	16,909	(6,746)
16	Office of Management and Budget	362	654	292	4,514	4,232	(282)
28	State Elections Commission	861	1,688	827	35,466	10,942	(24,524)
119	Dept. of Economic Development and Commerce	873	2,244	1,371	4,454	16,423	11,969
55	Agriculture department	4,038	1,339	(2,699)	14,410	8,625	(5,785)
82	Institute of Puerto Rican Culture	-	741	741	3,989	4,758	768
15	Governor's Office	54	455	401	2,780	3,050	270
75	Office of the Commissioner of Financial Institutions	67	240	173	2,561	1,589	(972)
23	Department of State	441	929	487	5,603	5,997	394
120	Office of the Veteran's Attorney of Puerto Rico	76	135	59	3,494	868	(2,626)
155	State Office of Historic Conservation	9	321	313	1,310	2,223	913
105	Industrial Commission	117	331	214	1,452	2,194	742
96	Office of the Women's Advocate	307	237	(70)	1,673	1,687	14
22	Office of the Insurance Commissioner	27	187	160	779	1,237	459

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD Actuals	YTD LP	YTD Variance
69	Department of Consumer Affairs	7	180	172	1,027	1,178	151
30	Off. of Admin. & Transformation of HR in the Gov. of PR	61	133	72	1,236	866	(370)
281	Office of the Electoral Comptroller	4	17	13	214	109	(105)
60	Office of the Citizen Procurator	27	40	13	342	254	(88)
231	Office of the Patient Advocate	36	43	6	276	274	(2)
153	Ombudsman for Persons with Disabilities of PR	3	92	89	340	647	307
37	Civil Rights Commission	34	33	(0)	177	213	37
106	Public Housing Administration	-	1,287	1,287	-	8,428	8,428
266	Office of Public Affairs	63	-	(63)	1,954	-	(1,954)
272	Office of the Inspector General of the Government of PR	1	199	198	354	1,278	923
298	Telecommunications Bureau	145	2,135	1,990	1,601	14,185	12,584
	Other (c)	20,345	1,159	(19,187)	39,789	31,630	(8,159)
	Unreconciled Vendor Disbursements (d)	2,037	-	(2,037)	1,561	-	(1,561)
Total		\$285,572	\$403,370	\$117,797	\$2,638,547	\$2,820,288	\$181,741

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
- (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.