

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of July FY22

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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; and (2) Total Payroll Related Disbursements by Agency.
- 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

\$252M	+\$1M
FY22 July/YTD Total	FY22 vs FY21
Payroll & Related Costs	Variance

Key Vendor Disbursement Figures

\$356M	-\$77M
FY22 July/YTD Total	FY22 vs FY21
Vendor Disbursements	Variance

Key Takeaways for the month ended July 31, 2021:

Fiscal Year 2022 began on July 1, 2021. The FY22 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly and weekly TSA cash flow reports will report actual results against the Liquidity Plan. In the meantime, a modified version of this report provides a comparison to the same period from FY21 to help contextualize results.

Total gross payroll for July FY22 is in line with payroll for the same period last year. Vendor disbursements in July are \$77M greater this year primarily due to negative variances of -\$38M and -\$23M from the Department of Health and Gaming Commission, respectively. Department of Health variance is driven by \$53M of payments to ASEM pertaining to FY21. The Gaming Commission was not operating from the TSA at this point last year and therefore had no disbursements from the TSA last July. Gaming Commission disbursements mainly consist of the agency's collections, and are thus cash flow neutral over the long-term.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY22	July FY21	July Variance	YTD FY22	YTD FY21	YTD Variance
81	Dept. of Education	\$95,863	\$88,447	(\$7,416)	\$95,863	\$88,447	(\$7,416)
40	Puerto Rico Police	46,800	53,845	7,045	46,800	53,845	7,045
137	Dept. of Correction and Rehabilitation	16,347	16,788	441	16,347	16,788	441
10	General Court of Justice	14,445	14,830	385	14,445	14,830	385
71	Dept. of Health	14,399	15,316	917	14,399	15,316	917
38	Dept. of Justice	5,708	5,357	(351)	5,708	5,357	(351)
45	Department of Public Security	8,806	8,271	(535)	8,806	8,271	(535)
123	Families and Children Administration	5,971	6,165	193	5,971	6,165	193
24	Dept. of Treasury	5,740	4,157	(1,583)	5,740	4,157	(1,583)
127	Adm. for Socioeconomic Devt. of the Family	3,473	3,556	83	3,473	3,556	83
50	Dept. of Natural and Environmental Resources	3,269	3,022	(247)	3,269	3,022	(247)
67	Dept. of Labor and Human Resources	3,457	3,445	(12)	3,457	3,445	(12)
49	Dept. of Transportation and Public Works	4,711	2,785	(1,926)	4,711	2,785	(1,926)
95	Mental Health and Addiction Services Admin.	2,514	3,258	744	2,514	3,258	744
126	Vocational Rehabilitation Administration	1,968	1,898	(70)	1,968	1,898	(70)
28	Commonwealth Election Commission	1,489	1,496	7	1,489	1,496	7
122	Dept. of the Family	1,616	1,491	(125)	1,616	1,491	(125)
106	Public Housing Administration	1,788	1,265	(523)	1,788	1,265	(523)
124	Child Support Administration	1,121	1,118	(3)	1,121	1,118	(3)
312	Retirement Board	1,249	-	(1,249)	1,249	-	(1,249)
78	Department of Housing	1,693	1,505	(187)	1,693	1,505	(187)
311	Gaming Commission	763	699	(64)	763	699	(64)
87	Dept. of Sports and Recreation	1,015	907	(108)	1,015	907	(108)
105	Industrial Commission	847	868	21	847	868	21
241	Adm. for Integral Development of Childhood	761	786	26	761	786	26
15	Office of the Governor	663	740	77	663	740	77
55	Dept. of Agriculture	774	764	(10)	774	764	(10)
43	Puerto Rico National Guard	751	705	(46)	751	705	(46)
16	Office of Management and Budget	576	538	(39)	576	538	(39)
298	Utility Regulatory Board	550	541	(9)	550	541	(9)
119	Dept. of Economic Development and Commerce	1,048	1,048	-	1,048	1,048	-
69	Dept. of Consumer Affairs	510	415	(95)	510	415	(95)
23	Dept. of State	412	429	17	412	429	17
75	Off. of the Financial Institutions Commissioner	339	349	10	339	349	10
82	Institute of Puerto Rican Culture	410	334	(76)	410	334	(76)
22	Office of the Commissioner of Insurance	297	313	16	297	313	16
31	General Services Administration	387	245	(141)	387	245	(141)
152	Elderly and Retired People Advocate Office	296	292	(4)	296	292	(4)
271	Office of Technology & Innovation	166	88	(78)	166	88	(78)
60	Citizen's Advocate Office (Ombudsman)	156	166	10	156	166	10
281	Office of the Electoral Comptroller	166	169	2	166	169	2
153	Advocacy for Persons with Disabilities	161	161	0	161	161	0
279	Public Service Appeals Commission	147	138	(9)	147	138	(9)
96	Women's Advocate Office	124	134	9	124	134	9
329	Office of Socio-Economic and Community Development	201	182	(18)	201	182	(18)
139	Parole Board	121	121	(0)	121	121	(0)
155	State Historic Preservation Office	137	146	9	137	146	9
62	Cooperative Development Commission	79	75	(4)	79	75	(4)
231	Health Advocate Office	102	61	(41)	102	61	(41)
120	Veterans Advocate Office	49	57	8	49	57	8
68	Labor Relations Board	56	46	(10)	56	46	(10)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY22	July FY21	July Variance	YTD FY22	YTD FY21	YTD Variance
37	Civil Rights Commission	33	30	(3)	33	30	(3)
30	Puerto Rico Office of Human Resources Management and Trai	227	221	(5)	227	221	(5)
224	Com. Joint Inf. Comptroller	8	27	19	8	27	19
226	Com. Legislative Donation	60	65	5	60	65	5
266	Office of Public Affairs	36	35	(0)	36	35	(0)
34	Investigation, Prosecution and Appeals Comsn.	15	13	(1)	15	13	(1)
	Other (a)	15	7,153	7,138	15	7,153	7,138
	Unreconciled Payroll (b)	(2,908)	1,603	4,511	(2,908)	1,603	4,511
Total		\$251,977	\$252,552	\$575	\$251,977	\$252,552	\$575

Footnotes

(a) Includes gross payroll for various other agencies.

(b) 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)

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY22	July FY21	July Variance	YTD FY22	YTD FY21	YTD Variance
81	Dept. of Education	\$59,574	\$58,055	(\$1,519)	\$59,574	\$58,055	(\$1,519)
71	Health Department	135,105	96,728	(38,377)	135,105	\$96,728	(38,377)
311	Gaming Commission	23,441	-	(23,441)	23,441	-	(23,441)
45	Public Security Department	15,443	10,875	(4,568)	15,443	10,875	(4,568)
78	Department of Housing	7,461	7,913	452	7,461	7,913	452
24	Dept. of Treasury	9,174	23,396	14,223	9,174	23,396	14,223
49	Department of Transportation and Public Works	3,735	3,545	(191)	3,735	3,545	(191)
137	Department of Correction and Rehabilitation	9,061	11,351	2,290	9,061	11,351	2,290
123	Administration of Families and Children	4,339	4,611	272	4,339	4,611	272
10	General Court of Justice	7,263	8,011	748	7,263	8,011	748
87	Department of Recreation and Sports	9,284	1,727	(7,557)	9,284	1,727	(7,557)
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,725	9,513	1,788	7,725	9,513	1,788
50	Department of Natural and Environmental Resources	7,532	2,300	(5,232)	7,532	2,300	(5,232)
241	Admin. for the Comprehensive Care & Devel. of Children	7,133	1,752	(5,381)	7,133	1,752	(5,381)
55	Agriculture department	4,428	1,645	(2,783)	4,428	1,645	(2,783)
127	Admin. of Socioeconomic Development of the Family	6,118	2,519	(3,599)	6,118	2,519	(3,599)
38	Justice Department	5,193	3,786	(1,408)	5,193	3,786	(1,408)
122	Secretariat of the Department of the Family	4,240	2,768	(1,472)	4,240	2,768	(1,472)
312	Retirement Board	2,174	-	(2,174)	2,174	-	(2,174)
67	Department of labor and human resources	2,424	4,953	2,529	2,424	4,953	2,529
126	Vocational Rehabilitation Administration	1,910	2,035	125	1,910	2,035	125
329	Office of Socioeconomic Development	2,784	2,606	(179)	2,784	2,606	(179)
271	Techology and Innovation Services	1,366	796	(570)	1,366	796	(570)
124	Administration for the Support of Minors	1,031	308	(723)	1,031	308	(723)
43	National Guard of Puerto Rico	4,291	2,251	(2,040)	4,291	2,251	(2,040)
152	Office of the Procurator for the Elderly	2,344	2,597	253	2,344	2,597	253
16	Office of Management and Budget	390	528	138	390	528	138
28	State Elections Commission	941	1,125	184	941	1,125	184
119	Dept. of Economic Development and Commerce	961	542	(419)	961	542	(419)
31	General Services Administration	915	773	(143)	915	773	(143)
15	Governor's Office	181	416	235	181	416	235
266	Office of Public Affairs	283	43	(240)	283	43	(240)
75	Office of the Commissioner of Financial Institutions	282	438	156	282	438	156
23	Department of State	823	952	130	823	952	130
82	Institute of Puerto Rican Culture	-	1,511	1,511	-	1,511	1,511
120	Office of the Veteran's Attorney of Puerto Rico	554	71	(483)	554	71	(483)
105	Industrial Commission	411	142	(269)	411	142	(269)
96	Office of the Women's Advocate	502	256	(246)	502	256	(246)
22	Office of the Insurance Commissioner	206	43	(163)	206	43	(163)
69	Department of Consumer Affairs	136	105	(31)	136	105	(31)
155	State Office of Historic Conservation	69	49	(19)	69	49	(19)
30	Off. of Admin. & Transformation of HR in the Gov. of PR	52	869	817	52	869	817
281	Office of the Electoral Comptroller	51	18	(33)	51	18	(33)
60	Office of the Citizen Procurator	36	40	4	36	40	4
231	Office of the Patient Advocate	71	30	(41)	71	30	(41)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY22	July FY21	July Variance	YTD FY22	YTD FY21	YTD Variance
153	Ombudsman for Persons with Disabilities of PR	22	6	(16)	22	6	(16)
37	Civil Rights Commission	10	31	21	10	31	21
106	Public Housing Administration	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	3	91	88	3	91	88
298	Telecommunications Bureau	177	202	25	177	202	25
	Other (b)	2,518	2,821	302	2,518	2,821	302
	Unreconciled Vendor Disbursements (c)	2,040	1,656	(384)	2,040	1,656	(384)
Total		\$356,210	\$278,798	(\$77,413)	\$356,210	\$278,798	(\$77,413)

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 "Operating Disbursements" line item of the TSA Cash Flow.

(b) Includes vendor payments from various other agencies.

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