

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of June FY20 and Q4 FY20*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<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.

**Puerto Rico Department of Treasury | AAFAF**

*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan*

*Vendor Disbursements and Gross Payroll - All agencies*

**Key Payroll Figures**

\$288M	-\$8M	\$909M	-\$79M	\$3,400M	-\$24M
June Total Payroll & Related Costs	June Variance	4Q Total Payroll & Related Costs	4Q Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$399M	+\$43M	\$866M	+\$461M	\$3,438M	+\$1,459M
June Vendor Disbursements	June Variance	4Q Vendor Disbursements	4Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2020:

The enclosed report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for central government agencies compared to the Liquidity Plan. Though gross payroll variance has remained relatively flat throughout the year, this is mostly due to consistent positive payroll variance in the DOE that is offset by various monthly negative variances in Salud, Department of Public Safety, and others. Positive variance in DOE payroll is driven by consistently lower than forecasted federal fund outlays. Beginning in April, additional variances have resulted from payments that are part of the FOMB-approved COVID-19 Emergency Measures Support Package. These include \$46.6M for Police, \$16.0M for the Department of Correction and Rehabilitation, \$3.0M for the Department of Health, and \$10.4M for other agencies. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education and the Department of Health. Total disbursements variance is primarily attributable to positive Federal Fund variance, accounting for 76.4% of the \$1.5B variance. General Fund and Other State Fund disbursements contributed 24.6% and -1.0% of the variance, respectively. Disbursements under custody of Treasury ballooned in June due to \$130M of payments related to the Coronavirus Relief Fund (CRF) Strategic Disbursement Plan. As of July 3, 2020, the CRF has reimbursed the TSA for these payments.

**Puerto Rico Department of Treasury | AAFAP**  
**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)  
 (figures in \$000s)  
 Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$88,265	\$106,068	\$17,803	\$ 280,313	\$313,701	\$33,388	1,159,074	\$1,279,666	\$120,592
40	Puerto Rico Police	77,992	67,057	(10,935)	241,701	201,172	(40,529)	838,862	804,689	(34,173)
137	Dept. of Correction and Rehabilitation	23,469	16,854	(6,615)	82,537	49,567	(32,969)	250,646	203,767	(46,879)
10	General Court of Justice	14,846	15,932	1,086	45,374	46,854	1,480	184,581	192,612	8,031
71	Dept. of Health	14,691	10,540	(4,151)	45,280	31,238	(14,042)	171,447	127,061	(44,386)
38	Dept. of Justice	5,857	6,115	258	16,791	18,007	1,215	67,627	73,893	6,266
123	Families and Children Administration	6,243	5,638	(605)	18,498	16,657	(1,841)	70,301	68,046	(2,255)
24	Dept. of Treasury	6,946	5,688	(1,257)	15,725	16,729	1,004	57,279	68,770	11,491
42	Firefighters Corps	4,156	4,547	391	17,387	13,377	(4,011)	56,078	54,963	(1,115)
127	Adm. for Socioeconomic Devt. of the Family	3,541	4,680	1,139	10,556	13,903	3,347	44,429	56,374	11,945
67	Dept. of Labor and Human Resources	3,470	4,273	802	10,409	12,662	2,253	42,407	51,508	9,101
133	Natural Resources Administration	3,760	2,384	(1,376)	9,413	7,038	(2,376)	36,314	28,786	(7,528)
49	Dept. of Transportation and Public Works	2,708	2,880	172	8,144	8,469	325	34,000	34,812	812
95	Mental Health and Addiction Services Admin.	2,513	2,486	(27)	8,062	7,352	(710)	31,473	29,989	(1,484)
126	Vocational Rehabilitation Administration	1,933	2,481	548	5,743	7,440	1,697	26,285	29,783	3,498
45	Department of Public Security	3,528	-	(3,528)	10,680	-	(10,680)	29,984	-	(29,984)
28	Commonwealth Election Commission	1,533	1,200	(333)	4,585	3,528	(1,057)	19,042	14,502	(4,540)
122	Dept. of the Family	1,586	1,517	(68)	4,675	4,481	(194)	17,798	18,314	516
106	Public Housing Administration	1,266	-	(1,266)	3,794	-	(3,794)	15,712	-	(15,712)
78	Dept. of Housing	1,474	677	(796)	4,407	2,009	(2,397)	16,866	8,160	(8,706)
124	Child Support Administration	1,127	1,446	320	3,327	4,308	981	13,789	17,400	3,611
87	Dept. of Sports and Recreation	916	995	79	2,748	2,928	179	11,379	12,035	656
105	Industrial Commission	849	812	(37)	2,563	2,388	(175)	10,388	9,816	(572)
241	Adm. for Integral Development of Childhood	810	1,085	275	2,355	3,240	885	9,920	13,036	3,116
15	Office of the Governor	767	892	125	2,275	2,625	350	9,107	10,784	1,677
55	Dept. of Agriculture	696	759	63	2,096	2,236	140	8,670	9,170	500
43	Puerto Rico National Guard	858	1,052	194	2,272	3,139	867	8,631	12,648	4,017
16	Office of Management and Budget	631	742	111	1,914	2,183	269	7,644	8,975	1,331
18	Planning Board	782	815	33	2,370	2,412	41	8,338	9,833	1,495
21	Emergency Mgt. and Disaster Adm. Agency	13	474	461	38	1,406	1,368	1,805	5,712	3,907
69	Dept. of Consumer Affairs	552	482	(70)	1,378	1,418	39	5,129	5,828	699
23	Dept. of State	437	482	45	1,268	1,418	150	4,954	5,829	875
26	Govt. Employee & Judiciary Retirement Sys. Adm.	361	-	(361)	1,069	-	(1,069)	4,304	-	(4,304)
75	Off. of the Financial Institutions Commissioner	322	552	231	967	1,625	657	4,003	6,679	2,676
82	Institute of Puerto Rican Culture	333	339	6	993	998	5	4,098	4,100	2
22	Office of the Commissioner of Insurance	316	469	154	959	1,380	421	3,995	5,673	1,678
31	General Services Administration	293	303	10	791	891	100	3,521	3,663	142
152	Elderly and Retired People Advocate Office	293	329	36	878	986	108	3,595	3,954	359
141	Telecommunication's Regulatory Board	257	415	158	768	1,220	453	3,296	5,016	1,720
65	Public Services Commission	269	363	94	806	1,070	264	3,327	4,380	1,053
89	Horse Racing Industry and Sport Adm.	162	144	(18)	439	424	(16)	2,191	1,741	(450)
60	Citizen's Advocate Office (Ombudsman)	191	186	(5)	526	548	23	2,063	2,254	191

**Puerto Rico Department of Treasury | AAFAF  
Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency (a)  
(figures in \$000s)  
Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
281	Office of the Electoral Comptroller	167	187	20	502	550	48	1,952	2,261	309
153	Advocacy for Persons with Disabilities	181	190	9	494	566	72	1,930	2,288	358
279	Public Service Appeals Commission	142	176	34	419	517	98	1,701	2,126	425
96	Women's Advocate Office	139	136	(2)	401	403	2	1,591	1,645	54
139	Parole Board	126	158	32	366	464	98	1,471	1,909	438
155	State Historic Preservation Office	147	97	(50)	430	289	(141)	1,552	1,175	(377)
62	Cooperative Development Commission	84	104	20	235	305	70	922	1,253	331
231	Health Advocate Office	71	91	20	207	268	61	849	1,103	254
120	Veterans Advocate Office	54	55	1	162	161	(0)	658	663	5
68	Labor Relations Board	52	56	4	149	165	16	617	677	60
290	Energy Affairs Office	-	117	117	-	346	346	143	1,407	1,264
37	Civil Rights Commission	30	33	3	89	98	8	390	402	12
34	Investigation, Prosecution and Appeals Comsn.	14	24	10	40	70	31	162	289	127
273	Permit Management Office	-	602	602	-	1,770	1,770	-	7,275	7,275
35	Industrial Tax Exemption Office	-	95	95	-	280	280	-	1,152	1,152
14	Environmental Quality Board	-	304	304	-	894	894	-	3,674	3,674
50	Dept. of Natural and Environmental Resources	-	827	827	-	2,431	2,431	-	9,993	9,993
	Other (b)	4,715	2,717	(1,999)	14,591	7,989	(6,602)	62,954	32,843	(30,111)
	Unreconciled Payroll (c)	1,520	-	(1,520)	14,430	-	(14,430)	18,667	-	(18,667)
	<b>Total</b>	<b>\$288,450</b>	<b>\$280,124</b>	<b>(\$8,326)</b>	<b>\$ 909,391</b>	<b>\$830,595</b>	<b>(\$78,796)</b>	<b>3,399,908</b>	<b>\$3,376,356</b>	<b>(\$23,552)</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	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$53,818	\$152,167	\$98,349	\$191,279	\$457,839	\$266,559	\$817,063	\$1,648,144	\$831,080
78	Department of Housing	4,155	43,146	38,991	13,158	129,442	116,284	270,699	483,156	212,457
71	Health Department	51,162	75,443	24,280	158,153	226,354	68,201	612,502	805,899	193,397
24	Dept. of Treasury	148,010	10,559	(137,451)	169,206	31,789	(137,417)	325,946	121,319	(204,627)
49	Department of Transportation and Public Works	4,296	2,798	(1,498)	8,399	8,421	22	63,685	45,036	(18,649)
137	Department of Correction and Rehabilitation	28,621	12,372	(16,248)	40,072	37,174	(2,898)	123,777	141,283	17,506
123	Administration of Families and Children	9,678	12,121	2,443	39,438	36,364	(3,074)	131,154	136,216	5,062
95	Admin. of Mental Health and Anti-Addiction Svcs.	6,891	8,504	1,612	23,897	25,511	1,614	92,975	98,568	5,593
241	Admin. for the Comprehensive Care & Devel. of Children	4,747	7,536	2,789	36,317	22,613	(13,705)	102,751	78,142	(24,609)
10	General Court of Justice	9,098	7,535	(1,564)	26,625	22,711	(3,914)	102,137	86,327	(15,811)
21	Bureau of Emergency Mgmt. and Disaster Mgmt.	391	721	330	10,519	2,163	(8,356)	85,189	40,990	(44,199)
31	General Services Administration	2,265	283	(1,982)	7,343	850	(6,493)	36,472	3,256	(33,217)
127	Admin. of Socioeconomic Development of the Family	2,690	4,107	1,416	4,042	12,320	8,277	28,297	44,831	16,534
38	Justice Department	5,466	5,274	(192)	10,989	15,869	4,880	43,784	54,919	11,135
67	Department of labor and human resources	3,236	25,516	22,280	6,106	76,558	70,452	29,586	290,817	261,232
40	Bureau of the Puerto Rico Police	2,374	10,928	8,553	4,022	33,023	29,000	16,649	133,986	117,336
122	Secretariat of the Department of the Family	4,065	2,168	(1,897)	7,637	6,612	(1,025)	29,620	23,886	(5,734)
126	Vocational Rehabilitation Administration	5,333	3,884	(1,448)	6,662	11,656	4,993	29,363	41,530	12,166
124	Administration for the Support of Minors	1,132	874	(258)	2,353	2,623	270	11,925	9,327	(2,598)
43	National Guard of Puerto Rico	5,675	2,230	(3,445)	9,174	6,690	(2,484)	36,943	18,527	(18,417)
152	Office of the Procurator for the Elderly	4,897	1,977	(2,920)	10,098	5,931	(4,167)	22,674	20,622	(2,052)
87	Department of Recreation and Sports	3,006	869	(2,138)	3,096	2,606	(489)	18,356	10,092	(8,265)
16	Office of Management and Budget	1,122	4,150	3,029	2,369	12,451	10,083	37,614	47,901	10,288
28	State Elections Commission	1,118	826	(291)	1,599	2,499	900	11,482	9,488	(1,994)
55	Agriculture department	79	1,392	1,313	304	4,183	3,879	13,567	15,056	1,489
290	State Office of Public Energy Policy	-	619	619	-	1,856	1,856	4,348	6,928	2,580
82	Institute of Puerto Rican Culture	8,060	651	(7,409)	8,060	1,953	(6,107)	12,312	7,441	(4,871)
50	Department of Natural and Environmental Resources	2,052	2,401	348	3,948	7,203	3,255	13,514	23,482	9,968
15	Governor's Office	764	528	(236)	1,151	1,583	432	5,634	5,901	268
75	Office of the Commissioner of Financial Institutions	171	236	66	321	709	387	3,757	2,700	(1,057)
23	Department of State	1,181	916	(265)	2,519	2,750	231	9,671	10,475	804
120	Office of the Veteran's Attorney of Puerto Rico	547	136	(411)	1,631	408	(1,223)	6,675	1,562	(5,113)
133	Natural Resources Administration	128	1,911	1,783	224	5,736	5,512	3,724	21,043	17,319
155	State Office of Historic Conservation	229	135	(94)	327	404	77	2,268	1,551	(716)
105	Industrial Commission	334	369	35	963	1,108	145	3,827	4,219	392
18	Planning Board	749	2,855	2,106	2,231	8,584	6,352	7,051	28,681	21,630
14	Environmental Quality Board	42	5,103	5,061	156	15,308	15,152	4,502	54,961	50,460
96	Office of the Women's Advocate	183	281	99	455	844	389	2,365	2,977	612
22	Office of the Insurance Commissioner	207	222	15	515	667	152	2,259	2,541	282
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	752	752	-	2,258	2,258	1,413	8,598	7,185
42	Bureau of the Fire Department of Puerto Rico	74	2,441	2,367	153	7,331	7,178	2,059	27,749	25,691
69	Department of Consumer Affairs	119	171	52	313	525	212	1,415	2,073	659
141	Telecommunications Regulatory Board	-	268	268	-	805	805	373	3,010	2,637
89	Adm. of the Horse Racing Industry and Sport	66	69	3	228	207	(22)	984	787	(197)
281	Office of the Electoral Comptroller	42	18	(24)	52	54	2	155	204	49



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
60	Office of the Citizen Procurator	25	31	5	45	94	49	333	356	23
231	Office of the Patient Advocate	26	33	7	74	99	26	374	379	5
153	Ombudsman for Persons with Disabilities of PR	14	66	53	85	202	118	2,428	724	(1,704)
65	Public Service Commission	-	141	141	-	423	423	256	1,478	1,222
220	Correctional Health	27	-	(27)	27	-	(27)	203	(722)	(926)
37	Civil Rights Commission	32	30	(1)	32	91	60	231	348	117
106	Public Housing Administration	-	853	853	-	2,560	2,560	104	9,752	9,648
329	Office of Socioeconomic Development	-	3,376	3,376	-	10,130	10,130	-	36,199	36,199
30	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	727	727	-	2,865	2,865
	Other (c)	25,425	19,298	(6,127)	62,077	57,900	(4,177)	185,570	219,456	33,886
	Unreconciled Vendor Disbursements (d)	(4,958)	-	4,958	(12,522)	-	12,522	66,176	-	(66,176)
<b>Total</b>		<b>\$398,864</b>	<b>\$441,535</b>	<b>\$42,670</b>	<b>\$865,923</b>	<b>\$1,326,766</b>	<b>\$460,843</b>	<b>\$3,438,188</b>	<b>\$4,897,038</b>	<b>\$1,458,849</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 result.

(c) Includes vendor payments from various other agencies.

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