

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - vendor payments and gross payroll for all agencies*

*For the month of September FY20 and Q1 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; and (2) Total Payroll Related Disbursements by Agency. The FY20 liquidity plan is under development. Once complete, this report will reflect a comparison to liquidity plan along with the traditional supporting schedules.
- 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**

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\$281M  
September Total Payroll  
& Related Costs

\$817M  
1Q Total Payroll  
& Related Costs

**Key Vendor Disbursement Figures**

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\$276M  
September Vendor Disbursements

\$922M  
1Q Vendor Disbursements

Key Takeaways for the month ended September 30, 2019:

The enclosed Report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for all agencies for the first quarter FY20. The FY20 TSA Liquidity Plan is under development. Following the development of the FY20 TSA Liquidity Plan, this report will include a comparison of FY20 actual TSA cash flow data to the FY20 TSA Liquidity Plan, along with the relevant commentary.

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

Gross Payroll Actuals by Agency (a)

*(figures in \$000s)**Continues and Continued...*

ID	Agency	July	August	September	1Q Actuals
081	Dept. of Education	\$100,820	\$93,055	\$94,546	\$288,421
040	Puerto Rico Police	45,850	71,025	76,450	193,325
137	Dept. of Correction and Rehabilitation	18,919	18,711	16,900	54,530
010	General Court of Justice	15,065	14,993	15,029	45,087
071	Dept. of Health	14,100	14,397	13,989	42,487
038	Dept. of Justice	5,899	5,852	5,515	17,266
123	Families and Children Administration	5,133	6,144	5,002	16,279
024	Dept. of Treasury	4,563	4,231	4,574	13,369
042	Firefighters Corps	4,065	4,171	4,339	12,575
127	Adm. for Socioeconomic Devt. of the Family	3,978	3,660	3,626	11,264
067	Dept. of Labor and Human Resources	3,608	3,519	3,424	10,551
133	Natural Resources Administration	2,505	2,559	4,382	9,446
049	Dept. of Transportation and Public Works	2,995	2,995	2,930	8,920
095	Mental Health and Addiction Services Admin.	2,677	2,758	2,671	8,106
126	Vocational Rehabilitation Administration	2,332	2,271	2,614	7,216
221	Emergency Medical Services Corps	1,956	1,550	1,475	4,981
028	Commonwealth Election Commission	1,602	1,599	1,582	4,784
122	Dept. of the Family	1,334	1,338	1,311	3,983
078	Dept. of Housing	1,259	1,287	1,300	3,846
106	Public Housing Administration	1,261	1,274	1,243	3,778
124	Child Support Administration	1,148	1,157	1,141	3,446
087	Dept. of Sports and Recreation	960	961	999	2,919
105	Industrial Commission	853	843	870	2,566
241	Adm. for Integral Development of Childhood	834	819	804	2,456
015	Office of the Governor	735	707	759	2,201
055	Dept. of Agriculture	721	726	705	2,151
043	Puerto Rico National Guard	693	683	677	2,053
016	Office of Management and Budget	627	650	645	1,921
018	Planning Board	612	640	601	1,853
021	Emergency Mgt. and Disaster Adm. Agency	425	419	428	1,272
069	Dept. of Consumer Affairs	405	402	402	1,210
026	Govt. Employee & Judiciary Retirement Sys. Adm.	360	377	369	1,106
023	Dept. of State	397	414	382	1,193
022	Office of the Commissioner of Insurance	327	331	361	1,019
082	Institute of Puerto Rican Culture	335	343	336	1,013

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

Gross Payroll Actuals by Agency (a)

*(figures in \$000s)**Continues and Continued...*

<b>ID</b>	<b>Agency</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>1Q Actuals</b>
075	Office of the Financial Institutions Commissioner	337	339	345	1,021
152	Elderly and Retired People Advocate Office	292	296	290	878
031	General Services Administration	283	274	266	823
141	Telecommunication's Regulatory Board	277	268	266	811
065	Public Services Commission	271	276	268	816
089	Horse Racing Industry and Sport Administration	201	185	186	572
153	Advocacy for Persons with Disabilities	166	157	147	470
060	Citizen's Advocate Office (Ombudsman)	167	168	170	504
281	Office of the Electoral Comptroller	157	156	156	469
279	Public Service Appeals Commission	144	140	141	425
096	Women's Advocate Office	123	132	124	379
139	Parole Board	121	116	130	367
155	State Historic Preservation Office	90	93	113	296
062	Cooperative Development Commission	74	75	69	218
231	Health Advocate Office	73	72	68	213
120	Veterans Advocate Office	54	54	53	160
068	Labor Relations Board	50	54	53	157
290	Energy Affairs Office	32	34	34	101
037	Civil Rights Commission	36	35	33	104
034	Investigation, Prosecution and Appeals Comsn.	14	13	13	41
	Other (b)	3,859	4,640	8,085	16,584
	Unreconciled Payroll (c)	19,038	(12,798)	(2,754)	3,487
	<b>Total</b>	<b>\$275,212</b>	<b>\$261,637</b>	<b>\$280,638</b>	<b>\$817,488</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.

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

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	July	August	September	1Q Actuals
081	Dept. of Education	\$67,155	\$77,119	\$33,113	\$177,387
071	Dept. of Health	62,916	55,162	42,540	160,617
078	Dept. of Housing	74,055	59,469	16,264	149,789
024	Dept. of Treasury	14,619	15,367	25,121	55,107
049	Dept. of Transportation and Public Works	1,500	8,645	26,963	37,108
137	Dept. of Correction and Rehabilitation	9,911	10,340	7,511	27,763
123	Families and Children Administration	10,746	4,491	10,133	25,369
021	Emergency Mgt. and Disaster Adm. Agency	8,736	13,352	1,105	23,193
095	Mental Health and Addiction Services Admin.	7,037	5,981	8,066	21,084
010	General Court of Justice	72	8,508	10,421	19,000
031	General Services Administration	1,803	11,227	5,313	18,343
241	Adm. for Integral Development of Childhood	2,640	5,515	6,913	15,068
040	Puerto Rico Police	6,639	2,586	2,467	11,692
038	Dept. of Justice	2,235	5,787	2,943	10,965
127	Adm. for Socioeconomic Devt. of the Family	1,672	5,060	4,189	10,921
067	Dept. of Labor and Human Resources	4,293	1,330	4,131	9,755
122	Dept. of the Family	2,267	1,743	2,683	6,693
043	Puerto Rico National Guard	1,864	1,665	3,138	6,666
126	Vocational Rehabilitation Administration	2,009	1,957	2,181	6,147
016	Office of Management and Budget	3,339	1,614	870	5,823
152	Elderly and Retired People Advocate Office	1,401	2,577	1,455	5,432
028	Commonwealth Election Commission	412	551	3,757	4,720
087	Dept. of Sports and Recreation	1,296	1,743	1,120	4,159
124	Child Support Administration	4,491	1,977	368	6,836
082	Institute of Puerto Rican Culture	–	1,836	1,208	3,044
050	Dept. of Natural and Environmental Resources	1,060	713	501	2,274
290	Energy Affairs Office	95	841	1,325	2,261
120	Veterans Advocate Office	531	534	679	1,744
015	Office of the Governor	802	361	530	1,693
075	Office of the Financial Institutions Commissioner	823	385	404	1,612
014	Environmental Quality Board	361	794	270	1,424
133	Natural Resources Administration	357	800	337	1,494
023	Dept. of State	637	496	342	1,474
105	Industrial Commission	398	292	568	1,259



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

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	July	August	September	1Q Actuals
018	Planning Board	176	203	706	1,085
221	Emergency Medical Services Corps	396	421	91	907
022	Office of the Commissioner of Insurance	177	447	246	869
096	Women's Advocate Office	171	291	301	763
155	State Historic Preservation Office	365	153	116	635
042	Firefighters Corps	358	188	75	622
055	Dept. of Agriculture	293	156	146	595
069	Dept. of Consumer Affairs	123	27	236	387
141	Telecommunication's Regulatory Board	205	94	62	361
089	Horse Racing Industry and Sport Administration	46	57	78	181
281	Office of the Electoral Comptroller	52	96	14	162
060	Citizen's Advocate Office (Ombudsman)	68	29	37	133
231	Health Advocate Office	43	32	48	123
153	Advocacy for Persons with Disabilities	60	27	34	122
065	Public Services Commission	84	19	15	118
106	Public Housing Administration	104	–	–	104
037	Civil Rights Commission	17	38	36	91
220	Correctional Health	45	–	39	84
068	Labor Relations Board	29	29	20	79
279	Public Service Appeals Commission	26	21	31	78
062	Cooperative Development Commission	17	34	19	70
139	Parole Board	4	5	1	11
034	Investigation, Prosecution and Appeals Comsn.	3	2	4	9
	Other (c)	10,236	5,951	10,052	26,239
	Unreconciled Vendor Disbursements (d)	4,996	10,181	35,039	50,215
<b>Total</b>		<b>\$316,267</b>	<b>\$329,321</b>	<b>\$276,374</b>	<b>\$921,962</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

(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.