

Requirement 1 (B)



Puerto Rico Department of Treasury

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

For the month of November FY20

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
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; 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.

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**

\$348M	-\$64M	\$1,460M	-\$66M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$260M	+\$181M	\$1,582M	\$223M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2019:

The enclosed report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for central government agencies compared to the Liquidity Plan. Gross payroll variance is primarily timing and is due to the Central Government Christmas Bonus that was issued on 11/27, two weeks earlier than projected. Therefore the gross payroll variance is mostly temporary and expected to be offset in the following month. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education. This may be partially due to timing and some of this variance may be offset in future months.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals (b)	November LP	November Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$ 118,658	\$107,627	(\$11,031)	\$501,791	\$527,084	\$25,293
040	Puerto Rico Police	95,750	67,057	(28,692)	374,229	335,287	(38,942)
137	Dept. of Correction and Rehabilitation	19,863	17,199	(2,664)	91,969	83,552	(8,417)
010	General Court of Justice	18,752	16,257	(2,495)	78,943	78,978	36
071	Dept. of Health	13,766	10,672	(3,094)	70,215	52,424	(17,791)
038	Dept. of Justice	5,861	6,232	371	28,603	30,330	1,727
123	Families and Children Administration	5,894	5,727	(167)	27,532	28,004	472
024	Dept. of Treasury	5,307	5,805	497	23,062	28,198	5,137
042	Firefighters Corps	4,851	4,638	(213)	21,664	22,544	880
127	Adm. for Socioeconomic Devt. of the Family	4,338	4,728	390	19,351	23,302	3,951
067	Dept. of Labor and Human Resources	3,959	4,327	368	17,912	21,250	3,339
133	Natural Resources Administration	3,303	2,424	(879)	15,156	11,838	(3,318)
049	Dept. of Transportation and Public Works	3,289	2,938	(351)	14,752	14,275	(477)
095	Mental Health and Addiction Services Admin.	2,918	2,522	(396)	13,359	12,353	(1,006)
126	Vocational Rehabilitation Administration	2,234	2,483	249	12,586	12,404	(182)
221	Emergency Medical Services Corps	1,754	1,640	(114)	8,421	7,969	(452)
028	Commonwealth Election Commission	1,824	1,224	(600)	8,172	5,946	(2,226)
122	Dept. of the Family	1,541	1,542	1	7,005	7,535	530
106	Public Housing Administration	1,351	-	(1,351)	6,692	-	(6,692)
078	Dept. of Housing	1,478	685	(793)	6,661	3,370	(3,291)
124	Child Support Administration	1,313	1,457	144	5,925	7,209	1,285
087	Dept. of Sports and Recreation	1,019	1,016	(3)	4,888	4,935	47
105	Industrial Commission	936	829	(108)	4,397	4,025	(372)
241	Adm. for Integral Development of Childhood	924	1,089	165	4,313	5,413	1,100
015	Office of the Governor	821	910	89	3,796	4,424	628
055	Dept. of Agriculture	795	773	(22)	3,648	3,765	117
043	Puerto Rico National Guard	808	1,058	250	3,567	5,248	1,681
016	Office of Management and Budget	667	758	90	3,215	3,680	465
018	Planning Board	656	827	171	3,106	4,051	946
021	Emergency Mgt. and Disaster Adm. Agency	14	480	466	1,682	2,358	676
069	Dept. of Consumer Affairs	460	492	32	2,089	2,390	301
023	Dept. of State	438	492	54	2,025	2,390	365
026	Govt. Employee & Judiciary Retirement Sys. Adm.	310	-	(310)	1,769	-	(1,769)
075	Office of the Financial Institutions Commissioner	347	564	217	1,703	2,739	1,036
082	Institute of Puerto Rican Culture	392	346	(46)	1,746	1,682	(64)
022	Office of the Commissioner of Insurance	357	479	122	1,703	2,326	624
031	General Services Administration	310	309	(1)	1,562	1,502	(60)
152	Elderly and Retired People Advocate Office	349	330	(19)	1,534	1,645	111
141	Telecommunication's Regulatory Board	290	423	133	1,468	2,057	589
065	Public Services Commission	300	369	69	1,408	1,800	393
089	Horse Racing Industry and Sport Administration	226	147	(79)	983	714	(270)
060	Citizen's Advocate Office (Ombudsman)	193	190	(3)	867	924	57
281	Office of the Electoral Comptroller	166	191	25	790	927	137
153	Advocacy for Persons with Disabilities	189	192	3	813	948	135
279	Public Service Appeals Commission	158	179	21	723	872	149
096	Women's Advocate Office	148	138	(10)	658	677	19
139	Parole Board	138	161	24	638	783	145
155	State Historic Preservation Office	139	99	(40)	573	485	(88)
062	Cooperative Development Commission	86	106	20	384	514	130
231	Health Advocate Office	77	93	16	361	452	92
120	Veterans Advocate Office	59	56	(3)	277	272	(5)
068	Labor Relations Board	58	57	(0)	266	278	11

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals (b)	November LP	November Variance	YTD Actuals	YTD LP	YTD Variance
290	Energy Affairs Office	(1)	118	119	143	581	438
037	Civil Rights Commission	39	34	(5)	176	165	(11)
034	Investigation, Prosecution and Appeals Comsn.	15	24	9	69	119	49
273	Permit Management Office	-	614	614	-	2,983	2,983
035	Industrial Tax Exemption Office	-	97	97	-	472	472
014	Environmental Quality Board	-	310	310	-	1,506	1,506
050	Dept. of Natural and Environmental Resources	-	843	843	-	4,097	4,097
	Other (c)	6,510	-	(6,510)	31,170	-	(31,170)
	Unreconciled Payroll (d)	11,327	-	(11,327)	17,271	-	(17,271)
Total		\$ 347,723	\$284,000	(\$63,723)	\$1,459,779	\$1,394,000	(\$65,779)

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) November Actual payroll includes the Central Government Christmas Bonus that 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	November		November	YTD	YTD	YTD
		Actuals	November LP	Variance	Actuals	LP	Variance
081	Dept. of Education	\$77,548	\$152,019	\$74,471	\$335,055	\$582,230	\$247,175
078	Department of Housing	13,353	43,146	29,793	237,099	181,130	(55,969)
071	Health Department	39,622	75,440	35,817	271,454	277,787	6,333
024	Dept. of Treasury	61,984	10,547	(51,437)	132,801	47,342	(85,459)
049	Department of Transportation and Public Works	2,092	2,795	704	46,710	25,434	(21,276)
137	Department of Correction and Rehabilitation	6,648	12,366	5,718	50,543	54,646	4,103
123	Administration of Families and Children	12,348	12,121	(227)	48,276	51,367	3,090
095	Administration of Mental Health and Anti-Addiction Svcs.	5,468	8,504	3,036	41,503	39,042	(2,461)
241	Admin. for the Comprehensive Care and Devel. of Children	6,389	7,536	1,147	39,646	25,386	(14,259)
010	General Court of Justice	8,438	7,523	(915)	35,684	33,525	(2,159)
021	Bureau of Emergency Management and Disaster Managem.	12,120	721	(11,400)	36,527	35,945	(582)
031	General Services Administration	3,737	283	(3,454)	22,992	1,272	(21,720)
127	Administration of Socioeconomic Development of the Family	1,448	4,107	2,658	15,706	16,085	379
038	Justice Department	3,225	5,269	2,044	17,271	17,975	703
067	Department of labor and human resources	2,029	25,515	23,485	16,129	112,199	96,071
040	Bureau of the Puerto Rico Police	135	10,901	10,766	12,024	57,358	45,334
122	Secretariat of the Department of the Family	1,898	2,156	258	12,324	8,649	(3,675)
126	Vocational Rehabilitation Administration	3,457	3,884	427	13,854	14,338	484
124	Administration for the Support of Minors	275	874	599	5,369	3,209	(2,160)
043	National Guard of Puerto Rico	1,843	2,230	387	10,561	2,917	(7,644)
152	Office of the Procurator for the Elderly	2,246	1,977	(269)	8,970	6,782	(2,187)
087	Department of Recreation and Sports	339	869	530	6,716	4,011	(2,705)
016	Office of Management and Budget	90	4,150	4,061	6,409	18,848	12,439
028	State Elections Commission	297	824	527	5,651	3,694	(1,958)
055	Agriculture department	2,077	1,391	(686)	6,786	5,308	(1,478)
290	State Office of Public Energy Policy	196	619	422	3,546	2,598	(948)
082	Institute of Puerto Rican Culture	-	651	651	3,044	2,883	(161)
050	Department of Natural and Environmental Resources	374	2,401	2,026	4,576	6,675	2,100
015	Governor's Office	302	528	226	2,665	2,207	(459)
075	Office of the Commissioner of Financial Institutions	180	236	56	2,243	1,046	(1,197)
023	Department of State	133	916	783	2,021	4,061	2,040
120	Office of the Veteran's Attorney of Puerto Rico	995	136	(859)	2,816	611	(2,205)
133	Natural Resources Administration	424	1,911	1,487	2,245	7,662	5,417
155	State Office of Historic Conservation	37	135	98	1,580	609	(971)
105	Industrial Commission	354	369	16	1,838	1,634	(203)
018	Planning Board	482	2,852	2,370	1,900	8,688	6,788
014	Environmental Quality Board	269	5,103	4,834	1,759	19,243	17,484
096	Office of the Women's Advocate	133	281	148	1,095	1,008	(87)
022	Office of the Insurance Commissioner	105	222	117	1,016	985	(32)
221	Bureau of the Medical Emergency Corps of Puerto Rico	34	752	717	1,328	3,333	2,006
042	Bureau of the Fire Department of Puerto Rico	59	2,441	2,382	1,812	10,656	8,844
069	Department of Consumer Affairs	74	169	96	607	871	264
141	Telecommunications Regulatory Board	-	268	268	366	1,132	766
089	Administration of the Horse Racing Industry and Sport	22	69	47	260	305	45
281	Office of the Electoral Comptroller	15	18	3	211	79	(132)
060	Office of the Citizen Procurator	38	31	(8)	196	139	(57)
231	Office of the Patient Advocate	24	33	9	182	147	(35)
153	Ombudsman for Persons with Disabilities of the Commonwealth of PR	0	66	66	2,152	257	(1,894)
065	Public Service Commission	4	141	137	144	492	348
220	Correctional Health	-	-	-	110	(722)	(832)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued..

ID	Agency	November		November	YTD	YTD	YTD
		Actuals	November LP	Variance	Actuals	LP	Variance
037	Civil Rights Commission	22	30	8	128	135	7
106	Public Housing Administration	–	853	853	104	3,779	3,675
329	Office of Socioeconomic Development	–	3,376	3,376	–	12,566	12,566
030	Off. of Admin. and Transformation of HR in the Gov. of PR	–	242	242	–	1,169	1,169
	Other (c)	9,249	19,298	10,049	78,544	84,365	5,822
	Unreconciled Vendor Disbursements (d)	(22,646)	–	22,646	27,442	–	(27,442)
	Total	\$259,984	\$441,295	\$181,310	\$1,581,991	\$1,805,094	\$223,103

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.