

Requirement 1 (B)



Puerto Rico Department of Treasury

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

For the month of October FY20

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- Following Hurricane Maria, the systems and communications of some component units and government agencies were adversely affected, which in turn affected the timing, reliability and integrity of information and data. Continuous efforts are being made to enhance data integrity progressively.

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.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$296M	-\$19M	\$1,114M	-\$4M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$366M	+\$75M	\$1,288M	\$76M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 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 is tracking as expected, with minimal variance through the first four months of the fiscal year. 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	October	October	October	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance
081	Dept. of Education	\$ 94,713	\$104,582	\$9,869	\$383,134	\$419,458	\$36,324
040	Puerto Rico Police	85,154	67,057	(18,096)	278,479	268,230	(10,249)
137	Dept. of Correction and Rehabilitation	17,575	16,526	(1,049)	72,105	66,353	(5,752)
010	General Court of Justice	15,103	15,621	518	60,191	62,721	2,530
071	Dept. of Health	13,962	10,414	(3,548)	56,449	41,752	(14,697)
038	Dept. of Justice	5,477	6,003	527	22,742	24,098	1,356
123	Families and Children Administration	5,359	5,553	195	21,638	22,277	639
024	Dept. of Treasury	4,386	5,577	1,192	17,754	22,394	4,639
042	Firefighters Corps	4,239	4,460	221	16,813	17,905	1,092
127	Adm. for Socioeconomic Devt. of the Family	3,748	4,635	886	15,013	18,574	3,561
067	Dept. of Labor and Human Resources	3,402	4,221	819	13,953	16,924	2,971
133	Natural Resources Administration	3,043	2,346	(697)	11,853	9,414	(2,439)
049	Dept. of Transportation and Public Works	2,765	2,824	59	11,464	11,337	(127)
095	Mental Health and Addiction Services Admin.	2,586	2,451	(135)	10,440	9,831	(610)
126	Vocational Rehabilitation Administration	2,027	2,480	453	10,352	9,921	(431)
221	Emergency Medical Services Corps	1,685	1,576	(109)	6,666	6,328	(338)
028	Commonwealth Election Commission	1,564	1,176	(388)	6,349	4,722	(1,626)
122	Dept. of the Family	1,482	1,494	12	5,465	5,994	529
106	Public Housing Administration	1,563	-	(1,563)	5,341	-	(5,341)
078	Dept. of Housing	1,337	670	(667)	5,183	2,685	(2,498)
124	Child Support Administration	1,166	1,436	271	4,612	5,753	1,141
087	Dept. of Sports and Recreation	950	976	26	3,869	3,919	50
105	Industrial Commission	895	796	(99)	3,461	3,196	(264)
241	Adm. for Integral Development of Childhood	933	1,080	147	3,390	4,324	934
015	Office of the Governor	775	875	100	2,975	3,514	539
055	Dept. of Agriculture	702	745	44	2,853	2,992	139
043	Puerto Rico National Guard	706	1,047	341	2,759	4,190	1,431
016	Office of Management and Budget	626	728	102	2,548	2,923	375
018	Planning Board	597	804	207	2,450	3,225	774
021	Emergency Mgt. and Disaster Adm. Agency	413	469	56	1,668	1,878	210
069	Dept. of Consumer Affairs	402	473	70	1,628	1,898	269
023	Dept. of State	394	473	78	1,587	1,898	311
026	Govt. Employee & Judiciary Retirement Sys. Adm.	352	-	(352)	1,459	-	(1,459)
075	Office of the Financial Institutions Commissioner	327	542	215	1,356	2,175	819
082	Institute of Puerto Rican Culture	341	333	(8)	1,354	1,336	(18)
022	Office of the Commissioner of Insurance	335	460	125	1,345	1,847	502
031	General Services Administration	428	297	(131)	1,251	1,193	(58)
152	Elderly and Retired People Advocate Office	308	329	21	1,186	1,315	129
141	Telecommunication's Regulatory Board	367	407	40	1,178	1,633	456
065	Public Services Commission	292	357	65	1,108	1,431	323
089	Horse Racing Industry and Sport Administration	185	141	(44)	758	567	(191)
060	Citizen's Advocate Office (Ombudsman)	170	183	13	674	734	60
281	Office of the Electoral Comptroller	155	183	29	624	736	112
153	Advocacy for Persons with Disabilities	154	189	35	624	756	132
279	Public Service Appeals Commission	140	172	32	565	692	127
096	Women's Advocate Office	130	134	4	509	538	29
139	Parole Board	133	155	22	501	622	121
155	State Historic Preservation Office	139	96	(42)	434	386	(48)
062	Cooperative Development Commission	79	102	22	298	408	110
231	Health Advocate Office	71	89	18	284	359	75
120	Veterans Advocate Office	58	54	(4)	218	216	(2)
068	Labor Relations Board	52	55	3	209	220	12

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	October	October	October	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance
290	Energy Affairs Office	43	115	73	143	463	319
037	Civil Rights Commission	33	33	(0)	137	131	(6)
034	Investigation, Prosecution and Appeals Comsn.	13	23	10	54	94	40
273	Permit Management Office	-	590	590	-	2,369	2,369
035	Industrial Tax Exemption Office	-	93	93	-	375	375
014	Environmental Quality Board	-	298	298	-	1,196	1,196
050	Dept. of Natural and Environmental Resources	-	810	810	-	3,254	3,254
	Other (b)	8,076	1,191	(6,885)	24,660	4,325	(20,335)
	Unreconciled Payroll (c)	4,083	-	(4,083)	7,570	-	(7,570)
				-			-
Total		\$ 296,194	\$277,000	(\$19,194)	\$1,113,682	\$1,110,000	(\$3,682)

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	October	October	October	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance
081	Education department	\$67,926	152,019	\$84,093	\$253,553	\$430,211	\$176,658
078	Department of Housing	74,057	43,146	(30,911)	223,848	137,984	(85,864)
071	Health Department	50,097	75,440	25,343	210,714	202,347	(8,367)
024	Dept. of Treasury	15,491	10,547	(4,944)	70,488	36,795	(33,693)
049	Department of Transportation and Public Works	7,510	2,795	(4,715)	44,794	22,638	(22,156)
137	Department of Correction and Rehabilitation	16,134	12,366	(3,768)	43,898	42,280	(1,618)
123	Administration of Families and Children	10,559	12,121	1,562	35,928	39,245	3,317
095	Administration of Mental Health and Anti-Addiction Svcs.	13,633	8,504	(5,130)	34,717	30,539	(4,179)
241	Admin. for the Comprehensive Care and Devel. of Children	18,188	7,536	(10,653)	33,257	17,851	(15,406)
010	General Court of Justice	7,628	7,523	(105)	26,628	26,002	(626)
021	Bureau of Emergency Management and Disaster Managem.	1,214	721	(494)	24,407	35,224	10,817
031	General Services Administration	554	283	(271)	18,898	989	(17,909)
127	Administration of Socioeconomic Development of the Family	3,336	4,107	770	14,258	11,978	(2,279)
038	Justice Department	3,081	5,269	2,188	14,047	12,706	(1,341)
067	Department of labor and human resources	3,783	25,515	21,732	13,538	86,685	73,146
040	Bureau of the Puerto Rico Police	198	10,901	10,703	11,891	46,457	34,566
122	Secretariat of the Department of the Family	3,733	2,156	(1,577)	10,426	6,493	(3,933)
126	Vocational Rehabilitation Administration	2,844	3,884	1,040	8,991	10,454	1,462
124	Administration for the Support of Minors	1,921	874	(1,047)	8,757	2,335	(6,422)
043	National Guard of Puerto Rico	2,052	2,230	177	8,719	688	(8,031)
152	Office of the Procurator for the Elderly	1,292	1,977	685	6,724	4,805	(1,919)
087	Department of Recreation and Sports	2,218	869	(1,349)	6,377	3,142	(3,235)
016	Office of Management and Budget	496	4,150	3,654	6,319	14,698	8,378
028	State Elections Commission	634	824	190	5,354	2,870	(2,484)
055	Agriculture department	4,114	1,391	(2,723)	4,709	3,917	(792)
290	State Office of Public Energy Policy	1,089	619	(471)	3,350	1,979	(1,371)
082	Institute of Puerto Rican Culture	-	651	651	3,044	2,232	(812)
050	Department of Natural and Environmental Resources	754	2,401	1,647	3,028	4,275	1,246
015	Governor's Office	671	528	(143)	2,363	1,679	(685)
075	Office of the Commissioner of Financial Institutions	451	236	(215)	2,062	810	(1,252)
023	Department of State	414	916	502	1,888	3,145	1,257
120	Office of the Veteran's Attorney of Puerto Rico	77	136	59	1,821	475	(1,346)
133	Natural Resources Administration	326	1,911	1,585	1,821	5,751	3,930
155	State Office of Historic Conservation	909	135	(774)	1,544	475	(1,069)
105	Industrial Commission	225	369	144	1,484	1,265	(219)
018	Planning Board	332	2,852	2,520	1,418	5,836	4,418
014	Environmental Quality Board	112	5,103	4,991	1,162	14,140	12,978
096	Office of the Women's Advocate	199	281	82	962	727	(235)
022	Office of the Insurance Commissioner	42	222	180	911	762	(149)
221	Bureau of the Medical Emergency Corps of Puerto Rico	0	752	752	907	2,582	1,674
042	Bureau of the Fire Department of Puerto Rico	8	2,441	2,433	630	8,215	7,585
069	Department of Consumer Affairs	147	169	23	534	702	168
141	Telecommunications Regulatory Board	5	268	264	366	863	497
089	Administration of the Horse Racing Industry and Sport	57	69	12	238	236	(1)
281	Office of the Electoral Comptroller	34	18	(17)	196	61	(135)
060	Office of the Citizen Procurator	24	31	6	158	108	(50)
231	Office of the Patient Advocate	35	33	(2)	157	114	(44)
153	Ombudsman for Persons with Disabilities of the Commonwealth of Pue	22	66	44	144	191	48
065	Public Service Commission	21	141	119	140	351	211
220	Correctional Health	26	-	(26)	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	October Actuals	October LP	October Variance	YTD Actuals	YTD LP	YTD Variance
037	Civil Rights Commission	15	30	15	106	104	(2)
106	Public Housing Administration	–	853	853	104	2,926	2,822
329	Office of Socioeconomic Development	–	3,376	3,376	–	9,190	9,190
030	Off. of Admin. and Transformation of HR in the Gov. of PR	–	242	242	–	926	926
	Other (c)	17,874	19,298	1,424	44,535	65,068	20,533
	Unreconciled Vendor Disbursements (d)	29,455	–	(29,455)	71,558	–	(71,558)
Total		\$366,021	\$441,295	\$75,273	\$1,287,983	\$1,363,799	\$75,816

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.