

## Requirement 1 (B)



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

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

*For the month of February 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 | AAFAP***Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$248M	+\$28M	\$2,235M	+\$35M
February Total Payroll & Related Costs	February Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$278M	+\$163M	\$2,356M	+\$773M
February Vendor Disbursements	February Variance	YTD Total Vendor Disbursements	YTD Variance

**Key Takeaways for the month ended February 29, 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. Gross payroll variance is mostly temporary and expected to be offset. 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	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$90,078	\$103,960	\$13,882	\$784,645	\$861,314	\$76,669
040	Puerto Rico Police	52,230	67,057	14,827	538,521	536,459	(2,062)
137	Dept. of Correction and Rehabilitation	20,845	16,388	(4,457)	149,284	137,659	(11,626)
010	General Court of Justice	14,909	15,491	582	124,584	130,122	5,538
071	Dept. of Health	13,986	10,361	(3,624)	112,400	85,403	(26,997)
038	Dept. of Justice	5,551	5,957	405	45,351	49,878	4,527
123	Families and Children Administration	6,160	5,518	(642)	45,676	45,832	156
024	Dept. of Treasury	5,609	5,531	(78)	37,348	46,459	9,111
042	Firefighters Corps	4,191	4,423	233	34,483	37,122	2,639
127	Adm. for Socioeconomic Devt. of the Family	3,573	4,616	1,042	30,321	37,834	7,513
067	Dept. of Labor and Human Resources	3,496	4,200	703	28,496	34,622	6,126
133	Natural Resources Administration	2,853	2,330	(522)	23,781	19,400	(4,381)
049	Dept. of Transportation and Public Works	2,772	2,800	28	23,169	23,517	347
095	Mental Health and Addiction Services Admin.	2,501	2,437	(64)	20,894	20,184	(711)
126	Vocational Rehabilitation Administration	1,938	2,479	542	18,619	19,863	1,243
221	Emergency Medical Services Corps	1,468	1,563	95	12,972	13,129	158
028	Commonwealth Election Commission	1,542	1,166	(375)	12,913	9,797	(3,116)
122	Dept. of the Family	1,567	1,484	(83)	11,595	12,338	743
106	Public Housing Administration	1,330	-	(1,330)	10,622	-	(10,622)
078	Dept. of Housing	1,411	667	(744)	10,930	5,480	(5,450)
124	Child Support Administration	1,118	1,432	314	9,353	11,655	2,301
087	Dept. of Sports and Recreation	927	968	41	7,712	8,130	419
105	Industrial Commission	854	789	(64)	7,001	6,631	(370)
241	Adm. for Integral Development of Childhood	793	1,078	285	6,726	8,715	1,989
015	Office of the Governor	768	868	100	6,093	7,282	1,189
055	Dept. of Agriculture	723	740	17	5,855	6,188	333
043	Puerto Rico National Guard	673	1,044	371	5,628	8,462	2,834
016	Office of Management and Budget	618	722	104	5,112	6,063	951
018	Planning Board	748	799	51	5,191	6,617	1,426
021	Emergency Mgt. and Disaster Adm. Agency	12	466	454	1,753	3,838	2,084
069	Dept. of Consumer Affairs	412	469	57	3,332	3,937	605
023	Dept. of State	462	469	6	3,278	3,938	660
026	Govt. Employee & Judiciary Retirement Sys. Adm.	361	-	(361)	2,874	-	(2,874)
075	Off. of the Financial Institutions Commissioner	332	537	205	2,709	4,512	1,803
082	Institute of Puerto Rican Culture	345	330	(15)	2,777	2,768	(9)
022	Office of the Commissioner of Insurance	326	456	130	2,715	3,833	1,117
031	General Services Administration	253	295	41	2,417	2,475	57
152	Elderly and Retired People Advocate Office	296	328	32	2,424	2,640	215
141	Telecommunication's Regulatory Board	262	403	141	2,268	3,389	1,120
065	Public Services Commission	276	354	78	2,250	2,953	703
089	Horse Racing Industry and Sport Adm.	197	140	(57)	1,547	1,176	(371)
060	Citizen's Advocate Office (Ombudsman)	167	181	14	1,378	1,523	144
281	Office of the Electoral Comptroller	165	182	17	1,284	1,527	244
153	Advocacy for Persons with Disabilities	160	188	29	1,285	1,533	248
279	Public Service Appeals Commission	140	171	31	1,144	1,436	292
096	Women's Advocate Office	134	133	(1)	1,059	1,108	49
139	Parole Board	107	154	47	987	1,290	302
155	State Historic Preservation Office	134	96	(38)	981	790	(191)
062	Cooperative Development Commission	82	101	19	616	846	230
231	Health Advocate Office	69	89	20	572	745	173
120	Veterans Advocate Office	55	53	(2)	441	448	7

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## Treasury Single Account (TSA)

## Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
068	Labor Relations Board	50	54	5	418	457	39
290	Energy Affairs Office	-	115	115	143	945	803
037	Civil Rights Commission	30	32	2	271	272	0
034	Investigation, Prosecution and Appeals Comsn.	14	23	10	110	195	86
273	Permit Management Office	-	585	585	-	4,915	4,915
035	Industrial Tax Exemption Office	-	93	93	-	778	778
014	Environmental Quality Board	-	295	295	-	2,482	2,482
050	Dept. of Natural and Environmental Resources	-	804	804	-	6,751	6,751
	Other (b)	5,753	-	(5,753)	48,473	-	(48,473)
	Unreconciled Payroll (c)	(8,322)	-	8,322	10,323	-	(10,323)
<b>Total</b>		<b>\$247,504</b>	<b>\$276,000</b>	<b>\$28,496</b>	<b>\$2,235,111</b>	<b>\$2,270,000</b>	<b>\$34,889</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	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$71,723	\$152,019	\$80,296	\$513,882	\$1,038,286	\$524,405
078	Department of Housing	9,432	43,146	33,714	252,851	310,569	57,717
071	Health Department	32,193	75,440	43,246	399,446	504,106	104,660
024	Dept. of Treasury	11,373	10,547	(826)	248,631	78,983	(169,649)
049	Department of Transportation and Public Works	793	2,795	2,003	51,548	33,820	(17,728)
137	Department of Correction and Rehabilitation	3,250	12,366	9,115	69,534	91,743	22,209
123	Administration of Families and Children	1,603	12,121	10,518	71,818	87,730	15,912
095	Admin. of Mental Health and Anti-Addiction Svcs.	8,073	8,504	430	65,876	64,553	(1,323)
241	Admin. for the Comprehensive Care & Devel. of Children	2,827	7,536	4,708	58,969	47,993	(10,975)
010	General Court of Justice	1,204	7,523	6,319	64,645	56,093	(8,552)
021	Bureau of Emergency Mgmt. and Disaster Mgmt.	8	721	713	38,155	38,107	(48)
031	General Services Administration	1,565	283	(1,281)	26,100	2,122	(23,978)
127	Admin. of Socioeconomic Development of the Family	1,935	4,107	2,172	22,736	28,405	5,668
038	Justice Department	2,567	5,269	2,702	26,957	33,781	6,824
067	Department of labor and human resources	1,548	25,515	23,967	21,201	188,744	167,543
040	Bureau of the Puerto Rico Police	209	10,901	10,693	12,473	90,062	77,589
122	Secretariat of the Department of the Family	1,146	2,156	1,010	16,949	15,118	(1,831)
126	Vocational Rehabilitation Administration	1,148	3,884	2,736	20,060	25,990	5,930
124	Administration for the Support of Minors	488	874	386	8,558	5,831	(2,728)
043	National Guard of Puerto Rico	1,428	2,230	802	24,214	9,607	(14,607)
152	Office of the Procurator for the Elderly	460	1,977	1,517	11,096	12,714	1,618
087	Department of Recreation and Sports	21	869	848	10,793	6,617	(4,176)
016	Office of Management and Budget	247	4,150	3,903	27,223	31,299	4,076
028	State Elections Commission	164	824	660	6,836	6,165	(671)
055	Agriculture department	39	1,391	1,352	13,022	9,482	(3,540)
290	State Office of Public Energy Policy	1	619	617	4,172	4,454	281
082	Institute of Puerto Rican Culture	-	651	651	4,253	4,837	584
050	Department of Natural and Environmental Resources	288	2,401	2,113	8,099	13,878	5,779
015	Governor's Office	260	528	268	3,642	3,790	148
075	Office of the Commissioner of Financial Institutions	311	236	(75)	3,290	1,755	(1,535)
023	Department of State	590	916	326	6,293	6,809	515
120	Office of the Veteran's Attorney of Puerto Rico	477	136	(341)	4,349	1,018	(3,331)
133	Natural Resources Administration	89	1,911	1,822	2,909	13,396	10,486
155	State Office of Historic Conservation	45	135	90	1,840	1,013	(827)
105	Industrial Commission	140	369	229	2,440	2,742	302
018	Planning Board	506	2,852	2,346	4,465	17,245	12,781
014	Environmental Quality Board	645	5,103	4,458	4,211	34,551	30,340
096	Office of the Women's Advocate	61	281	220	1,720	1,852	132
022	Office of the Insurance Commissioner	41	222	182	1,501	1,652	151
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	752	752	1,403	5,589	4,186
042	Bureau of the Fire Department of Puerto Rico	7	2,441	2,434	1,906	17,978	16,072
069	Department of Consumer Affairs	92	169	78	1,007	1,379	372
141	Telecommunications Regulatory Board	-	268	268	373	1,937	1,564
089	Adm. of the Horse Racing Industry and Sport	95	69	(26)	475	512	37
281	Office of the Electoral Comptroller	5	18	13	248	133	(115)
060	Office of the Citizen Procurator	11	31	20	288	231	(57)
231	Office of the Patient Advocate	2	33	31	245	246	1
153	Ombudsman for Persons with Disabilities of PR	34	66	32	2,322	456	(1,866)
065	Public Service Commission	20	141	121	166	914	748



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## Treasury Single Account (TSA)

## Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
220	Correctional Health	-	-	-	159	(722)	(881)
037	Civil Rights Commission	17	30	14	185	226	41
106	Public Housing Administration	-	853	853	104	6,339	6,235
329	Office of Socioeconomic Development	-	3,376	3,376	-	22,694	22,694
030	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	1,896	1,896
	Other (c)	3,589	19,298	15,709	104,749	142,259	37,510
	Unreconciled Vendor Disbursements (d)	115,437	-	(115,437)	106,070	-	(106,070)
	<b>Total</b>	<b>\$278,207</b>	<b>\$441,295</b>	<b>\$163,088</b>	<b>\$2,356,459</b>	<b>\$3,128,977</b>	<b>\$772,518</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.