

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of July FY21

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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 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.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$256M	+\$3M	\$256M	+\$3M
July Total Payroll & Related Costs	July Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$279M	+\$32M	\$279M	+\$32M
July Vendor Disbursements	July Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended July 31, 2020:

Gross payroll is tracking as expected, with minimal variance through the first month of the fiscal year. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education, the Department of Housing, and the Department of Labor and Human Resources. This is mostly driven by variance in operating disbursements that are federally-funded and can have irregular cadence that causes temporary timing variances that may be offset in future periods.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July Actuals	July LP	July Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	85,981	\$98,592	\$12,612	85,981	\$98,592	\$12,612
40	Puerto Rico Police	53,845	60,101	6,256	53,845	60,101	6,256
137	Dept. of Correction and Rehabilitation	16,788	16,160	(628)	16,788	16,160	(628)
10	General Court of Justice	14,830	13,881	(949)	14,830	13,881	(949)
71	Dept. of Health	15,316	9,931	(5,384)	15,316	9,931	(5,384)
38	Dept. of Justice	5,357	5,498	141	5,357	5,498	141
45	Department of Public Security	7,191	9,527	2,337	7,191	9,527	2,337
123	Families and Children Administration	6,165	4,655	(1,510)	6,165	4,655	(1,510)
24	Dept. of Treasury	4,157	4,872	714	4,157	4,872	714
127	Adm. for Socioeconomic Devt. of the Family	3,556	4,107	551	3,556	4,107	551
50	Dept. of Natural and Environmental Resources	3,022	4,083	1,061	3,022	4,083	1,061
67	Dept. of Labor and Human Resources	3,445	3,566	122	3,445	3,566	122
49	Dept. of Transportation and Public Works	2,785	2,442	(343)	2,785	2,442	(343)
95	Mental Health and Addiction Services Admin.	3,258	2,181	(1,077)	3,258	2,181	(1,077)
126	Vocational Rehabilitation Administration	1,898	1,948	49	1,898	1,948	49
28	Commonwealth Election Commission	1,496	1,027	(468)	1,496	1,027	(468)
122	Dept. of the Family	1,491	1,361	(131)	1,491	1,361	(131)
106	Public Housing Administration	1,265	403	(862)	1,265	403	(862)
78	Dept. of Housing	1,505	1,091	(414)	1,505	1,091	(414)
124	Child Support Administration	1,118	1,141	24	1,118	1,141	24
87	Dept. of Sports and Recreation	907	880	(27)	907	880	(27)
105	Industrial Commission	868	646	(221)	868	646	(221)
241	Adm. for Integral Development of Childhood	786	1,060	274	786	1,060	274
15	Office of the Governor	740	783	43	740	783	43
55	Dept. of Agriculture	764	656	(108)	764	656	(108)
43	Puerto Rico National Guard	705	769	64	705	769	64
16	Office of Management and Budget	538	623	85	538	623	85
119	DDEC	774	748	(25)	774	748	(25)
69	Dept. of Consumer Affairs	415	424	9	415	424	9
23	Dept. of State	429	398	(30)	429	398	(30)
75	Off. of the Financial Institutions Commissioner	349	468	119	349	468	119
82	Institute of Puerto Rican Culture	334	320	(14)	334	320	(14)
22	Office of the Commissioner of Insurance	313	398	85	313	398	85
31	General Services Administration	245	378	133	245	378	133
152	Elderly and Retired People Advocate Office	292	295	3	292	295	3
60	Citizen's Advocate Office (Ombudsman)	166	158	(9)	166	158	(9)
281	Office of the Electoral Comptroller	169	166	(3)	169	166	(3)
153	Advocacy for Persons with Disabilities	161	168	7	161	168	7

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July Actuals	July LP	July Variance	YTD Actuals	YTD LP	YTD Variance
279	Public Service Appeals Commission	138	150	12	138	150	12
96	Women's Advocate Office	134	127	(6)	134	127	(6)
139	Parole Board	121	133	12	121	133	12
155	State Historic Preservation Office	146	156	10	146	156	10
62	Cooperative Development Commission	75	92	18	75	92	18
231	Health Advocate Office	61	80	19	61	80	19
120	Veterans Advocate Office	57	48	(9)	57	48	(9)
68	Labor Relations Board	46	41	(6)	46	41	(6)
37	Civil Rights Commission	30	29	(1)	30	29	(1)
34	Investigation, Prosecution and Appeals Comsn.	13	21	8	13	21	8
	Other (b)	8,341	2,210	(6,131)	8,341	2,210	(6,131)
	Unreconciled Payroll (c)	2,917	-	(2,917)	2,917	-	(2,917)
	Total	255,500	\$258,994	\$3,494	255,500	\$258,994	\$3,494

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	July Actuals	July LP	July Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$58,055	\$73,428	\$15,374	\$58,055	\$73,428	\$15,374
71	Health Department	96,728	55,021	(41,707)	96,728	55,021	(41,707)
78	Department of Housing	7,913	22,351	14,438	7,913	22,351	14,438
45	Public Security Department	10,866	20,121	9,255	10,866	20,121	9,255
24	Dept. of Treasury	24,486	7,877	(16,609)	24,486	7,877	(16,609)
49	Department of Transportation and Public Works	3,545	9,414	5,869	3,545	9,414	5,869
137	Department of Correction and Rehabilitation	11,358	9,765	(1,593)	11,358	9,765	(1,593)
123	Administration of Families and Children	4,581	9,575	4,995	4,581	9,575	4,995
95	Admin. of Mental Health and Anti-Addiction Svcs.	9,513	6,060	(3,453)	9,513	6,060	(3,453)
50	Department of Natural and Environmental Resources	2,273	7,365	5,091	2,273	7,365	5,091
241	Admin. for the Comprehensive Care & Devel. of Children	1,752	3,283	1,531	1,752	3,283	1,531
10	General Court of Justice	8,011	8,373	362	8,011	8,373	362
31	General Services Administration	773	721	(51)	773	721	(51)
127	Admin. of Socioeconomic Development of the Family	2,519	2,480	(39)	2,519	2,480	(39)
38	Justice Department	3,960	2,677	(1,283)	3,960	2,677	(1,283)
67	Department of labor and human resources	4,953	32,188	27,235	4,953	32,188	27,235
122	Secretariat of the Department of the Family	2,768	1,325	(1,443)	2,768	1,325	(1,443)
126	Vocational Rehabilitation Administration	2,035	1,769	(265)	2,035	1,769	(265)
124	Administration for the Support of Minors	308	432	123	308	432	123
43	National Guard of Puerto Rico	2,251	1,241	(1,009)	2,251	1,241	(1,009)
152	Office of the Procurator for the Elderly	2,597	896	(1,701)	2,597	896	(1,701)
87	Department of Recreation and Sports	1,727	2,667	939	1,727	2,667	939
16	Office of Management and Budget	528	577	49	528	577	49
28	State Elections Commission	1,125	1,271	146	1,125	1,271	146
119	DDEC	542	1,222	680	542	1,222	680
55	Agriculture department	1,645	1,057	(588)	1,645	1,057	(588)
82	Institute of Puerto Rican Culture	1,511	569	(942)	1,511	569	(942)
15	Governor's Office	415	318	(98)	415	318	(98)
75	Office of the Commissioner of Financial Institutions	438	296	(142)	438	296	(142)
23	Department of State	939	790	(148)	939	790	(148)
120	Office of the Veteran's Attorney of Puerto Rico	71	104	33	71	104	33
155	State Office of Historic Conservation	49	257	208	49	257	208
105	Industrial Commission	142	409	267	142	409	267
96	Office of the Women's Advocate	256	140	(116)	256	140	(116)
22	Office of the Insurance Commissioner	43	231	188	43	231	188
69	Department of Consumer Affairs	105	192	87	105	192	87
281	Office of the Electoral Comptroller	34	13	(21)	34	13	(21)
60	Office of the Citizen Procurator	40	30	(10)	40	30	(10)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	July Actuals	July LP	July Variance	YTD Actuals	YTD LP	YTD Variance
231	Office of the Patient Advocate	30	33	2	30	33	2
153	Ombudsman for Persons with Disabilities of PR	6	56	50	6	56	50
37	Civil Rights Commission	31	26	(6)	31	26	(6)
106	Public Housing Administration	–	1,361	1,361	–	1,361	1,361
329	Office of Socioeconomic Development	5,211	1,299	(3,912)	5,211	1,299	(3,912)
266	Office of Public Affairs	43	–	(43)	43	–	(43)
272	Office of the Inspector General of the Government of PR	179	153	(26)	179	153	(26)
298	Telecommunications Bureau	404	2,590	2,186	404	2,590	2,186
30	Off. of Admin. & Transformation of HR in the Gov. of PR	869	127	(742)	869	127	(742)
	Other (c)	4,205	18,891	14,686	4,205	18,891	14,686
	Unreconciled Vendor Disbursements (d)	(3,241)	–	3,241	(3,241)	–	3,241
Total		\$278,592	\$311,042	\$32,450	\$278,592	\$311,042	\$32,450

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

(c) Includes vendor payments from various other agencies.

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