

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments and*

*Gross Payroll for All Agencies*

*For the month of March FY20 and Q3 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.

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*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan*

*Vendor Disbursements and Gross Payroll - All agencies*

**Key Payroll Figures**

\$255M	+\$22M	\$760M	+\$79M	\$2,491M	+\$56M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$216M	+\$225M	\$733M	+\$590M	\$2,572M	+\$998M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended March 31, 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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$94,116	\$104,650	\$10,534	\$ 277,591	\$317,332	\$39,741	\$878,761	\$965,965	\$87,204
040	Puerto Rico Police	58,640	67,057	8,417	166,882	201,172	34,291	597,161	603,517	6,355
137	Dept. of Correction and Rehabilitation	18,824	16,541	(2,283)	56,472	50,370	(6,101)	168,109	154,200	(13,909)
010	General Court of Justice	14,623	15,636	1,013	44,482	47,613	3,132	139,207	145,758	6,551
071	Dept. of Health	13,767	10,420	(3,347)	41,432	31,546	(9,885)	126,167	95,823	(30,344)
038	Dept. of Justice	5,485	6,008	524	16,625	18,279	1,654	50,836	55,886	5,050
123	Families and Children Administration	6,127	5,557	(570)	19,073	16,864	(2,209)	51,803	51,389	(414)
024	Dept. of Treasury	4,206	5,582	1,376	13,950	17,000	3,050	41,554	52,041	10,487
042	Firefighters Corps	4,207	4,464	256	12,620	13,589	969	38,691	41,586	2,896
127	Adm. for Socioeconomic Devt. of the Family	3,552	4,637	1,085	10,736	14,014	3,279	33,873	42,471	8,598
067	Dept. of Labor and Human Resources	3,501	4,224	722	10,463	12,788	2,325	31,997	38,846	6,849
133	Natural Resources Administration	3,120	2,348	(772)	8,769	7,130	(1,638)	26,901	21,748	(5,152)
049	Dept. of Transportation and Public Works	2,687	2,826	140	8,202	8,606	403	25,856	26,343	487
095	Mental Health and Addiction Services Admin.	2,517	2,453	(64)	7,530	7,437	(93)	23,411	22,637	(774)
126	Vocational Rehabilitation Administration	1,922	2,480	558	5,786	7,443	1,658	20,542	22,343	1,801
221	Emergency Medical Services Corps	-	1,578	1,578	2,998	4,804	1,806	12,972	14,707	1,735
028	Commonwealth Election Commission	1,544	1,177	(367)	4,646	3,585	(1,061)	14,457	10,974	(3,483)
122	Dept. of the Family	1,528	1,495	(33)	4,732	4,538	(194)	13,123	13,833	709
106	Public Housing Administration	1,295	-	(1,295)	3,908	-	(3,908)	11,917	-	(11,917)
078	Dept. of Housing	1,529	670	(859)	4,355	2,027	(2,328)	12,460	6,151	(6,309)
124	Child Support Administration	1,108	1,437	329	3,349	4,333	984	10,461	13,092	2,630
087	Dept. of Sports and Recreation	919	977	58	2,781	2,975	194	8,631	9,107	477
105	Industrial Commission	823	797	(26)	2,541	2,426	(114)	7,824	7,428	(396)
241	Adm. for Integral Development of Childhood	838	1,080	242	2,423	3,251	828	7,564	9,796	2,231
015	Office of the Governor	739	876	137	2,256	2,667	410	6,832	8,159	1,326
055	Dept. of Agriculture	719	746	27	2,174	2,269	95	6,574	6,934	360
043	Puerto Rico National Guard	731	1,047	315	2,085	3,153	1,067	6,359	9,509	3,149
016	Office of Management and Budget	618	729	111	1,872	2,219	347	5,730	6,792	1,062
018	Planning Board	777	805	28	2,183	2,439	256	5,968	7,421	1,453
021	Emergency Mgt. and Disaster Adm. Agency	14	469	455	38	1,419	1,380	1,767	4,306	2,539
069	Dept. of Consumer Affairs	418	473	55	1,239	1,441	202	3,751	4,410	659
023	Dept. of State	408	473	65	1,253	1,441	188	3,686	4,411	725
026	Govt. Employee & Judiciary Retirement Sys. Adm.	361	-	(361)	1,084	-	(1,084)	3,235	-	(3,235)
075	Off. of the Financial Institutions Commissioner	327	542	216	992	1,651	659	3,036	5,054	2,018
082	Institute of Puerto Rican Culture	328	333	5	1,004	1,014	10	3,105	3,102	(3)
022	Office of the Commissioner of Insurance	321	461	139	978	1,402	425	3,036	4,293	1,257
031	General Services Administration	313	297	(16)	821	905	84	2,730	2,772	42
152	Elderly and Retired People Advocate Office	293	329	36	883	987	104	2,717	2,968	251
141	Telecommunication's Regulatory Board	260	407	147	785	1,240	455	2,528	3,796	1,268
065	Public Services Commission	271	357	86	828	1,085	257	2,521	3,310	789
089	Horse Racing Industry and Sport Adm.	204	141	(63)	585	430	(155)	1,751	1,317	(434)
060	Citizen's Advocate Office (Ombudsman)	159	183	24	495	557	62	1,537	1,706	168
281	Office of the Electoral Comptroller	165	184	18	494	559	65	1,449	1,711	262
153	Advocacy for Persons with Disabilities	151	189	38	461	570	109	1,435	1,722	286
279	Public Service Appeals Commission	138	173	34	416	526	110	1,282	1,609	326
096	Women's Advocate Office	131	134	3	399	408	8	1,190	1,242	52
139	Parole Board	117	155	38	331	472	141	1,105	1,445	340
155	State Historic Preservation Office	142	96	(45)	408	292	(117)	1,123	886	(237)
062	Cooperative Development Commission	71	102	31	227	310	83	687	948	261
231	Health Advocate Office	70	90	20	209	273	64	642	835	193
120	Veterans Advocate Office	55	54	(1)	164	164	0	496	502	6

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	March	March	March	3Q	3Q	3Q	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance	Actuals	LP	Variance
068	Labor Relations Board	49	55	6	150	167	18	468	512	45
290	Energy Affairs Office	-	115	115	0	349	349	143	1,061	918
037	Civil Rights Commission	30	33	3	91	99	8	301	304	3
034	Investigation, Prosecution and Appeals Comsn.	13	23	10	40	71	32	123	219	96
273	Permit Management Office	-	591	591	-	1,798	1,798	-	5,505	5,505
035	Industrial Tax Exemption Office	-	94	94	-	285	285	-	872	872
014	Environmental Quality Board	-	298	298	-	908	908	-	2,780	2,780
050	Dept. of Natural and Environmental Resources	-	811	811	-	2,470	2,470	-	7,562	7,562
	Other (b)	6,221	-	(6,221)	17,694	-	(17,694)	54,694	-	(54,694)
	Unreconciled Payroll (c)	(6,086)	-	6,086	(15,145)	-	15,145	4,237	-	(4,237)
	<b>Total</b>	<b>\$255,406</b>	<b>\$277,000</b>	<b>\$21,594</b>	<b>\$ 759,837</b>	<b>\$839,000</b>	<b>\$79,163</b>	<b>\$2,490,517</b>	<b>\$2,547,000</b>	<b>\$56,483</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.

(d) Emergency Medical Services Corps (221) payroll data was reported rolled up into Department of Public Security (045) for the month of March.

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
081	Dept. of Education	\$48,683	\$152,019	\$103,336	\$151,877	\$456,056	\$304,179	\$562,565	\$1,190,305	\$627,740
078	Department of Housing	1,835	43,146	41,311	13,136	129,438	116,302	254,686	353,715	99,029
071	Health Department	54,864	75,440	20,575	139,854	226,319	86,465	454,310	579,545	125,235
024	Dept. of Treasury	55,064	10,547	(44,517)	132,831	31,641	(101,190)	324,158	89,530	(234,628)
049	Department of Transportation and Public Works	1,316	2,795	1,480	3,854	8,386	4,532	52,864	36,615	(16,249)
137	Department of Correction and Rehabilitation	7,266	12,366	5,100	18,816	37,097	18,281	76,800	104,109	27,309
123	Administration of Families and Children	12,344	12,121	(223)	23,796	36,363	12,567	84,162	99,851	15,689
095	Admin. of Mental Health and Anti-Addiction Svcs.	3,109	8,504	5,394	18,315	25,511	7,196	68,985	73,057	4,072
241	Admin. for the Comprehensive Care & Devel. of Children	4,818	7,536	2,717	14,650	22,607	7,957	63,787	55,529	(8,258)
010	General Court of Justice	6,543	7,523	980	27,296	22,569	(4,727)	71,188	63,616	(7,572)
021	Bureau of Emergency Mgmt. and Disaster Mgmt.	348	721	372	364	2,162	1,798	38,503	38,828	325
031	General Services Administration	1,512	283	(1,228)	4,221	850	(3,371)	27,612	2,406	(25,206)
127	Admin. of Socioeconomic Development of the Family	782	4,107	3,325	4,607	12,320	7,713	23,518	32,511	8,993
038	Justice Department	3,260	5,269	2,009	8,395	15,807	7,411	30,217	39,050	8,833
067	Department of labor and human resources	972	25,515	24,543	4,565	76,545	71,980	22,173	214,259	192,086
040	Bureau of the Puerto Rico Police	150	10,901	10,751	419	32,703	32,284	12,623	100,963	88,340
122	Secretariat of the Department of the Family	2,885	2,156	(729)	5,517	6,469	952	19,834	17,274	(2,560)
126	Vocational Rehabilitation Administration	1,326	3,884	2,558	4,685	11,652	6,968	21,386	29,874	8,488
124	Administration for the Support of Minors	489	874	385	2,103	2,621	519	9,047	6,704	(2,343)
043	National Guard of Puerto Rico	2,157	2,230	72	12,341	6,690	(5,651)	26,371	11,837	(14,534)
152	Office of the Procurator for the Elderly	657	1,977	1,320	1,479	5,931	4,452	11,753	14,691	2,937
087	Department of Recreation and Sports	790	869	79	4,211	2,606	(1,605)	11,582	7,486	(4,097)
016	Office of Management and Budget	7,711	4,150	(3,561)	11,511	12,451	940	34,935	35,450	515
028	State Elections Commission	2,779	824	(1,955)	3,367	2,472	(896)	9,615	6,989	(2,626)
055	Agriculture department	166	1,391	1,225	6,254	4,174	(2,080)	13,188	10,873	(2,315)
290	State Office of Public Energy Policy	-	619	619	198	1,856	1,657	4,172	5,072	900
082	Institute of Puerto Rican Culture	-	651	651	-	1,953	1,953	4,253	5,488	1,235
050	Department of Natural and Environmental Resources	890	2,401	1,511	1,626	7,203	5,577	8,989	16,279	7,291
015	Governor's Office	289	528	239	802	1,583	781	3,931	4,318	387
075	Office of the Commissioner of Financial Institutions	115	236	122	753	709	(44)	3,405	1,991	(1,414)
023	Department of State	567	916	349	2,849	2,748	(101)	6,860	7,725	864
120	Office of the Veteran's Attorney of Puerto Rico	575	136	(439)	1,564	408	(1,157)	4,924	1,154	(3,770)
133	Natural Resources Administration	554	1,911	1,357	872	5,734	4,862	3,463	15,307	11,844
155	State Office of Historic Conservation	53	135	81	153	404	251	1,893	1,148	(745)
105	Industrial Commission	115	369	255	408	1,108	700	2,555	3,111	557
018	Planning Board	201	2,852	2,652	1,786	8,557	6,771	4,665	20,098	15,432
014	Environmental Quality Board	135	5,103	4,968	1,025	15,308	14,282	4,346	39,653	35,308
096	Office of the Women's Advocate	96	281	185	486	844	358	1,816	2,133	318
022	Office of the Insurance Commissioner	187	222	35	555	667	112	1,688	1,874	186
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	752	752	-	2,255	2,255	1,403	6,340	4,937
042	Bureau of the Fire Department of Puerto Rico	-	2,441	2,441	27	7,322	7,295	1,906	20,419	18,513
069	Department of Consumer Affairs	82	169	88	324	508	184	1,089	1,548	460
141	Telecommunications Regulatory Board	-	268	268	-	805	805	373	2,205	1,832
089	Adm. of the Horse Racing Industry and Sport	205	69	(136)	390	207	(184)	680	580	(99)
281	Office of the Electoral Comptroller	9	18	8	24	54	29	257	150	(107)
060	Office of the Citizen Procurator	29	31	2	84	93	9	317	262	(55)
231	Office of the Patient Advocate	23	33	11	62	99	37	268	279	11
153	Ombudsman for Persons with Disabilities of PR	17	66	49	77	198	122	2,338	522	(1,817)
065	Public Service Commission	70	141	71	92	423	331	236	1,055	819



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD Actuals	YTD LP	YTD Variance
220	Correctional Health	18	-	(18)	39	-	(39)	176	(722)	(898)
037	Civil Rights Commission	-	30	30	42	91	49	185	257	71
106	Public Housing Administration	-	853	853	-	2,560	2,560	104	7,192	7,089
329	Office of Socioeconomic Development	-	3,376	3,376	-	10,127	10,127	-	26,069	26,069
030	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	727	727	-	2,138	2,138
	Other (c)	34,031	19,298	(14,734)	46,876	57,893	11,017	138,780	161,556	22,776
	Unreconciled Vendor Disbursements (d)	(44,280)	-	44,280	53,859	-	(53,859)	41,328	-	(41,328)
	<b>Total</b>	<b>\$215,807</b>	<b>\$441,295</b>	<b>\$225,488</b>	<b>\$733,436</b>	<b>\$1,323,884</b>	<b>\$590,447</b>	<b>\$2,572,266</b>	<b>\$3,570,272</b>	<b>\$998,006</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.