

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of May 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 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.
- Complete cash data has not yet been obtained as of the date of this report due to the closure of all non-essential governmental operations as part of the lockdown that has been in place since March 15, 2020 at 6:00 PM. The closure was called by Executive Order #2020-023, which aims to thwart the spread of COVID-19 in Puerto Rico. Executive Orders #2020-29, #2020-33, and #2020-34, #2020-38, and #2020-41 extended the lockdown. It will continue through June 15, 2020, albeit on increasingly less strict terms as a phased "reopening" begins. As a result, some government employees are working from home and may not have access to relevant systems to provide the necessary data to produce the complete TSA Cash Flow Report. The impact of the Executive Orders and COVID-19 on revenue of government operations, collection of these revenues, and disbursement of funds is being evaluated.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$308M	-\$33M	\$3,111M	-\$14M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$248M	+\$194M	\$3,039M	+\$1,416M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 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. Though gross payroll variance has remained relatively flat throughout the year, this is mostly due to consistent positive payroll variance in the DOE that's offset by various monthly negative variances in Salud, Department of Public Safety, and others. Beginning in April, additional variances have resulted from payments that are part of the FOMB-approved COVID-19 Emergency Measures Support Package. These include \$46.6M for Police, \$16.0M for the Department of Correction and Rehabilitation, \$3.0M for the Department of Health, and \$10.4M for other agencies. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education and the Department of Health. 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	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$99,621	\$103,745	\$4,124	1,070,809	\$1,173,598	\$102,789
40	Puerto Rico Police	58,876	67,057	8,182	760,870	737,632	(23,239)
137	Dept. of Correction and Rehabilitation	36,917	16,341	(20,576)	227,176	186,913	(40,264)
10	General Court of Justice	15,590	15,446	(144)	169,736	176,680	6,944
71	Dept. of Health	16,518	10,343	(6,175)	156,756	116,521	(40,235)
38	Dept. of Justice	5,461	5,940	479	61,771	67,778	6,008
123	Families and Children Administration	6,136	5,505	(630)	64,057	62,408	(1,649)
24	Dept. of Treasury	4,165	5,515	1,349	50,333	63,082	12,748
42	Firefighters Corps	9,049	4,411	(4,638)	51,922	50,416	(1,506)
127	Adm. for Socioeconomic Devt. of the Family	3,491	4,609	1,118	40,888	51,694	10,806
67	Dept. of Labor and Human Resources	3,486	4,192	706	38,936	47,235	8,299
133	Natural Resources Administration	2,895	2,325	(570)	32,553	26,402	(6,152)
49	Dept. of Transportation and Public Works	2,705	2,792	87	31,292	31,932	640
95	Mental Health and Addiction Services Admin.	3,065	2,432	(634)	28,961	27,503	(1,457)
126	Vocational Rehabilitation Administration	1,927	2,479	553	24,352	27,302	2,950
45	Department of Public Security	5,034	-	(5,034)	26,456	-	(26,456)
28	Commonwealth Election Commission	1,524	1,163	(361)	17,509	13,302	(4,206)
122	Dept. of the Family	1,571	1,481	(90)	16,213	16,797	584
106	Public Housing Administration	1,259	-	(1,259)	14,446	-	(14,446)
78	Dept. of Housing	1,469	666	(804)	15,393	7,483	(7,910)
124	Child Support Administration	1,107	1,431	323	12,662	15,954	3,292
87	Dept. of Sports and Recreation	935	965	30	10,463	11,040	577
105	Industrial Commission	881	787	(94)	9,538	9,004	(534)
241	Adm. for Integral Development of Childhood	771	1,078	307	9,110	11,951	2,842
15	Office of the Governor	754	866	112	8,341	9,892	1,551
55	Dept. of Agriculture	698	738	40	7,973	8,411	438
43	Puerto Rico National Guard	709	1,044	334	7,774	11,596	3,823
16	Office of Management and Budget	665	720	55	7,013	8,233	1,220
18	Planning Board	789	798	9	7,556	9,018	1,462
21	Emergency Mgt. and Disaster Adm. Agency	13	466	453	1,792	5,238	3,446
69	Dept. of Consumer Affairs	414	467	54	4,578	5,346	768
23	Dept. of State	424	467	44	4,517	5,347	830
26	Govt. Employee & Judiciary Retirement Sys. Adm.	349	-	(349)	3,943	-	(3,943)
75	Off. of the Financial Institutions Commissioner	324	536	212	3,681	6,127	2,445
82	Institute of Puerto Rican Culture	332	329	(3)	3,765	3,761	(4)
22	Office of the Commissioner of Insurance	322	455	133	3,679	5,204	1,524
31	General Services Administration	250	294	44	3,228	3,360	132
152	Elderly and Retired People Advocate Office	295	328	34	3,302	3,625	323
141	Telecommunication's Regulatory Board	255	402	147	3,038	4,601	1,563
65	Public Services Commission	267	353	87	3,058	4,017	959
89	Horse Racing Industry and Sport Adm.	146	140	(7)	2,029	1,597	(432)
60	Citizen's Advocate Office (Ombudsman)	160	181	20	1,872	2,068	196

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
281	Office of the Electoral Comptroller	167	181	14	1,785	2,074	289
153	Advocacy for Persons with Disabilities	158	188	30	1,748	2,098	349
279	Public Service Appeals Commission	139	170	32	1,559	1,950	391
96	Women's Advocate Office	131	133	2	1,452	1,509	56
139	Parole Board	119	153	34	1,345	1,751	406
155	State Historic Preservation Office	142	96	(46)	1,405	1,078	(328)
62	Cooperative Development Commission	76	100	25	838	1,149	311
231	Health Advocate Office	68	88	20	778	1,012	234
120	Veterans Advocate Office	54	53	(1)	604	608	5
68	Labor Relations Board	48	54	7	565	621	56
290	Energy Affairs Office	-	115	115	143	1,290	1,147
37	Civil Rights Commission	30	32	2	361	369	8
34	Investigation, Prosecution and Appeals Comsn.	13	23	10	149	265	116
273	Permit Management Office	-	583	583	-	6,673	6,673
35	Industrial Tax Exemption Office	-	92	92	-	1,057	1,057
14	Environmental Quality Board	-	295	295	-	3,370	3,370
50	Dept. of Natural and Environmental Resources	-	801	801	-	9,166	9,166
	Other (b)	5,482	-	(5,482)	58,239	-	(58,239)
	Unreconciled Payroll (c)	9,874	-	(9,874)	17,147	-	(17,147)
Total		\$308,117	\$275,000	(\$33,117)	3,111,458	\$3,097,000	(\$14,458)

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	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$79,717	\$152,167	\$72,451	\$763,245	\$1,495,976	\$732,731
78	Department of Housing	6,459	43,146	36,688	266,544	440,010	173,466
71	Health Department	44,389	75,443	31,054	561,340	730,457	169,117
24	Dept. of Treasury	7,476	10,559	3,083	176,495	110,759	(65,736)
49	Department of Transportation and Public Works	2,361	2,798	437	59,389	42,238	(17,151)
137	Department of Correction and Rehabilitation	7,003	12,372	5,369	95,156	128,911	33,755
123	Administration of Families and Children	18,104	12,121	(5,983)	121,476	124,094	2,619
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,405	8,504	1,099	86,083	90,064	3,981
241	Admin. for the Comprehensive Care & Devel. of Children	5,676	7,536	1,860	98,003	70,606	(27,397)
10	General Court of Justice	10,879	7,535	(3,344)	93,039	78,792	(14,247)
21	Bureau of Emergency Mgmt. and Disaster Mgmt.	10,097	721	(9,376)	84,798	40,270	(44,529)
31	General Services Administration	459	283	(176)	34,207	2,972	(31,235)
127	Admin. of Socioeconomic Development of the Family	578	4,107	3,529	25,606	40,724	15,118
38	Justice Department	3,504	5,274	1,770	38,318	49,645	11,327
67	Department of labor and human resources	1,548	25,516	23,968	25,749	265,301	239,552
40	Bureau of the Puerto Rico Police	180	10,928	10,748	14,275	123,058	108,783
122	Secretariat of the Department of the Family	1,968	2,168	200	25,555	21,718	(3,837)
126	Vocational Rehabilitation Administration	887	3,884	2,997	24,031	37,645	13,615
124	Administration for the Support of Minors	562	874	312	10,793	8,453	(2,340)
43	National Guard of Puerto Rico	1,944	2,230	286	31,268	16,297	(14,971)
152	Office of the Procurator for the Elderly	3,307	1,977	(1,330)	17,777	18,645	868
87	Department of Recreation and Sports	33	869	836	15,350	9,223	(6,127)
16	Office of Management and Budget	642	4,150	3,509	36,492	43,751	7,259
28	State Elections Commission	110	826	716	10,365	8,662	(1,703)
55	Agriculture department	29	1,392	1,363	13,488	13,664	177
290	State Office of Public Energy Policy	-	619	619	4,348	6,309	1,962
82	Institute of Puerto Rican Culture	-	651	651	4,253	6,790	2,537
50	Department of Natural and Environmental Resources	741	2,401	1,660	11,462	21,081	9,619
15	Governor's Office	286	528	242	4,870	5,374	503
75	Office of the Commissioner of Financial Institutions	90	236	146	3,586	2,464	(1,123)
23	Department of State	869	916	48	8,490	9,559	1,069
120	Office of the Veteran's Attorney of Puerto Rico	520	136	(384)	6,128	1,426	(4,701)
133	Natural Resources Administration	61	1,911	1,851	3,596	19,132	15,536
155	State Office of Historic Conservation	99	135	36	2,039	1,417	(622)
105	Industrial Commission	217	369	152	3,493	3,850	357
18	Planning Board	908	2,855	1,947	6,303	25,827	19,524
14	Environmental Quality Board	27	5,103	5,075	4,460	49,859	45,398
96	Office of the Women's Advocate	116	281	166	2,183	2,696	513
22	Office of the Insurance Commissioner	298	222	(75)	2,052	2,319	267
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	752	752	1,413	7,846	6,433
42	Bureau of the Fire Department of Puerto Rico	79	2,441	2,363	1,985	25,308	23,323
69	Department of Consumer Affairs	84	171	87	1,296	1,902	606
141	Telecommunications Regulatory Board	-	268	268	373	2,742	2,369
89	Adm. of the Horse Racing Industry and Sport	13	69	56	918	718	(200)
281	Office of the Electoral Comptroller	5	18	13	113	186	74

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD Actuals	YTD LP	YTD Variance
60	Office of the Citizen Procurator	5	31	26	307	325	18
231	Office of the Patient Advocate	21	33	12	348	345	(2)
153	Ombudsman for Persons with Disabilities of PR	61	66	6	2,414	658	(1,757)
65	Public Service Commission	-	141	141	256	1,337	1,081
220	Correctional Health	-	-	-	176	(722)	(898)
37	Civil Rights Commission	-	30	30	199	318	119
106	Public Housing Administration	-	853	853	104	8,899	8,795
329	Office of Socioeconomic Development	-	3,376	3,376	-	32,823	32,823
30	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	2,623	2,623
	Other (c)	22,267	19,298	(2,969)	161,585	200,158	38,573
	Unreconciled Vendor Disbursements (d)	5,952	-	(5,952)	71,734	-	(71,734)
Total		\$248,033	\$441,535	\$193,501	\$3,039,324	\$4,455,503	\$1,416,179

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.