

Requirement 1 (B)



Puerto Rico Department of Treasury

*Consolidated TSA Cash Outlays - Vendor Payments
and Gross Payroll for All Agencies*

For the month of September FY21 and Q1 FY21

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
Liquidity Plan (LP)	- The Liquidity Plan is the translation of the Certified Fiscal Plan (“CFP”) and Certified Budget (“Budget”) into a cash flow projection. The TSA Liquidity Plan encompasses all cash flow activity within the TSA. Certain cash flow activity is contemplated in the CFP and Budget, but occurs outside the TSA.
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.

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**

\$271M	+\$5M	\$786M	+\$16M
September Total Payroll & Related Costs	September Variance	Q1 / YTD Total Payroll & Related Costs	Q1 / YTD Variance

Key Vendor Disbursement Figures

\$470M	-\$87M	\$1,079M	+\$14M
September Vendor Disbursements	September Variance	Q1 / YTD Total Vendor Disbursements	Q1 / YTD Variance

Key Takeaways for the month ended September 30, 2020:

Gross payroll is tracking FY21 forecasts to date, with minimal variance through the first quarter of the fiscal year. Positive variance in the Department of Education is expected to be timing related and may be offset by future months as the adjusted school year begins. Other agency variances are assumed to be temporary at this time. Total vendor payments are closely tracking forecast, with several offsetting variances. Disbursements on behalf of the Department of Education and Department of Labor & Human Resources are \$168M and \$66M lower than expected, respectively, primarily due to variance in federally-funded operating disbursements. Such payments can have irregular cadence that causes temporary timing variances and may be offset in future periods. Positive vendor disbursements variance is offset by several large payments. Department of Treasury exhibits negative variance due to \$111m in CARES Act assistance paid through the TSA during the week ended 9/11, subsequently reimbursed from the CRF account during the week ended 9/18. This will be a permanent variance, though it is cash flow neutral. Negative variance for the Department of Transportation and Public Works is due to a \$73m payment to HTA to fund the Abriendo Caminos capital investment program on September 15, 2020. The Liquidity Plan forecasted funding for this program would be disbursed throughout the fiscal year rather than in a lump sum. As such, this variance will unwind throughout FY21.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September	1Q Actuals	1Q LP	1Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	September LP	Variance						
81	Dept. of Education	\$86,962	\$106,920	\$19,959	\$256,426	\$308,269	\$51,843	\$256,426	\$308,269	\$51,843
40	Puerto Rico Police	79,467	60,101	(19,366)	189,369	180,303	(9,066)	189,369	180,303	(9,066)
137	Dept. of Correction and Rehabilitation	16,954	17,513	559	50,784	50,509	(275)	50,784	50,509	(275)
10	General Court of Justice	14,726	15,043	317	44,055	43,386	(670)	44,055	43,386	(670)
71	Dept. of Health	14,454	10,774	(3,680)	42,942	31,057	(11,884)	42,942	31,057	(11,884)
38	Dept. of Justice	5,517	5,959	442	16,269	17,185	916	16,269	17,185	916
45	Department of Public Security	7,369	10,329	2,960	21,367	29,785	8,417	21,367	29,785	8,417
123	Families and Children Administration	6,191	5,047	(1,144)	18,448	14,553	(3,895)	18,448	14,553	(3,895)
24	Dept. of Treasury	6,477	5,281	(1,196)	14,687	15,229	542	14,687	15,229	542
127	Adm. for Socioeconomic Devt. of the Family	4,788	4,455	(333)	11,856	12,843	987	11,856	12,843	987
50	Dept. of Natural and Environmental Resources	2,969	4,428	1,459	9,688	12,767	3,079	9,688	12,767	3,079
67	Dept. of Labor and Human Resources	3,511	3,873	362	10,373	11,160	787	10,373	11,160	787
49	Dept. of Transportation and Public Works	2,655	2,650	(5)	8,153	7,638	(515)	8,153	7,638	(515)
95	Mental Health and Addiction Services Admin.	2,590	2,365	(225)	8,308	6,819	(1,489)	8,308	6,819	(1,489)
126	Vocational Rehabilitation Administration	1,970	2,116	146	5,757	6,095	338	5,757	6,095	338
28	Commonwealth Election Commission	1,644	1,114	(531)	4,788	3,211	(1,577)	4,788	3,211	(1,577)
122	Dept. of the Family	1,706	1,475	(230)	4,782	4,254	(528)	4,782	4,254	(528)
106	Public Housing Administration	1,865	437	(1,428)	4,558	1,260	(3,299)	4,558	1,260	(3,299)
78	Dept. of Housing	1,407	1,184	(223)	4,364	3,413	(951)	4,364	3,413	(951)
124	Child Support Administration	1,114	1,239	124	3,348	3,570	222	3,348	3,570	222
87	Dept. of Sports and Recreation	902	954	52	2,713	2,752	39	2,713	2,752	39
105	Industrial Commission	824	702	(121)	2,528	2,023	(505)	2,528	2,023	(505)
241	Adm. for Integral Development of Childhood	774	1,151	377	2,331	3,317	987	2,331	3,317	987
15	Office of the Governor	766	849	83	2,229	2,447	219	2,229	2,447	219
55	Dept. of Agriculture	712	712	(1)	2,167	2,052	(115)	2,167	2,052	(115)
43	Puerto Rico National Guard	745	834	90	2,363	2,404	42	2,363	2,404	42
16	Office of Management and Budget	515	675	160	1,580	1,946	366	1,580	1,946	366
119	Dept. of Economic Development and Commerce	780	812	31	2,329	2,340	11	2,329	2,340	11
69	Dept. of Consumer Affairs	417	459	42	1,246	1,325	79	1,246	1,325	79
23	Dept. of State	426	432	7	1,258	1,246	(12)	1,258	1,246	(12)
75	Off. of the Financial Institutions Commissioner	335	508	173	1,013	1,463	450	1,013	1,463	450
82	Institute of Puerto Rican Culture	332	347	15	999	1,000	1	999	1,000	1
22	Office of the Commissioner of Insurance	312	433	121	938	1,247	308	938	1,247	308
31	General Services Administration	276	410	133	766	1,181	415	766	1,181	415
152	Elderly and Retired People Advocate Office	293	320	27	880	923	44	880	923	44
60	Citizen's Advocate Office (Ombudsman)	163	171	8	494	493	(1)	494	493	(1)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September Variance	1Q Actuals	1Q LP	1Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	September LP							
281	Office of the Electoral Comptroller	167	180	14	505	520	14	505	520	14
153	Advocacy for Persons with Disabilities	160	182	22	484	525	41	484	525	41
279	Public Service Appeals Commission	135	163	28	412	470	58	412	470	58
96	Women's Advocate Office	140	138	(2)	410	397	(13)	410	397	(13)
139	Parole Board	130	144	14	369	414	45	369	414	45
155	State Historic Preservation Office	137	170	33	418	489	71	418	489	71
62	Cooperative Development Commission	73	100	28	221	289	68	221	289	68
231	Health Advocate Office	65	87	22	184	250	67	184	250	67
120	Veterans Advocate Office	55	52	(3)	166	151	(15)	166	151	(15)
68	Labor Relations Board	53	44	(9)	145	127	(18)	145	127	(18)
37	Civil Rights Commission	30	32	2	89	91	2	89	91	2
34	Investigation, Prosecution and Appeals Comsn.	12	23	11	39	66	28	39	66	28
	Other (b)	6,312	2,397	(3,915)	17,828	6,910	(10,918)	17,828	6,910	(10,918)
	Unreconciled Payroll (c)	(9,369)	-	9,369	8,714	-	(8,714)	8,714	-	(8,714)
	Total	\$271,006	\$275,782	\$4,776	\$786,139	\$802,164	\$16,025	\$786,139	\$802,164	\$16,025

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	September		September	1Q Actuals	1Q LP	1Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	September LP	Variance						
81	Dept. of Education	\$32,837	\$116,857	\$84,021	\$147,415	\$315,547	\$168,132	\$147,415	\$315,547	\$168,132
71	Health Department	94,320	70,010	(24,309)	240,044	197,471	(42,573)	240,044	197,471	(42,573)
78	Department of Housing	12,530	39,450	26,921	39,706	105,875	66,169	39,706	105,875	66,169
45	Public Security Department	16,286	21,459	5,173	41,990	62,247	20,257	41,990	62,247	20,257
24	Dept. of Treasury	118,897	7,704	(111,193)	168,570	23,027	(145,543)	168,570	23,027	(145,543)
49	Department of Transportation and Public Works	75,545	8,911	(66,633)	83,465	27,002	(56,463)	83,465	27,002	(56,463)
137	Department of Correction and Rehabilitation	15,952	10,362	(5,590)	48,992	30,038	(18,955)	48,992	30,038	(18,955)
123	Administration of Families and Children	14,488	12,500	(1,988)	33,154	34,470	1,316	33,154	34,470	1,316
95	Admin. of Mental Health and Anti-Addiction Svcs.	10,619	7,603	(3,015)	27,846	21,294	(6,552)	27,846	21,294	(6,552)
50	Department of Natural and Environmental Resources	6,135	7,845	1,710	25,640	23,434	(2,206)	25,640	23,434	(2,206)
241	Admin. for the Comprehensive Care & Devel. of Children	16,848	6,135	(10,713)	31,058	16,287	(14,771)	31,058	16,287	(14,771)
10	General Court of Justice	8,622	8,915	293	23,678	25,759	2,081	23,678	25,759	2,081
31	General Services Administration	1,179	657	(522)	4,638	2,024	(2,614)	4,638	2,024	(2,614)
127	Admin. of Socioeconomic Development of the Family	2,689	3,483	794	8,055	9,520	1,464	8,055	9,520	1,464
38	Justice Department	5,191	3,687	(1,504)	14,085	10,251	(3,833)	14,085	10,251	(3,833)
67	Department of labor and human resources	3,208	22,756	19,549	13,157	78,966	65,809	13,157	78,966	65,809
122	Secretariat of the Department of the Family	3,176	1,887	(1,289)	10,118	5,149	(4,969)	10,118	5,149	(4,969)
126	Vocational Rehabilitation Administration	2,018	2,657	639	6,343	7,219	876	6,343	7,219	876
124	Administration for the Support of Minors	2,361	662	(1,699)	4,312	1,791	(2,521)	4,312	1,791	(2,521)
43	National Guard of Puerto Rico	2,617	2,085	(532)	12,343	5,592	(6,751)	12,343	5,592	(6,751)
152	Office of the Procurator for the Elderly	2,346	1,610	(736)	6,635	4,290	(2,346)	6,635	4,290	(2,346)
87	Department of Recreation and Sports	2,351	2,229	(122)	18,046	7,131	(10,914)	18,046	7,131	(10,914)
16	Office of Management and Budget	1,194	572	(622)	2,761	1,700	(1,061)	2,761	1,700	(1,061)
28	State Elections Commission	15,574	1,506	(14,068)	22,345	4,205	(18,140)	22,345	4,205	(18,140)
119	Dept. of Economic Development and Commerce	1,264	2,246	982	2,176	5,973	3,797	2,176	5,973	3,797
55	Agriculture department	2,177	1,183	(994)	7,911	3,355	(4,556)	7,911	3,355	(4,556)
82	Institute of Puerto Rican Culture	-	655	655	2,149	1,837	(313)	2,149	1,837	(313)
15	Governor's Office	529	419	(110)	1,348	1,154	(194)	1,348	1,154	(194)
75	Office of the Commissioner of Financial Institutions	496	202	(293)	1,108	713	(395)	1,108	713	(395)
23	Department of State	277	815	537	1,749	2,383	634	1,749	2,383	634
120	Office of the Veteran's Attorney of Puerto Rico	562	120	(443)	1,656	335	(1,321)	1,656	335	(1,321)
155	State Office of Historic Conservation	102	299	197	321	873	551	321	873	551
105	Industrial Commission	144	280	135	544	985	441	544	985	441
96	Office of the Women's Advocate	349	231	(118)	817	621	(196)	817	621	(196)
22	Office of the Insurance Commissioner	48	158	109	119	555	436	119	555	436

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Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September	1Q Actuals	1Q LP	1Q Variance	YTD Actuals	YTD LP	YTD Variance
		Actuals	September LP	Variance						
69	Department of Consumer Affairs	133	154	21	431	502	71	431	502	71
281	Office of the Electoral Comptroller	23	15	(8)	65	42	(23)	65	42	(23)
60	Office of the Citizen Procurator	46	35	(11)	137	98	(39)	137	98	(39)
231	Office of the Patient Advocate	46	38	(8)	169	106	(63)	169	106	(63)
153	Ombudsman for Persons with Disabilities of PR	153	89	(64)	184	239	55	184	239	55
37	Civil Rights Commission	17	29	13	97	82	(15)	97	82	(15)
106	Public Housing Administration	-	1,106	1,106	-	3,584	3,584	-	3,584	3,584
329	Office of Socioeconomic Development	1,826	2,422	596	14,853	6,432	(8,421)	14,853	6,432	(8,421)
266	Office of Public Affairs	7	-	(7)	208	-	(208)	208	-	(208)
272	Office of the Inspector General of the Government of PR	-	176	176	348	493	145	348	493	145
298	Telecommunications Bureau	269	1,813	1,543	795	6,322	5,528	795	6,322	5,528
30	Off. of Admin. & Transformation of HR in the Gov. of PR	57	116	58	956	357	(599)	956	357	(599)
	Other (c)	500	8,238	7,737	8,355	35,067	26,712	8,355	35,067	26,712
	Unreconciled Vendor Disbursements (d)	(6,160)	-	6,160	(2,219)	-	2,219	(2,219)	-	2,219
Total		\$469,847	\$382,380	(\$87,468)	\$1,078,671	\$1,092,396	\$13,725	\$1,078,671	\$1,092,396	\$13,725

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.