

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of December FY22 and Q2 FY22

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
HTA	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth 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.
PW	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
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; and (2) Total Payroll Related Disbursements by Agency.
- 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 | AAFAF*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$335M	+\$87M	\$1,058M	+\$33M	\$1,935M	+\$66M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$306M	+\$78M	\$997M	+\$193M	\$2,039M	+\$205M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Negative year-to-date variances for the Department of Correction & Rehabilitation and Department of Health are driven by \$20M and \$7M of COVID-related Premium Pay incentives, respectively. Premium Pay disbursements represent permanent variances relative to the FY22 LP payroll projection; however, they will be cash flow neutral in the medium-term as the TSA will be reimbursed for these distributions from Coronavirus State & Local Fiscal Recovery Fund ("CSLFRF") funds held outside the TSA. Negative year-to-date Police payroll variance is due to \$20M of hazard pay and \$3M of COVID-related "Premium Pay" incentives in October. Operating disbursements on behalf of the Department of Education are \$279M YTD lower than expected. Department of Education variances are due to lower than projected federally-funded disbursements. Such payments have approval processes that can delay disbursements and reimbursements, and may result in increased federal spending later in FY22. Department of Treasury disbursements are greater than forecast due to \$67M in CARES and CSLFRF assistance paid through the TSA to vendors. This represents a permanent variance relative to the disbursements forecast, though it is cash flow neutral as the TSA is reimbursed from CARES and CSLFRF funds held in separate bank accounts. Negative \$49M year-to-date variance at the Administration for the Comprehensive Care & Development of Children (ACUDEN) is driven by greater than projected federal fund disbursements for various programs. These disbursements are expected to be cash flow neutral as they are supported by federal fund receipts.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$128,039	\$180,366	\$52,327	\$429,212	\$482,174	\$52,962	\$744,775	\$883,431	\$138,655
040	Puerto Rico Police	62,206	92,473	30,268	222,870	209,793	(13,077)	409,342	385,772	(23,569)
137	Dept. of Correction and Rehabilitation	20,201	20,751	550	53,404	55,474	2,070	121,952	101,638	(20,314)
010	General Court of Justice	19,260	19,273	13	48,847	51,522	2,676	99,204	94,398	(4,805)
071	Dept. of Health	16,793	15,850	(943)	45,966	42,372	(3,594)	96,064	77,633	(18,430)
038	Dept. of Justice	6,705	8,505	1,800	18,251	22,737	4,486	36,912	41,658	4,746
045	Department of Public Security	10,740	12,620	1,880	32,826	33,738	912	59,286	61,814	2,528
123	Families and Children Administration	7,167	6,952	(215)	22,004	18,585	(3,419)	39,740	34,052	(5,688)
024	Dept. of Treasury	7,686	7,110	(576)	21,245	19,009	(2,237)	35,950	34,827	(1,123)
127	Adm. for Socioeconomic Devt. of the Family	4,365	5,884	1,519	14,057	15,731	1,673	24,384	28,821	4,437
050	Dept. of Natural and Environmental Resources	3,866	6,118	2,252	10,263	16,354	6,091	21,651	29,964	8,313
067	Dept. of Labor and Human Resources	4,123	4,964	841	10,883	13,271	2,388	23,151	24,315	1,164
049	Dept. of Transportation and Public Works	5,068	6,519	1,451	13,242	17,426	4,184	29,299	31,928	2,629
095	Mental Health and Addiction Services Admin.	2,818	2,852	34	7,898	7,625	(273)	16,266	13,971	(2,295)
126	Vocational Rehabilitation Administration	2,364	2,806	442	6,237	7,500	1,264	13,317	13,742	425
028	Commonwealth Election Commission	1,775	1,214	(561)	4,547	3,246	(1,301)	9,911	5,948	(3,963)
122	Dept. of the Family	1,904	1,871	(33)	5,805	5,001	(805)	10,741	9,162	(1,579)
106	Public Housing Administration	2,091	1,347	(744)	6,324	3,602	(2,722)	11,943	6,600	(5,344)
124	Child Support Administration	1,323	1,814	490	4,160	4,849	688	7,407	8,883	1,477
312	Retirement Board	1,572	2,085	513	4,238	5,574	1,336	8,268	10,213	1,944
078	Department of Housing	2,271	2,218	(53)	6,844	5,930	(914)	12,585	10,865	(1,720)
311	Gaming Commission	983	959	(25)	2,680	2,562	(118)	5,348	4,695	(653)
087	Dept. of Sports and Recreation	1,167	1,466	299	3,130	3,918	788	6,598	7,179	581
105	Industrial Commission	991	1,054	63	2,768	2,817	49	5,495	5,162	(333)
241	Adm. for Integral Development of Childhood	919	1,358	439	2,830	3,631	800	5,092	6,652	1,560
015	Office of the Governor	834	1,098	263	2,219	2,934	715	4,417	5,376	959
055	Dept. of Agriculture	970	1,121	151	2,988	2,997	9	5,381	5,491	110
043	Puerto Rico National Guard	890	1,205	315	2,808	3,220	413	5,114	5,900	787
016	Office of Management and Budget	619	694	76	1,731	1,856	125	3,477	3,401	(77)
298	Utility Regulatory Board	610	1,245	635	1,727	3,329	1,602	3,547	6,100	2,553
119	Dept. of Economic Development and Commerce	1,391	1,484	93	3,825	3,968	144	7,358	7,271	(87)
069	Dept. of Consumer Affairs	600	821	221	1,725	2,195	471	3,509	4,022	513
023	Dept. of State	491	597	106	1,315	1,595	280	2,700	2,923	223
075	Off. of the Financial Institutions Commissioner	378	704	326	1,025	1,883	858	2,033	3,450	1,418
082	Institute of Puerto Rican Culture	515	356	(160)	1,338	951	(387)	2,820	1,743	(1,077)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY22	YTD LP	YTD Variance
022	Office of the Commissioner of Insurance	318	529	211	950	1,415	465	1,811	2,592	781
031	General Services Administration	516	663	146	1,402	1,771	369	2,837	3,245	408
152	Elderly and Retired People Advocate Office	358	414	57	930	1,108	177	2,006	2,029	23
271	Office of Technology & Innovation	228	340	112	623	908	286	1,172	1,664	492
060	Citizen's Advocate Office (Ombudsman)	195	240	44	604	640	36	1,085	1,173	89
281	Office of the Electoral Comptroller	191	224	33	528	599	71	1,028	1,097	69
153	Advocacy for Persons with Disabilities	190	265	75	599	709	110	1,075	1,299	224
279	Public Service Appeals Commission	168	207	38	474	553	79	954	1,013	60
096	Women's Advocate Office	151	225	74	405	602	197	790	1,103	313
329	Office of Socio-Economic and Community Development	259	259	(0)	816	692	(125)	1,531	1,267	(263)
139	Parole Board	147	204	57	388	545	157	805	999	194
155	State Historic Preservation Office	149	246	98	409	659	250	853	1,206	353
062	Cooperative Development Commission	99	125	25	263	333	70	513	611	98
231	Health Advocate Office	105	139	34	296	373	77	637	683	46
120	Veterans Advocate Office	54	61	7	181	164	(17)	331	300	(32)
068	Labor Relations Board	64	61	(3)	180	162	(19)	372	296	(76)
037	Civil Rights Commission	42	44	2	105	117	12	193	214	21
030	Puerto Rico Office of Human Resources Management and Trai	280	241	(40)	767	644	(123)	1,534	1,180	(354)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	11	-	(11)
226	Com. Legislative Donation	74	-	(74)	199	-	(199)	391	-	(391)
266	Office of Public Affairs	38	-	(38)	102	-	(102)	206	-	(206)
034	Investigation, Prosecution and Appeals Comsn.	20	28	9	59	76	17	111	139	28
	Other (b)	1,146	-	(1,146)	1,174	-	(1,174)	1,196	-	(1,196)
	Unreconciled Payroll (c)	6,446	-	(6,446)	25,667	-	(25,667)	18,984	-	(18,984)
	Total	\$334,935	\$422,269	\$87,334	\$1,058,356	\$1,091,440	\$33,084	\$1,935,461	\$2,001,111	\$65,650

Footnotes

(a) December payroll includes Central Government employee Christmas bonuses.

(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)

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$98,639	\$133,970	\$35,331	\$250,393	\$432,778	\$182,386	\$490,328	\$769,476	\$279,148
071	Health Department	67,206	78,622	11,416	222,655	246,259	23,604	506,203	501,840	(4,363)
311	Gaming Commission	19,894	23,452	3,559	42,835	66,016	23,181	117,305	140,035	22,731
045	Public Security Department	8,379	15,262	6,883	23,776	45,175	21,400	59,095	85,547	26,452
078	Department of Housing	2,088	4,994	2,906	7,413	14,958	7,545	33,032	29,595	(3,437)
024	Dept. of Treasury	11,703	11,990	287	98,598	34,729	(63,869)	136,836	67,926	(68,910)
049	Department of Transportation and Public Works	3,197	3,931	734	12,493	11,366	(1,127)	26,018	22,993	(3,025)
137	Department of Correction and Rehabilitation	7,750	11,530	3,780	33,416	33,785	369	67,370	63,690	(3,681)
123	Administration of Families and Children	9,846	13,326	3,480	30,702	40,893	10,192	56,556	73,605	17,049
010	General Court of Justice	9,276	7,446	(1,831)	24,972	21,807	(3,165)	41,582	40,867	(715)
087	Department of Recreation and Sports	642	753	111	1,909	2,217	308	13,536	4,086	(9,450)
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,421	12,750	3,329	32,240	39,125	6,885	62,644	72,489	9,845
050	Department of Natural and Environmental Resources	1,401	11,947	10,546	17,235	36,218	18,983	37,144	68,897	31,753
241	Admin. for the Comprehensive Care & Devel. of Children	13,031	7,529	(5,502)	56,119	25,016	(31,104)	92,452	43,138	(49,313)
055	Agriculture department	110	1,564	1,454	8,326	4,601	(3,726)	13,071	8,518	(4,553)
127	Admin. of Socioeconomic Development of the Family	1,520	4,667	3,147	6,791	14,715	7,923	19,734	26,099	6,365
038	Justice Department	3,237	4,002	765	9,853	12,745	2,892	24,209	22,734	(1,475)
122	Secretariat of the Department of the Family	5,991	2,203	(3,787)	11,797	6,872	(4,924)	22,429	12,259	(10,170)
067	Department of labor and human resources	2,791	4,961	2,170	8,036	14,508	6,472	23,257	29,078	5,821
126	Vocational Rehabilitation Administration	2,184	2,400	216	7,415	7,597	182	13,463	13,458	(5)
329	Office of Socioeconomic Development	5,512	2,803	(2,709)	10,650	9,276	(1,374)	27,890	16,091	(11,799)
271	Techology and Innovation Services	542	3,085	2,543	9,193	9,077	(116)	14,555	16,743	2,188
124	Administration for the Support of Minors	417	1,268	851	1,590	4,120	2,530	7,520	7,190	(330)
043	National Guard of Puerto Rico	2,177	3,451	1,274	8,117	10,935	2,817	25,239	19,957	(5,282)
152	Office of the Procurator for the Elderly	2,447	1,820	(627)	5,207	6,001	794	13,280	10,390	(2,890)
016	Office of Management and Budget	258	626	368	694	1,836	1,142	2,162	3,445	1,283
298	Telecommunications Bureau	169	1,780	1,611	623	5,045	4,421	1,427	10,604	9,176
028	State Elections Commission	389	1,467	1,077	2,007	4,358	2,351	7,670	8,378	708
119	Dept. of Economic Development and Commerce	622	2,511	1,889	1,585	7,670	6,085	3,898	14,656	10,758
015	Governor's Office	933	519	(415)	1,994	1,588	(406)	3,578	2,912	(666)
266	Office of Public Affairs	181	-	(181)	889	-	(889)	3,060	-	(3,060)
075	Office of the Commissioner of Financial Institutions	208	265	58	722	747	25	1,632	1,584	(48)
023	Department of State	674	907	233	3,833	2,655	(1,178)	5,905	5,009	(896)
082	Institute of Puerto Rican Culture	6	745	739	12	2,197	2,185	12	4,084	4,072
120	Office of the Veteran's Attorney of Puerto Rico	1,107	300	(806)	2,228	862	(1,365)	3,551	1,723	(1,828)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q Actuals	2Q LP	2Q Variance	YTD FY22	YTD LP	YTD Variance
		Actuals	December LP	Variance						
105	Industrial Commission	178	361	183	507	1,017	510	1,453	2,158	704
189	Forensic Science Bureau	138	331	193	559	969	410	922	1,815	892
096	Office of the Women's Advocate	715	273	(442)	1,408	880	(529)	2,426	1,543	(882)
022	Office of the Insurance Commissioner	75	204	129	271	574	303	922	1,218	296
069	Department of Consumer Affairs	131	170	39	336	488	152	761	981	220
155	State Office of Historic Conservation	157	295	138	361	915	554	688	1,692	1,004
030	Off. of Admin. & Transformation of HR in the Gov. of PR	57	115	58	179	332	153	371	645	273
281	Office of the Electoral Comptroller	6	12	6	19	36	17	90	65	(24)
060	Office of the Citizen Procurator	29	59	31	247	175	(72)	420	322	(98)
231	Office of the Patient Advocate	44	31	(13)	87	91	4	245	168	(78)
153	Ombudsman for Persons with Disabilities of PR	194	61	(133)	213	189	(23)	335	339	5
037	Civil Rights Commission	1	27	26	21	79	58	76	146	70
106	Public Housing Administration	-	36	36	-	105	105	164	194	30
272	Office of the Inspector General of the Government of PR	-	67	67	-	201	201	-	402	402
	Other (b)	6,231	2,342	(3,889)	20,650	6,874	(13,776)	77,339	13,112	(64,227)
	Unreconciled Vendor Disbursements (c)	3,633	-	(3,633)	16,278	-	(16,278)	(24,582)	-	24,582
Total		\$305,535	\$383,231	\$77,697	\$997,456	\$1,190,672	\$193,217	\$2,039,275	\$2,243,898	\$204,623

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 "Operating Disbursements" line item of the TSA Cash Flow.

(b) Includes vendor payments from various other agencies.

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