

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of February FY21

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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 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 | AAFAF*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$259M	+\$17M	\$2,170M	+\$147M
February Total Payroll & Related Costs	February Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$346M	+\$75M	\$2,984M	+\$256M
February Vendor Disbursements	February Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended February 28, 2021:

Gross payroll is mainly tracking FY21 forecasts to date. Most variance is driven by DOE payroll variance, likely due to COVID-19 and the subsequently adjusted and abnormal school year. The Central Government AP balance has grown by \$114M since the start of FY21, indicating a substantial portion of positive vendor payments variance is due to delayed payments and is temporary. Disbursements on behalf of the Department of Education and Department of Housing are \$264M and \$257M YTD lower than expected, respectively. Department of Education and Department of Housing variances are primarily due to low federally-funded operating disbursements. Such payments can have irregular cadence that causes temporary timing variances and may be offset in future periods. Additionally, federally-funded disbursements specific to Department of Housing are temporarily lower than expected due to pending approval of PWs for projects in the permanent work category. The Department of Labor exhibits \$172M positive variance because the Liquidity Plan forecasted federal unemployment funds managed by the Commonwealth would be disbursed through the TSA as payments on behalf of the Department of Labor; however, these funds are being managed outside the TSA. Positive vendor disbursements variance is offset by several large payments. Department of Treasury exhibits negative \$267M variance due to \$242M in CARES Act assistance paid through the TSA to vendors. This represents a permanent variance, though it is cash flow neutral as the TSA is reimbursed from CARES Act funds held in a separate bank account. The Liquidity Plan only considered General Fund activity for the Gaming Commission. However, during September 2020, the TSA began to receive non-General Fund collections by the Gaming Commission and subsequently disburse these funds, creating a permanent negative vendor payments variance versus the Liquidity Plan for the agency. These payments are expected to be cash flow neutral over the long-term, as they represent disbursements of the agency's collections.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$93,360	\$106,920	\$13,561	\$745,835	\$893,476	\$147,641
40	Puerto Rico Police	56,732	60,101	3,369	512,362	515,452	3,090
137	Dept. of Correction and Rehabilitation	17,768	17,513	(255)	140,855	146,298	5,443
10	General Court of Justice	15,051	15,043	(8)	122,983	125,664	2,681
71	Dept. of Health	13,991	10,774	(3,218)	116,299	90,043	(26,256)
38	Dept. of Justice	5,540	5,959	419	44,479	49,783	5,304
45	Department of Public Security	7,911	10,329	2,418	66,405	86,301	19,896
123	Families and Children Administration	6,178	5,047	(1,132)	50,413	42,168	(8,245)
24	Dept. of Treasury	5,256	5,281	25	44,758	44,122	(637)
127	Adm. for Socioeconomic Devt. of the Family	3,538	4,455	918	30,783	37,239	6,456
50	Dept. of Natural and Environmental Resources	2,886	4,428	1,543	24,870	37,008	12,138
67	Dept. of Labor and Human Resources	3,472	3,873	401	28,334	32,390	4,056
49	Dept. of Transportation and Public Works	2,632	2,650	18	22,062	22,148	86
95	Mental Health and Addiction Services Admin.	2,643	2,365	(278)	21,134	19,763	(1,371)
126	Vocational Rehabilitation Administration	1,940	2,116	175	15,893	17,692	1,799
28	Commonwealth Election Commission	1,627	1,114	(513)	15,784	9,302	(6,482)
122	Dept. of the Family	1,586	1,475	(110)	13,188	12,328	(860)
106	Public Housing Administration	1,663	437	(1,226)	13,508	3,657	(9,851)
78	Dept. of Housing	1,417	1,184	(232)	11,773	9,897	(1,877)
124	Child Support Administration	1,100	1,239	139	9,051	10,354	1,303
87	Dept. of Sports and Recreation	881	954	73	7,305	7,970	665
105	Industrial Commission	823	702	(121)	6,743	5,872	(870)
241	Adm. for Integral Development of Childhood	791	1,151	360	6,435	9,626	3,191
15	Office of the Governor	683	849	166	5,838	7,089	1,250
55	Dept. of Agriculture	673	712	39	5,713	5,947	234
43	Puerto Rico National Guard	699	834	135	6,131	6,973	842
16	Office of Management and Budget	561	675	114	4,255	5,636	1,381
298	Utility Regulatory Board	581	915	334	4,517	7,646	3,130
119	Dept. of Economic Development and Commerce	768	812	44	6,320	6,783	464
69	Dept. of Consumer Affairs	442	459	17	3,435	3,838	403
23	Dept. of State	434	432	(2)	3,448	3,612	164
75	Off. of the Financial Institutions Commissioner	346	508	162	2,722	4,249	1,527
82	Institute of Puerto Rican Culture	335	347	12	2,737	2,897	160
22	Office of the Commissioner of Insurance	289	433	143	2,553	3,619	1,066
31	General Services Administration	306	410	103	2,279	3,422	1,143
152	Elderly and Retired People Advocate Office	284	320	36	2,383	2,679	296
60	Citizen's Advocate Office (Ombudsman)	162	171	9	1,333	1,428	95
281	Office of the Electoral Comptroller	169	180	11	1,372	1,505	133

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
153	Advocacy for Persons with Disabilities	163	182	19	1,319	1,522	204
279	Public Service Appeals Commission	147	163	16	1,137	1,360	224
96	Women's Advocate Office	127	138	11	1,109	1,152	43
139	Parole Board	125	144	19	1,024	1,200	177
155	State Historic Preservation Office	135	170	35	1,176	1,420	244
62	Cooperative Development Commission	71	100	29	597	837	240
231	Health Advocate Office	78	87	9	568	725	157
120	Veterans Advocate Office	53	52	(1)	445	436	(8)
68	Labor Relations Board	55	44	(10)	426	368	(57)
37	Civil Rights Commission	37	32	(5)	257	264	7
34	Investigation, Prosecution and Appeals Comsn.	15	23	8	118	191	73
	Other (b)	2,591	1,482	(1,109)	22,432	12,382	(10,050)
	Unreconciled Payroll (c)	(455)	-	455	13,464	-	(13,464)
Total		\$258,661	\$275,782	\$17,121	\$2,170,360	\$2,317,736	\$147,375

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) Actual payroll includes the Central Government Christmas bonus which was issued in the last week of November.

(c) Includes gross payroll for various other agencies.

(d) 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	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$48,164	\$130,901	\$82,737	\$720,556	\$984,474	\$263,918
71	Health Department	65,050	78,185	13,135	632,839	593,140	(39,699)
78	Department of Housing	7,863	44,001	36,138	75,743	333,171	257,429
45	Public Security Department	14,240	20,406	6,166	120,914	173,404	52,490
24	Dept. of Treasury	35,891	8,583	(27,308)	332,777	65,696	(267,080)
49	Department of Transportation and Public Works	2,329	9,894	7,566	95,464	76,260	(19,203)
137	Department of Correction and Rehabilitation	15,668	11,622	(4,046)	112,067	87,726	(24,341)
123	Administration of Families and Children	10,123	14,085	3,963	90,235	105,061	14,825
10	General Court of Justice	20,345	10,012	(10,332)	104,688	75,388	(29,301)
311	Gaming Commission	27,925	24	(27,901)	86,171	181	(85,990)
95	Admin. of Mental Health and Anti-Addiction Svcs.	9,794	8,533	(1,261)	72,143	64,165	(7,978)
50	Department of Natural and Environmental Resources	4,666	8,657	3,991	40,550	67,330	26,780
241	Admin. for the Comprehensive Care & Devel. of Children	9,607	6,853	(2,754)	64,712	51,715	(12,997)
271	Techology and Innovation Services	18,047	5,722	(12,324)	25,680	42,462	16,783
31	General Services Administration	1,218	727	(492)	12,398	5,647	(6,751)
127	Admin. of Socioeconomic Development of the Family	2,197	3,916	1,719	18,597	29,290	10,693
38	Justice Department	5,759	4,119	(1,641)	34,876	31,197	(3,678)
67	Department of labor and human resources	4,571	24,330	19,758	30,354	202,079	171,725
122	Secretariat of the Department of the Family	2,963	2,121	(842)	23,847	15,871	(7,975)
126	Vocational Rehabilitation Administration	3,043	2,980	(63)	17,772	22,373	4,601
329	Office of Socioeconomic Development	1,048	2,706	1,658	33,472	20,417	(13,055)
124	Administration for the Support of Minors	1,103	742	(361)	10,767	5,569	(5,198)
43	National Guard of Puerto Rico	2,124	2,335	211	26,105	17,564	(8,541)
152	Office of the Procurator for the Elderly	1,167	1,800	632	15,711	13,567	(2,144)
87	Department of Recreation and Sports	9,674	2,441	(7,234)	33,330	19,350	(13,980)
16	Office of Management and Budget	610	638	28	5,124	4,870	(255)
28	State Elections Commission	2,235	1,702	(533)	37,701	12,644	(25,057)
119	Dept. of Economic Development and Commerce	641	2,510	1,869	5,095	18,934	13,838
55	Agriculture department	3,415	1,334	(2,081)	17,825	9,959	(7,866)
82	Institute of Puerto Rican Culture	40	741	701	4,030	5,499	1,469
15	Governor's Office	258	472	214	3,038	3,522	484
75	Office of the Commissioner of Financial Institutions	1,483	216	(1,268)	4,044	1,804	(2,240)
23	Department of State	1,148	912	(236)	6,751	6,909	158
120	Office of the Veteran's Attorney of Puerto Rico	1,278	135	(1,143)	4,773	1,004	(3,769)
155	State Office of Historic Conservation	195	330	135	1,505	2,553	1,048
105	Industrial Commission	175	298	123	1,627	2,492	865
96	Office of the Women's Advocate	211	259	47	1,885	1,946	61
22	Office of the Insurance Commissioner	65	168	103	844	1,405	561

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	February Actuals	February LP	February Variance	YTD Actuals	YTD LP	YTD Variance
69	Department of Consumer Affairs	133	168	35	1,161	1,346	185
30	Off. of Admin. & Transformation of HR in the Gov. of PR	83	128	44	1,320	994	(326)
281	Office of the Electoral Comptroller	107	17	(90)	321	125	(195)
60	Office of the Citizen Procurator	53	40	(14)	395	293	(102)
231	Office of the Patient Advocate	16	43	26	292	316	24
153	Ombudsman for Persons with Disabilities of PR	19	99	81	359	746	387
37	Civil Rights Commission	8	33	25	185	246	61
106	Public Housing Administration	-	1,207	1,207	-	9,635	9,635
266	Office of Public Affairs	323	-	(323)	2,277	-	(2,277)
272	Office of the Inspector General of the Government of PR	1	199	198	355	1,476	1,121
298	Telecommunications Bureau	179	1,935	1,756	1,780	16,120	14,340
	Other (c)	6,466	1,064	(5,402)	45,624	32,694	(12,930)
	Unreconciled Vendor Disbursements (d)	2,092	-	(2,092)	4,284	-	(4,284)
Total		\$345,814	\$420,341	\$74,527	\$2,984,361	\$3,240,629	\$256,268

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 DTTPR 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.