

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of June FY21 and Q4 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.

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

Key Payroll Figures

\$280M	+\$13M	\$817M	+\$77M	\$3,274M	+\$222M
June Total Payroll & Related Costs	June Variance	4Q Total Payroll & Related Costs	4Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$365M	+\$99M	\$1,079M	+\$195M	\$4,372M	+\$541M
June Vendor Disbursements	June Variance	4Q Vendor Disbursements	4Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2021:

Gross payroll mainly tracked FY21 forecasts. Variance is driven primarily by DOE payroll variance, likely due to COVID-19 and the subsequently adjusted and abnormal school year. Disbursements on behalf of the Department of Education and Department of Housing were \$460M and \$408M YTD lower than expected, respectively. Department of Education and Department of Housing variances are primarily due to low federally-funded operating disbursements. Such payments have approval processes than can delay disbursements and may result in increased federal spending in FY22. The Department of Labor exhibits \$254M 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 \$333M variance due to \$292M 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 permanent negative \$165M 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	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education (c)	\$94,143	\$115,248	\$21,105	\$288,233	\$354,073	\$65,840	\$1,149,013	\$1,358,633	\$209,620
40	Puerto Rico Police	74,546	60,101	(14,445)	200,415	180,303	(20,112)	774,305	755,856	(18,449)
137	Dept. of Correction and Rehabilitation	16,316	18,866	2,550	49,267	57,952	8,685	206,704	222,440	15,736
10	General Court of Justice	15,255	16,205	951	44,864	49,779	4,914	182,766	191,067	8,301
71	Dept. of Health	13,881	11,616	(2,266)	41,510	35,690	(5,820)	171,719	136,928	(34,791)
38	Dept. of Justice	5,596	6,420	824	16,840	19,722	2,882	67,090	75,694	8,604
45	Department of Public Security	8,577	11,131	2,554	24,680	34,194	9,514	99,407	131,225	31,818
123	Families and Children Administration	6,011	5,439	(573)	18,137	16,708	(1,429)	74,603	64,119	(10,484)
24	Dept. of Treasury	6,509	5,690	(819)	18,367	17,481	(886)	69,563	67,088	(2,475)
127	Adm. for Socioeconomic Devt. of the Family	3,443	4,804	1,361	10,503	14,761	4,258	44,846	56,630	11,784
50	Dept. of Natural and Environmental Resources	2,868	4,774	1,906	8,668	14,667	5,999	36,405	56,276	19,871
67	Dept. of Labor and Human Resources	3,350	4,180	831	10,670	12,847	2,177	42,455	49,264	6,809
49	Dept. of Transportation and Public Works	2,599	2,857	259	7,872	8,780	907	32,550	33,681	1,131
95	Mental Health and Addiction Services Admin.	2,469	2,549	80	7,217	7,832	615	30,724	30,052	(672)
126	Vocational Rehabilitation Administration	1,913	2,283	370	5,735	7,018	1,283	23,510	26,910	3,400
28	Commonwealth Election Commission	1,531	1,200	(331)	4,543	3,685	(859)	21,816	14,143	(7,673)
122	Dept. of the Family	1,672	1,590	(82)	4,943	4,885	(58)	19,692	18,746	(946)
106	Public Housing Administration	1,693	472	(1,221)	5,100	1,451	(3,649)	20,292	5,562	(14,730)
78	Dept. of Housing	1,475	1,277	(198)	4,393	3,923	(470)	17,599	15,050	(2,549)
124	Child Support Administration	1,095	1,336	241	3,234	4,105	871	13,363	15,746	2,383
87	Dept. of Sports and Recreation	889	1,028	139	2,661	3,157	496	10,872	12,118	1,246
105	Industrial Commission	865	758	(107)	2,533	2,330	(203)	10,111	8,932	(1,179)
241	Adm. for Integral Development of Childhood	762	1,242	480	2,268	3,817	1,549	9,488	14,640	5,152
15	Office of the Governor	703	914	212	2,012	2,808	797	8,556	10,778	2,222
55	Dept. of Agriculture	655	767	112	2,021	2,356	335	8,391	9,043	652
43	Puerto Rico National Guard	680	900	220	2,061	2,765	704	8,886	10,605	1,719
16	Office of Management and Budget	523	727	204	1,562	2,233	671	6,317	8,570	2,253
298	Utility Regulatory Board	389	987	598	1,560	3,032	1,472	6,632	11,629	4,997
119	Dept. of Economic Development and Commerce	1,005	875	(130)	2,962	2,688	(274)	10,130	10,315	185
69	Dept. of Consumer Affairs	460	495	35	1,367	1,521	154	5,256	5,836	580
23	Dept. of State	448	466	18	1,286	1,431	146	5,156	5,492	336
75	Off. of the Financial Institutions Commissioner	337	548	211	1,010	1,685	675	4,068	6,462	2,394
82	Institute of Puerto Rican Culture	333	374	41	997	1,148	151	4,057	4,405	348
22	Office of the Commissioner of Insurance	295	467	172	921	1,435	515	3,766	5,504	1,738
31	General Services Administration	316	441	125	947	1,356	408	3,540	5,203	1,663
152	Elderly and Retired People Advocate Office	281	346	65	857	1,063	206	3,530	4,075	545

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
60	Citizen's Advocate Office (Ombudsman)	156	184	28	466	566	100	1,960	2,171	211
281	Office of the Electoral Comptroller	165	194	29	500	596	96	2,039	2,288	249
153	Advocacy for Persons with Disabilities	161	196	35	490	604	113	1,976	2,315	339
279	Public Service Appeals Commission	147	175	29	444	539	94	1,732	2,068	336
96	Women's Advocate Office	123	149	25	370	456	86	1,618	1,751	133
139	Parole Board	123	155	31	376	475	100	1,526	1,825	299
155	State Historic Preservation Office	133	183	51	397	563	166	1,708	2,159	451
62	Cooperative Development Commission	68	108	40	218	332	113	891	1,273	382
231	Health Advocate Office	90	94	3	247	287	40	896	1,103	207
120	Veterans Advocate Office	48	56	8	151	173	22	644	663	19
68	Labor Relations Board	55	47	(7)	167	146	(21)	647	560	(87)
37	Civil Rights Commission	45	34	(11)	116	105	(11)	407	402	(5)
34	Investigation, Prosecution and Appeals Comsn.	15	25	9	45	76	31	178	291	113
	Other (d)	1,991	1,597	(394)	7,399	4,905	(2,493)	32,498	18,827	(13,671)
	Unreconciled Payroll (e)	2,476	-	(2,476)	3,846	-	(3,846)	18,366	-	(18,366)
	Total	\$279,681	\$292,571	\$12,890	\$817,447	\$894,501	\$77,054	\$3,274,264	\$3,496,413	\$222,149

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) Actual DOE payroll includes a one-time settlement related to transitory employee salaries. The FY21 Certified Budget included a \$23M reserve for this item that appears in the Custody Account Transfers line of the FY21 Liquidity Plan.

(d) Includes gross payroll for various other agencies.

(e) 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	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$90,232	\$146,677	\$56,445	\$230,990	\$389,586	\$158,596	\$1,040,336	\$1,500,781	\$460,445
71	Health Department	73,843	85,892	12,049	231,886	237,866	5,980	933,056	905,609	(27,447)
78	Department of Housing	8,310	50,511	42,201	15,892	128,150	112,257	94,973	503,260	408,287
45	Public Security Department	27,022	21,463	(5,559)	56,805	64,399	7,594	186,395	257,632	71,237
24	Dept. of Treasury	39,275	9,080	(30,195)	89,094	27,098	(61,996)	433,506	100,875	(332,631)
49	Department of Transportation and Public Works	7,722	10,511	2,790	19,533	31,201	11,668	118,300	116,646	(1,654)
137	Department of Correction and Rehabilitation	13,019	12,224	(795)	37,602	36,703	(899)	160,737	135,676	(25,061)
123	Administration of Families and Children	8,224	15,106	6,882	42,649	43,550	900	145,499	162,520	17,021
10	General Court of Justice	13,872	10,494	(3,378)	37,042	31,689	(5,353)	150,928	116,815	(34,113)
311	Gaming Commission	5,872	25	(5,846)	67,249	77	(67,172)	164,891	283	(164,608)
95	Admin. of Mental Health and Anti-Addiction Svcs.	7,997	9,214	1,216	27,950	26,294	(1,657)	109,233	98,753	(10,480)
50	Department of Natural and Environmental Resources	7,218	9,588	2,370	11,614	26,371	14,757	57,419	101,552	44,133
241	Admin. for the Comprehensive Care & Devel. of Children	8,615	7,876	(739)	30,858	19,910	(10,948)	107,174	78,198	(28,976)
271	Techology and Innovation Services	1,437	5,944	4,506	4,567	18,162	13,595	33,514	66,347	32,833
31	General Services Administration	6,334	776	(5,558)	10,654	2,288	(8,366)	24,923	8,597	(16,326)
127	Admin. of Socioeconomic Development of the Family	4,015	4,270	255	8,278	11,939	3,660	31,066	45,070	14,004
38	Justice Department	3,695	4,572	878	11,368	12,400	1,033	49,662	47,535	(2,127)
67	Department of labor and human resources	5,111	27,117	22,007	10,902	75,505	64,603	44,365	296,520	252,155
122	Secretariat of the Department of the Family	2,429	2,320	(110)	7,186	6,449	(738)	34,675	24,398	(10,277)
126	Vocational Rehabilitation Administration	1,929	3,302	1,374	8,019	8,960	941	28,336	34,231	5,895
329	Office of Socioeconomic Development	6,108	3,108	(3,000)	39,131	7,864	(31,267)	90,385	30,877	(59,508)
124	Administration for the Support of Minors	2,281	824	(1,457)	4,771	2,227	(2,544)	16,803	8,518	(8,285)
43	National Guard of Puerto Rico	3,012	2,636	(376)	11,998	6,897	(5,102)	41,590	26,717	(14,873)
152	Office of the Procurator for the Elderly	3,307	2,055	(1,252)	5,868	5,261	(607)	22,737	20,559	(2,178)
87	Department of Recreation and Sports	3,025	2,637	(387)	11,026	7,659	(3,367)	45,292	29,140	(16,152)
16	Office of Management and Budget	340	674	333	1,549	2,015	465	7,529	7,488	(41)
28	State Elections Commission	1,313	1,781	468	5,321	5,368	47	44,110	19,709	(24,401)
119	Dept. of Economic Development and Commerce	164	2,877	2,713	1,048	7,311	6,263	6,753	28,655	21,902
55	Agriculture department	170	1,392	1,222	741	4,224	3,483	18,736	15,501	(3,235)
82	Institute of Puerto Rican Culture	-	770	770	4,618	2,352	(2,266)	8,647	8,592	(55)
15	Governor's Office	699	507	(192)	1,629	1,456	(173)	5,005	5,444	439
75	Office of the Commissioner of Financial Institutions	467	241	(226)	1,905	670	(1,236)	6,645	2,638	(4,007)
23	Department of State	1,286	959	(327)	3,813	2,885	(928)	11,494	10,671	(823)
120	Office of the Veteran's Attorney of Puerto Rico	589	140	(448)	1,775	429	(1,346)	7,062	1,568	(5,494)
155	State Office of Historic Conservation	349	368	19	803	997	194	2,880	3,853	973
105	Industrial Commission	435	333	(103)	826	925	99	2,816	3,644	828

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD Actuals	YTD LP	YTD Variance
96	Office of the Women's Advocate	335	291	(44)	954	767	(187)	3,090	2,964	(126)
22	Office of the Insurance Commissioner	71	188	117	277	522	245	1,182	2,055	873
69	Department of Consumer Affairs	186	183	(4)	552	527	(25)	1,832	2,017	185
30	Off. of Admin. & Transformation of HR in the Gov. of PR	71	136	66	186	402	216	1,565	1,512	(53)
281	Office of the Electoral Comptroller	18	18	(0)	72	54	(19)	465	196	(269)
60	Office of the Citizen Procurator	63	41	(22)	124	125	2	552	458	(94)
231	Office of the Patient Advocate	48	44	(4)	119	135	16	443	494	51
153	Ombudsman for Persons with Disabilities of PR	37	111	74	79	296	217	480	1,139	659
37	Civil Rights Commission	33	34	2	77	105	28	307	385	78
106	Public Housing Administration	-	1,310	1,310	-	3,783	3,783	-	14,455	14,455
266	Office of Public Affairs	169	-	(169)	425	-	(425)	2,751	-	(2,751)
272	Office of the Inspector General of the Government of PR	1	207	206	3	632	628	359	2,307	1,948
298	Telecommunications Bureau	457	2,161	1,704	1,075	5,999	4,924	3,048	23,612	20,564
	Other (c)	4,735	1,171	(3,564)	14,225	3,320	(10,905)	59,674	36,877	(22,796)
	Unreconciled Vendor Disbursements (d)	(452)	-	452	4,011	-	(4,011)	9,012	-	(9,012)
Total		\$365,488	\$464,161	\$98,673	\$1,079,143	\$1,273,805	\$194,662	\$4,372,233	\$4,913,344	\$541,111

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.