

## Requirement 1 (B)



### ***Puerto Rico Department of Treasury***

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of November FY22*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico.
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Net Payroll</b>	- 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).
<b>Other payroll</b>	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>PW</b>	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>TSA</b>	- 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.

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*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan*

*Vendor Disbursements and Gross Payroll - All agencies*

**Key Payroll Figures**

\$398M	-\$63M	\$1,598M	-\$19M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$299M	+\$46M	\$1,734M	+\$127M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2021:

Negative November payroll variance is driven by \$103M of COVID-related "Premium Pay" incentives for the Department of Education. 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, as well as \$8M transferred from the TSA in November to cover upcoming Christmas bonuses. This \$8M is a temporary variance that will unwind in December. Operating disbursements on behalf of the Department of Education are \$244M 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 \$44M 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	November		November	YTD FY22	YTD LP	YTD Variance
		Actuals	November LP	Variance			
081	Dept. of Education	\$206,758	\$150,904	(\$55,854)	\$616,882	\$703,065	\$86,183
040	Puerto Rico Police (a)	77,570	58,660	(18,910)	347,136	293,299	(53,837)
137	Dept. of Correction and Rehabilitation	16,137	17,361	1,225	101,723	80,887	(20,836)
010	General Court of Justice	13,464	16,125	2,661	79,935	75,125	(4,809)
071	Dept. of Health	14,460	13,261	(1,199)	79,177	61,783	(17,393)
038	Dept. of Justice	5,884	7,116	1,232	30,118	33,153	3,035
045	Department of Public Security	8,635	10,559	1,924	48,493	49,194	701
123	Families and Children Administration	5,886	5,817	(69)	32,556	27,100	(5,456)
024	Dept. of Treasury	4,146	5,949	1,803	25,465	27,717	2,251
127	Adm. for Socioeconomic Devt. of the Family	3,465	4,923	1,458	20,006	22,937	2,931
050	Dept. of Natural and Environmental Resources	3,187	5,118	1,931	17,784	23,846	6,063
067	Dept. of Labor and Human Resources	3,332	4,153	822	19,002	19,351	348
049	Dept. of Transportation and Public Works	3,970	5,454	1,483	24,224	25,409	1,185
095	Mental Health and Addiction Services Admin.	2,369	2,386	18	13,442	11,119	(2,323)
126	Vocational Rehabilitation Administration	1,947	2,347	400	10,952	10,936	(16)
028	Commonwealth Election Commission	1,365	1,016	(349)	8,127	4,734	(3,393)
122	Dept. of the Family	1,692	1,565	(127)	8,817	7,291	(1,526)
106	Public Housing Administration	1,843	1,127	(715)	9,830	5,252	(4,578)
124	Child Support Administration	1,090	1,517	427	6,071	7,070	998
312	Retirement Board	1,446	1,745	299	6,697	8,128	1,431
078	Department of Housing	2,645	1,856	(789)	10,292	8,647	(1,645)
311	Gaming Commission	932	802	(130)	4,362	3,736	(626)
087	Dept. of Sports and Recreation	973	1,226	254	5,427	5,713	287
105	Industrial Commission	880	882	1	4,504	4,108	(396)
241	Adm. for Integral Development of Childhood	726	1,136	411	4,151	5,294	1,143
015	Office of the Governor	679	918	240	3,577	4,278	701
055	Dept. of Agriculture	833	938	105	4,394	4,370	(24)
043	Puerto Rico National Guard	747	1,008	261	4,216	4,696	479
016	Office of Management and Budget	556	581	24	2,859	2,706	(152)
298	Utility Regulatory Board	576	1,042	466	2,937	4,854	1,918
119	Dept. of Economic Development and Commerce	1,220	1,242	22	5,966	5,786	(180)
069	Dept. of Consumer Affairs	608	687	79	2,909	3,201	292
023	Dept. of State	405	499	94	2,209	2,326	117
075	Off. of the Financial Institutions Commissioner	328	589	262	1,654	2,746	1,091
082	Institute of Puerto Rican Culture	410	298	(112)	2,296	1,387	(909)
022	Office of the Commissioner of Insurance	285	443	158	1,492	2,063	570
031	General Services Administration	453	554	102	2,321	2,583	262
152	Elderly and Retired People Advocate Office	290	347	57	1,649	1,615	(34)
271	Office of Technology & Innovation	196	284	88	944	1,324	380
060	Citizen's Advocate Office (Ombudsman)	171	200	30	804	934	129
281	Office of the Electoral Comptroller	175	187	12	837	873	36
153	Advocacy for Persons with Disabilities	156	222	66	885	1,034	149
279	Public Service Appeals Commission	156	173	17	785	807	21
096	Women's Advocate Office	123	188	65	639	878	239
329	Office of Socio-Economic and Community Development	348	216	(132)	1,272	1,008	(263)

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## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	November		November	YTD FY22	YTD LP	YTD Variance
		Actuals	November LP	Variance			
139	Parole Board	127	171	44	659	795	136
155	State Historic Preservation Office	127	206	79	703	960	257
062	Cooperative Development Commission	85	104	20	413	486	73
231	Health Advocate Office	94	117	22	532	543	12
120	Veterans Advocate Office	51	51	(0)	277	239	(39)
068	Labor Relations Board	59	51	(8)	308	236	(72)
037	Civil Rights Commission	36	37	1	151	170	19
030	Puerto Rico Office of Human Resources Management and Trai	259	201	(57)	1,253	939	(315)
224	Com. Joint Inf. Comptroller	-	-	-	11	-	(11)
226	Com. Legislative Donation	63	-	(63)	317	-	(317)
266	Office of Public Affairs	32	-	(32)	168	-	(168)
034	Investigation, Prosecution and Appeals Comsn.	20	24	4	91	110	19
	Other (b)	4	-	(4)	50	-	(50)
	Unreconciled Payroll (c)	3,202	-	(3,202)	12,974	-	(12,974)
<b>Total</b>		<b>\$397,674</b>	<b>\$334,586</b>	<b>(\$63,088)</b>	<b>\$1,597,727</b>	<b>\$1,578,842</b>	<b>(\$18,885)</b>

## Footnotes

(a) Police payroll includes \$8M for Christmas bonuses transferred from the TSA on 11/23.

(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	November		November	YTD FY22	YTD LP	YTD Variance
		Actuals	November LP	Variance			
081	Dept. of Education	\$79,372	\$112,891	\$33,519	\$391,689	\$635,506	\$243,817
071	Health Department	56,644	70,050	13,405	438,997	423,219	(15,778)
311	Gaming Commission	14,422	23,531	9,109	97,411	116,583	19,172
045	Public Security Department	8,502	15,374	6,872	51,500	71,769	20,269
078	Department of Housing	3,759	4,815	1,056	30,944	24,601	(6,343)
024	Dept. of Treasury	14,262	12,006	(2,257)	125,133	55,936	(69,197)
049	Department of Transportation and Public Works	3,967	3,938	(29)	22,820	19,061	(3,759)
137	Department of Correction and Rehabilitation	7,394	11,477	4,083	59,620	52,159	(7,461)
123	Administration of Families and Children	10,283	12,406	2,123	46,710	60,278	13,569
010	General Court of Justice	8,656	7,439	(1,217)	32,306	33,422	1,116
087	Department of Recreation and Sports	455	753	298	12,893	3,332	(9,561)
095	Admin. of Mental Health and Anti-Addiction Svcs.	10,560	11,944	1,384	53,223	59,740	6,516
050	Department of Natural and Environmental Resources	8,114	11,260	3,146	35,743	56,950	21,206
241	Admin. for the Comprehensive Care & Devel. of Children	30,102	5,965	(24,137)	79,420	35,609	(43,811)
055	Agriculture department	162	1,560	1,398	12,961	6,954	(6,008)
127	Admin. of Socioeconomic Development of the Family	2,815	4,131	1,316	18,214	21,432	3,218
038	Justice Department	4,048	3,448	(600)	20,972	18,732	(2,240)
122	Secretariat of the Department of the Family	2,531	1,990	(540)	16,439	10,056	(6,382)
067	Department of labor and human resources	2,160	4,786	2,626	20,467	24,118	3,651
126	Vocational Rehabilitation Administration	2,155	2,105	(51)	11,279	11,059	(221)
329	Office of Socioeconomic Development	570	2,245	1,675	22,379	13,288	(9,091)
271	Techology and Innovation Services	8,344	3,085	(5,259)	14,014	13,659	(355)
124	Administration for the Support of Minors	157	1,055	898	7,103	5,922	(1,181)
043	National Guard of Puerto Rico	2,175	3,061	886	23,061	16,506	(6,555)
152	Office of the Procurator for the Elderly	1,163	1,468	305	10,833	8,570	(2,263)
016	Office of Management and Budget	138	626	489	1,904	2,819	915
298	Telecommunications Bureau	221	1,773	1,552	1,259	8,824	7,565
028	State Elections Commission	547	1,467	920	7,281	6,911	(370)
119	Dept. of Economic Development and Commerce	580	2,274	1,694	3,276	12,146	8,870
015	Governor's Office	699	487	(212)	2,645	2,393	(252)
266	Office of Public Affairs	62	-	(62)	2,879	-	(2,879)
075	Office of the Commissioner of Financial Institutions	172	266	94	1,424	1,319	(106)
023	Department of State	1,775	908	(867)	5,230	4,101	(1,129)
082	Institute of Puerto Rican Culture	629	745	117	629	3,339	2,710
120	Office of the Veteran's Attorney of Puerto Rico	69	301	232	2,444	1,422	(1,022)
105	Industrial Commission	203	363	159	1,275	1,796	521
096	Office of the Women's Advocate	347	232	(115)	1,710	1,270	(441)
022	Office of the Insurance Commissioner	91	205	113	847	1,014	167
069	Department of Consumer Affairs	97	171	73	630	811	181
155	State Office of Historic Conservation	80	264	184	531	1,397	866
030	Off. of Admin. & Transformation of HR in the Gov. of PR	55	115	60	315	530	215
281	Office of the Electoral Comptroller	7	12	5	84	53	(31)
060	Office of the Citizen Procurator	152	59	(92)	392	263	(129)
231	Office of the Patient Advocate	22	31	9	202	137	(65)
153	Ombudsman for Persons with Disabilities of PR	6	56	50	141	278	138



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November		November	YTD FY22	YTD LP	YTD Variance
		Actuals	November LP	Variance			
037	Civil Rights Commission	9	27	17	75	119	44
106	Public Housing Administration	-	36	36	164	158	(6)
272	Office of the Inspector General of the Government of PR	-	67	67	-	335	335
	Other (b)	6,991	2,343	(4,647)	69,942	10,770	(59,172)
	Unreconciled Vendor Disbursements (c)	3,392	-	(3,392)	(27,672)	-	27,672
<b>Total</b>		<b>\$299,118</b>	<b>\$345,611</b>	<b>\$46,493</b>	<b>\$1,733,740</b>	<b>\$1,860,666</b>	<b>\$126,927</b>

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.