

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of October 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.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$323M	+\$12M	\$1,200M	+\$44M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$393M	+\$69M	\$1,435M	+\$80M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2021:

Gross payroll is mainly tracking FY22 forecasts. Positive variance is driven primarily by DOE payroll variance. Negative October Police payroll variance is due to \$20M of hazard pay and \$3M of COVID-related "Premium Pay" incentives. Negative variances for the Department of Correction & Rehabilitation and Department of Health are driven by \$20M and \$7M of COVID-related "Premium Pay" incentives, respectively. These payments represent permanent variances relative to the FY22 LP payroll projection; however, this 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. Operating disbursements on behalf of the Department of Education are \$210M 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 Health disbursements are greater than forecast due to \$60M in CARES and CSLFRF 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 and CSLFRF funds held in separate bank accounts. Similarly, the -\$67M Department of Treasury variance is driven by the disbursement of \$65M of CARES and CSLRF funds via the TSA.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$94,578	\$150,904	\$56,326	\$410,141	\$552,161	\$142,019
040	Puerto Rico Police	83,095	58,660	(24,435)	269,566	234,639	(34,927)
137	Dept. of Correction and Rehabilitation	17,039	17,361	323	85,587	63,525	(22,061)
010	General Court of Justice	16,102	16,125	22	66,459	59,001	(7,459)
071	Dept. of Health	14,615	13,261	(1,354)	64,712	48,522	(16,190)
038	Dept. of Justice	5,572	7,116	1,544	24,233	26,037	1,804
045	Department of Public Security	13,169	10,559	(2,611)	39,630	38,635	(994)
123	Families and Children Administration	8,934	5,817	(3,117)	26,670	21,283	(5,387)
024	Dept. of Treasury (a)	6,597	5,949	(648)	21,336	21,768	432
127	Adm. for Socioeconomic Devt. of the Family	6,214	4,923	(1,291)	16,541	18,014	1,473
050	Dept. of Natural and Environmental Resources	3,206	5,118	1,912	14,594	18,728	4,134
067	Dept. of Labor and Human Resources	3,401	4,153	752	15,669	15,197	(472)
049	Dept. of Transportation and Public Works	4,199	5,454	1,255	20,255	19,956	(300)
095	Mental Health and Addiction Services Admin.	2,733	2,386	(347)	11,101	8,732	(2,369)
126	Vocational Rehabilitation Administration	1,926	2,347	422	9,006	8,589	(417)
028	Commonwealth Election Commission	1,396	1,016	(380)	6,760	3,718	(3,042)
122	Dept. of the Family	2,190	1,565	(625)	7,125	5,726	(1,399)
106	Public Housing Administration	2,362	1,127	(1,234)	7,981	4,125	(3,856)
124	Child Support Administration	1,735	1,517	(217)	4,981	5,552	571
312	Retirement Board	1,221	1,745	524	5,251	6,383	1,132
078	Department of Housing	1,906	1,856	(50)	7,647	6,791	(856)
311	Gaming Commission	762	802	40	3,430	2,934	(496)
087	Dept. of Sports and Recreation	986	1,226	240	4,454	4,487	33
105	Industrial Commission	897	882	(15)	3,624	3,226	(397)
241	Adm. for Integral Development of Childhood	1,161	1,136	(25)	3,423	4,158	735
015	Office of the Governor	699	918	219	2,897	3,360	463
055	Dept. of Agriculture	1,168	938	(230)	3,561	3,432	(129)
043	Puerto Rico National Guard	1,168	1,008	(160)	3,474	3,688	214
016	Office of Management and Budget	555	581	25	2,302	2,125	(177)
298	Utility Regulatory Board	541	1,042	501	2,360	3,812	1,452
119	Dept. of Economic Development and Commerce	1,203	1,242	39	4,736	4,544	(192)
069	Dept. of Consumer Affairs	517	687	170	2,301	2,514	213
023	Dept. of State	419	499	80	1,804	1,827	23
075	Off. of the Financial Institutions Commissioner	319	589	270	1,327	2,157	830
082	Institute of Puerto Rican Culture	404	298	(107)	1,886	1,089	(797)
022	Office of the Commissioner of Insurance	347	443	96	1,208	1,620	412
031	General Services Administration	433	554	122	1,868	2,028	161
152	Elderly and Retired People Advocate Office	283	347	64	1,359	1,268	(91)
271	Office of Technology & Innovation	199	284	86	748	1,040	292
060	Citizen's Advocate Office (Ombudsman)	154	200	47	634	733	99
281	Office of the Electoral Comptroller	163	187	25	662	686	24
153	Advocacy for Persons with Disabilities	249	222	(27)	724	812	88
279	Public Service Appeals Commission	150	173	23	630	633	4
096	Women's Advocate Office	130	188	58	515	689	174
329	Office of Socio-Economic and Community Development	209	216	7	923	792	(131)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY22	YTD LP	YTD Variance
139	Parole Board	115	171	55	532	624	92
155	State Historic Preservation Office	132	206	74	576	754	178
062	Cooperative Development Commission	79	104	25	328	382	53
231	Health Advocate Office	96	117	21	437	427	(10)
120	Veterans Advocate Office	75	51	(24)	226	187	(39)
068	Labor Relations Board	58	51	(7)	250	185	(64)
037	Civil Rights Commission	28	37	9	115	134	18
030	Puerto Rico Office of Human Resources Management and Trai	228	201	(26)	995	737	(258)
224	Com. Joint Inf. Comptroller	-	-	-	11	-	(11)
226	Com. Legislative Donation	62	-	(62)	254	-	(254)
266	Office of Public Affairs	32	-	(32)	136	-	(136)
034	Investigation, Prosecution and Appeals Comsn.	19	24	5	71	87	15
	Other (b)	24	-	(24)	46	-	(46)
	Unreconciled Payroll (c)	16,695	-	(16,695)	9,977	-	(9,977)
Total		\$322,949	\$334,586	\$11,637	\$1,200,054	\$1,244,256	\$44,203

Footnotes

(a) Due to ongoing RHUM maintenance, Department of the Treasury October payroll reflects an estimate for 10/31 payroll based on the 10/15 payroll.

(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	October Actuals	October LP	October Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$72,381	\$185,917	\$113,536	\$312,316	\$522,615	\$210,298
071	Health Department	98,805	97,588	(1,217)	382,353	353,169	(29,184)
311	Gaming Commission	8,519	19,032	10,513	82,989	93,052	10,063
045	Public Security Department	7,316	15,178	7,862	42,998	56,396	13,397
078	Department of Housing	1,565	5,148	3,583	27,185	19,786	(7,399)
024	Dept. of Treasury	72,633	10,734	(61,899)	110,871	43,930	(66,941)
049	Department of Transportation and Public Works	5,329	3,496	(1,833)	18,854	15,123	(3,730)
137	Department of Correction and Rehabilitation	18,272	10,777	(7,494)	52,226	40,683	(11,544)
123	Administration of Families and Children	10,573	15,161	4,588	36,427	47,872	11,446
010	General Court of Justice	7,040	6,922	(117)	23,650	25,982	2,333
087	Department of Recreation and Sports	811	710	(101)	12,438	2,579	(9,860)
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,260	14,432	2,173	42,664	47,796	5,132
050	Department of Natural and Environmental Resources	7,720	13,011	5,291	27,630	45,690	18,060
241	Admin. for the Comprehensive Care & Devel. of Children	12,986	11,522	(1,464)	49,318	29,644	(19,674)
055	Agriculture department	8,054	1,476	(6,578)	12,799	5,393	(7,406)
127	Admin. of Socioeconomic Development of the Family	2,457	5,916	3,460	15,400	17,301	1,901
038	Justice Department	2,568	5,294	2,726	16,924	15,284	(1,640)
122	Secretariat of the Department of the Family	3,275	2,678	(597)	13,908	8,066	(5,842)
067	Department of labor and human resources	3,086	4,762	1,676	18,307	19,332	1,025
126	Vocational Rehabilitation Administration	3,076	3,093	17	9,124	8,954	(170)
329	Office of Socioeconomic Development	4,568	4,228	(341)	21,808	11,043	(10,766)
271	Techology and Innovation Services	308	2,908	2,600	5,670	10,574	4,904
124	Administration for the Support of Minors	1,016	1,798	781	6,946	4,867	(2,079)
043	National Guard of Puerto Rico	3,765	4,423	657	20,887	13,445	(7,442)
152	Office of the Procurator for the Elderly	1,598	2,713	1,115	9,671	7,103	(2,568)
016	Office of Management and Budget	299	584	286	1,767	2,193	426
298	Telecommunications Bureau	234	1,492	1,258	1,038	7,051	6,013
028	State Elections Commission	1,070	1,425	354	6,734	5,444	(1,290)
119	Dept. of Economic Development and Commerce	384	2,886	2,502	2,696	9,872	7,176
015	Governor's Office	362	582	221	1,946	1,906	(40)
266	Office of Public Affairs	645	-	(645)	2,817	-	(2,817)
075	Office of the Commissioner of Financial Institutions	342	215	(127)	1,252	1,053	(200)
023	Department of State	1,384	840	(544)	3,455	3,193	(262)
082	Institute of Puerto Rican Culture	-	706	706	-	2,594	2,594
120	Office of the Veteran's Attorney of Puerto Rico	1,052	261	(791)	2,375	1,121	(1,254)
105	Industrial Commission	126	293	167	1,072	1,434	362
096	Office of the Women's Advocate	346	374	28	1,363	1,037	(326)
022	Office of the Insurance Commissioner	105	165	61	756	809	53
069	Department of Consumer Affairs	108	147	40	532	641	108
155	State Office of Historic Conservation	124	356	232	451	1,133	682
030	Off. of Admin. & Transformation of HR in the Gov. of PR	67	103	35	260	415	155
281	Office of the Electoral Comptroller	6	11	5	77	41	(36)
060	Office of the Citizen Procurator	67	56	(11)	240	203	(37)
231	Office of the Patient Advocate	21	29	8	180	106	(74)
153	Ombudsman for Persons with Disabilities of PR	12	72	60	134	222	88

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

<u>ID</u>	<u>Agency</u>	<u>October Actuals</u>	<u>October LP</u>	<u>October Variance</u>	<u>YTD FY22</u>	<u>YTD LP</u>	<u>YTD Variance</u>
037	Civil Rights Commission	11	25	14	66	92	26
106	Public Housing Administration	–	34	34	164	123	(41)
272	Office of the Inspector General of the Government of PR	–	67	67	–	268	268
	Other (b)	7,516	2,189	(5,328)	17,765	8,426	(9,339)
	Unreconciled Vendor Disbursements (c)	8,542	–	(8,542)	14,122	–	(14,122)
	Total	\$392,803	\$461,830	\$69,027	\$1,434,622	\$1,515,055	\$80,433

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.