

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of September FY22 and Q1 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**

\$300M	+\$13M	\$877M	+\$33M
September Total Payroll & Related Costs	September Variance	Q1 / YTD Total Payroll & Related Costs	Q1 / YTD Variance

**Key Vendor Disbursement Figures**

\$322M	+\$24M	\$1,042M	+\$11M
September Vendor Disbursements	September Variance	Q1 / YTD Total Vendor Disbursements	Q1 / YTD Variance

Key Takeaways for the month ended September 30, 2021:

Gross payroll is mainly tracking FY22 forecasts. Positive variance is driven primarily by DOE payroll variance. Negative variance for the Department of Correction and Rehabilitation is driven by \$19.4M of COVID-related incentives. This represents a permanent variance 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 \$97M 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 exhibits negative \$28M variance due to \$34M 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.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$94,734	\$139,470	\$44,735	\$315,558	\$401,257	\$85,699	\$315,558	\$401,257	\$85,699
040	Puerto Rico Police	61,713	58,660	(3,053)	186,471	175,979	(10,492)	186,471	175,979	(10,492)
137	Dept. of Correction and Rehabilitation	35,865	16,046	(19,819)	68,606	46,164	(22,442)	68,606	46,164	(22,442)
010	General Court of Justice	14,767	14,903	136	43,909	42,876	(1,033)	43,909	42,876	(1,033)
071	Dept. of Health	19,613	12,256	(7,357)	50,144	35,261	(14,882)	50,144	35,261	(14,882)
038	Dept. of Justice	7,383	6,577	(806)	18,695	18,921	226	18,695	18,921	226
045	Department of Public Security	9,094	9,759	665	26,480	28,076	1,596	26,480	28,076	1,596
123	Families and Children Administration	5,885	5,376	(509)	17,742	15,467	(2,276)	17,742	15,467	(2,276)
024	Dept. of Treasury	4,178	5,498	1,320	14,727	15,819	1,091	14,727	15,819	1,091
127	Adm. for Socioeconomic Devt. of the Family	3,429	4,550	1,121	10,335	13,091	2,756	10,335	13,091	2,756
050	Dept. of Natural and Environmental Resources	4,848	4,730	(118)	11,416	13,610	2,194	11,416	13,610	2,194
067	Dept. of Labor and Human Resources	5,303	3,839	(1,465)	12,276	11,044	(1,232)	12,276	11,044	(1,232)
049	Dept. of Transportation and Public Works	6,818	5,041	(1,777)	16,809	14,502	(2,307)	16,809	14,502	(2,307)
095	Mental Health and Addiction Services Admin.	2,568	2,206	(362)	7,299	6,346	(953)	7,299	6,346	(953)
126	Vocational Rehabilitation Administration	3,146	2,170	(976)	7,083	6,242	(842)	7,083	6,242	(842)
028	Commonwealth Election Commission	2,453	939	(1,514)	5,363	2,702	(2,661)	5,363	2,702	(2,661)
122	Dept. of the Family	1,661	1,446	(214)	4,937	4,161	(775)	4,937	4,161	(775)
106	Public Housing Administration	1,889	1,042	(848)	5,622	2,998	(2,624)	5,622	2,998	(2,624)
124	Child Support Administration	1,079	1,402	324	3,259	4,035	775	3,259	4,035	775
312	Retirement Board	1,547	1,612	65	4,026	4,639	612	4,026	4,639	612
078	Department of Housing	2,314	1,715	(599)	5,734	4,935	(800)	5,734	4,935	(800)
311	Gaming Commission	1,107	741	(366)	2,668	2,132	(536)	2,668	2,132	(536)
087	Dept. of Sports and Recreation	1,424	1,133	(290)	3,460	3,261	(199)	3,460	3,261	(199)
105	Industrial Commission	1,031	815	(216)	2,730	2,345	(385)	2,730	2,345	(385)
241	Adm. for Integral Development of Childhood	762	1,050	288	2,262	3,021	759	2,262	3,021	759
015	Office of the Governor	887	849	(39)	2,198	2,442	244	2,198	2,442	244
055	Dept. of Agriculture	804	867	63	2,394	2,494	100	2,394	2,494	100
043	Puerto Rico National Guard	795	931	136	2,312	2,680	368	2,312	2,680	368
016	Office of Management and Budget	627	537	(90)	1,747	1,545	(202)	1,747	1,545	(202)
298	Utility Regulatory Board	547	963	416	1,687	2,770	1,084	1,687	2,770	1,084
119	Dept. of Economic Development and Commerce	1,371	1,148	(223)	3,546	3,302	(243)	3,546	3,302	(243)
069	Dept. of Consumer Affairs	727	635	(92)	1,790	1,827	37	1,790	1,827	37
023	Dept. of State	566	461	(104)	1,386	1,328	(58)	1,386	1,328	(58)
075	Off. of the Financial Institutions Commissioner	341	545	204	1,021	1,567	546	1,021	1,567	546
082	Institute of Puerto Rican Culture	645	275	(370)	1,483	791	(692)	1,483	791	(692)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY22	YTD LP	YTD Variance
022	Office of the Commissioner of Insurance	279	409	130	861	1,177	316	861	1,177	316
031	General Services Administration	605	512	(92)	1,440	1,474	35	1,440	1,474	35
152	Elderly and Retired People Advocate Office	490	320	(170)	1,074	922	(152)	1,074	922	(152)
271	Office of Technology & Innovation	186	263	77	550	756	206	550	756	206
060	Citizen's Advocate Office (Ombudsman)	158	185	27	480	533	53	480	533	53
281	Office of the Electoral Comptroller	169	173	4	500	498	(1)	500	498	(1)
153	Advocacy for Persons with Disabilities	155	205	50	476	590	114	476	590	114
279	Public Service Appeals Commission	181	160	(21)	480	460	(19)	480	460	(19)
096	Women's Advocate Office	140	174	34	386	501	115	386	501	115
329	Office of Socio-Economic and Community Development	306	200	(106)	716	575	(140)	716	575	(140)
139	Parole Board	174	158	(17)	417	454	37	417	454	37
155	State Historic Preservation Office	162	190	28	444	548	104	444	548	104
062	Cooperative Development Commission	79	96	18	241	277	36	241	277	36
231	Health Advocate Office	134	108	(26)	341	310	(31)	341	310	(31)
120	Veterans Advocate Office	53	47	(6)	151	136	(15)	151	136	(15)
068	Labor Relations Board	76	47	(29)	192	135	(57)	192	135	(57)
037	Civil Rights Commission	28	34	6	92	97	5	92	97	5
030	Puerto Rico Office of Human Resources Management and Trai	305	186	(119)	767	536	(231)	767	536	(231)
224	Com. Joint Inf. Comptroller	-	-	-	11	-	(11)	11	-	(11)
226	Com. Legislative Donation	67	-	(67)	191	-	(191)	191	-	(191)
266	Office of Public Affairs	32	-	(32)	104	-	(104)	104	-	(104)
034	Investigation, Prosecution and Appeals Comsn.	21	22	1	51	63	12	51	63	12
	Other (a)	7	-	(7)	22	-	(22)	22	-	(22)
	Unreconciled Payroll (b)	(5,400)	-	5,400	(54)	-	54	(54)	-	54
	<b>Total</b>	<b>\$300,330</b>	<b>\$313,678</b>	<b>\$13,348</b>	<b>\$877,105</b>	<b>\$909,670</b>	<b>\$32,566</b>	<b>\$877,105</b>	<b>\$909,670</b>	<b>\$32,566</b>

Footnotes

(a) Includes gross payroll for various other agencies.

(b) 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	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$94,609	\$121,013	\$26,403	\$239,935	\$336,698	\$96,763	\$239,935	\$336,698	\$96,763
071	Health Department	78,725	71,449	(7,276)	283,548	255,581	(27,967)	283,548	255,581	(27,967)
311	Gaming Commission	16,285	21,013	4,727	74,469	74,019	(450)	74,469	74,019	(450)
045	Public Security Department	8,745	14,098	5,353	35,682	41,217	5,535	35,682	41,217	5,535
078	Department of Housing	5,775	4,724	(1,051)	25,619	14,637	(10,982)	25,619	14,637	(10,982)
024	Dept. of Treasury	12,271	10,735	(1,537)	38,238	33,196	(5,042)	38,238	33,196	(5,042)
049	Department of Transportation and Public Works	2,425	3,614	1,188	13,525	11,627	(1,898)	13,525	11,627	(1,898)
137	Department of Correction and Rehabilitation	12,699	10,227	(2,472)	33,955	29,905	(4,049)	33,955	29,905	(4,049)
123	Administration of Families and Children	9,561	11,883	2,321	25,854	32,711	6,857	25,854	32,711	6,857
010	General Court of Justice	–	6,594	6,594	16,610	19,060	2,450	16,610	19,060	2,450
087	Department of Recreation and Sports	1,473	666	(806)	11,627	1,869	(9,758)	11,627	1,869	(9,758)
095	Admin. of Mental Health and Anti-Addiction Svcs.	11,591	11,752	161	30,404	33,364	2,960	30,404	33,364	2,960
050	Department of Natural and Environmental Resources	9,213	10,979	1,766	19,910	32,679	12,770	19,910	32,679	12,770
241	Admin. for the Comprehensive Care & Devel. of Children	18,202	6,828	(11,374)	36,332	18,122	(18,210)	36,332	18,122	(18,210)
055	Agriculture department	172	1,384	1,212	4,745	3,917	(828)	4,745	3,917	(828)
127	Admin. of Socioeconomic Development of the Family	3,278	4,186	908	12,943	11,385	(1,558)	12,943	11,385	(1,558)
038	Justice Department	3,642	3,606	(35)	14,356	9,989	(4,367)	14,356	9,989	(4,367)
122	Secretariat of the Department of the Family	3,221	1,971	(1,250)	10,633	5,387	(5,245)	10,633	5,387	(5,245)
067	Department of labor and human resources	5,649	4,455	(1,194)	15,221	14,570	(651)	15,221	14,570	(651)
126	Vocational Rehabilitation Administration	2,467	2,154	(313)	6,048	5,862	(187)	6,048	5,862	(187)
329	Office of Socioeconomic Development	700	2,553	1,852	17,240	6,815	(10,425)	17,240	6,815	(10,425)
271	Techology and Innovation Services	2,406	2,732	325	5,362	7,666	2,304	5,362	7,666	2,304
124	Administration for the Support of Minors	909	1,144	236	5,930	3,069	(2,860)	5,930	3,069	(2,860)
043	National Guard of Puerto Rico	5,048	3,228	(1,820)	17,121	9,022	(8,099)	17,121	9,022	(8,099)
152	Office of the Procurator for the Elderly	4,068	1,648	(2,420)	8,073	4,390	(3,683)	8,073	4,390	(3,683)
016	Office of Management and Budget	563	558	(5)	1,468	1,609	140	1,468	1,609	140
298	Telecommunications Bureau	215	1,595	1,380	804	5,559	4,755	804	5,559	4,755
028	State Elections Commission	3,021	1,382	(1,639)	5,663	4,020	(1,644)	5,663	4,020	(1,644)
119	Dept. of Economic Development and Commerce	472	2,261	1,789	2,313	6,986	4,674	2,313	6,986	4,674
015	Governor's Office	800	473	(327)	1,584	1,323	(261)	1,584	1,323	(261)
266	Office of Public Affairs	1,008	–	(1,008)	2,171	–	(2,171)	2,171	–	(2,171)



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY22	YTD LP	YTD Variance
075	Office of the Commissioner of Financial Institutions	168	238	69	910	837	(73)	910	837	(73)
023	Department of State	677	807	130	2,071	2,354	282	2,071	2,354	282
082	Institute of Puerto Rican Culture	–	668	668	–	1,887	1,887	–	1,887	1,887
120	Office of the Veteran's Attorney of Puerto Rico	207	268	61	1,323	861	(462)	1,323	861	(462)
105	Industrial Commission	236	324	88	946	1,141	195	946	1,141	195
096	Office of the Women's Advocate	169	246	78	1,017	664	(354)	1,017	664	(354)
022	Office of the Insurance Commissioner	137	183	46	651	644	(7)	651	644	(7)
069	Department of Consumer Affairs	135	152	17	425	493	68	425	493	68
155	State Office of Historic Conservation	116	265	149	327	778	450	327	778	450
030	Off. of Admin. & Transformation of HR in the Gov. of PR	59	102	43	192	312	120	192	312	120
281	Office of the Electoral Comptroller	7	11	4	71	30	(41)	71	30	(41)
060	Office of the Citizen Procurator	42	53	10	173	147	(26)	173	147	(26)
231	Office of the Patient Advocate	14	27	13	158	77	(82)	158	77	(82)
153	Ombudsman for Persons with Disabilities of PR	16	55	38	122	150	28	122	150	28
037	Civil Rights Commission	15	24	9	55	67	12	55	67	12
106	Public Housing Administration	–	32	32	164	89	(75)	164	89	(75)
272	Office of the Inspector General of the Government of PR	–	67	67	–	201	201	–	201	201
	Other (b)	2,381	2,122	(258)	10,249	6,238	(4,011)	10,249	6,238	(4,011)
	Unreconciled Vendor Disbursements (c)	(1,156)	–	1,156	5,580	–	(5,580)	5,580	–	(5,580)
<b>Total</b>		<b>\$322,437</b>	<b>\$346,547</b>	<b>\$24,110</b>	<b>\$1,041,819</b>	<b>\$1,053,225</b>	<b>\$11,406</b>	<b>\$1,041,819</b>	<b>\$1,053,225</b>	<b>\$11,406</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.