

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of April 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>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- The TSA Liquidity Plan Reforecast accounts for the re-certified FY22 budget and fiscal plan which account for upward revised revenue projections, Plan related disbursements, and other budgetary changes.
<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 Reforecast  
Vendor Disbursements and Gross Payroll - All agencies*

**Key Payroll Figures**

\$293M	+\$86M	\$3,061M	+\$318M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$355M	+\$78M	\$3,398M	+\$400M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2022:

The largest driver of positive +\$318M overall payroll variance is \$182M lower than projected Department of Education payroll year-to-date, primarily in the federal fund category. Additionally, operating disbursements on behalf of the Department of Education are \$135M YTD lower than expected. These variances are also 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 \$38M in CARES and CSLFRF assistance paid through the TSA to vendors during Q3. 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 \$43M 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 also expected to be cash flow neutral as they are supported by federal fund receipts. Finally, the negative \$9M variance in Technology & Innovation Services is due to one large annual payment and is expected to unwind throughout the remainder of FY22.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$107,338	\$156,622	\$49,284	\$1,149,534	\$1,331,656	\$182,122
040	Puerto Rico Police	65,975	58,660	(7,315)	657,544	643,981	(13,563)
137	Dept. of Correction and Rehabilitation	18,909	18,019	(890)	188,730	189,459	729
010	General Court of Justice	14,374	16,736	2,362	156,623	161,883	5,260
071	Dept. of Health	14,596	13,763	(832)	154,253	147,630	(6,623)
038	Dept. of Justice	5,782	7,385	1,604	60,055	64,568	4,514
045	Department of Public Security	8,627	10,959	2,332	93,473	100,409	6,936
123	Families and Children Administration	7,187	6,037	(1,150)	64,426	62,345	(2,081)
024	Dept. of Treasury	6,907	6,174	(733)	63,033	60,217	(2,817)
127	Adm. for Socioeconomic Devt. of the Family	4,416	5,110	694	38,593	43,527	4,933
050	Dept. of Natural and Environmental Resources	3,719	5,312	1,593	34,883	41,572	6,689
067	Dept. of Labor and Human Resources	3,254	4,311	1,057	36,339	39,294	2,955
049	Dept. of Transportation and Public Works	4,434	5,660	1,226	45,560	50,507	4,947
095	Mental Health and Addiction Services Admin.	2,333	2,477	144	25,448	25,541	92
126	Vocational Rehabilitation Administration	2,521	2,436	(84)	21,542	22,440	898
028	Commonwealth Election Commission	1,402	1,054	(348)	15,348	13,860	(1,487)
122	Dept. of the Family	1,819	1,624	(194)	17,300	16,824	(476)
106	Public Housing Administration	1,804	1,170	(634)	20,170	16,936	(3,234)
124	Child Support Administration	1,326	1,575	249	11,858	13,304	1,446
312	Retirement Board	1,164	1,811	646	12,982	15,048	2,066
078	Department of Housing	2,096	1,926	(169)	20,906	19,818	(1,088)
311	Gaming Commission	800	832	32	8,603	8,465	(138)
087	Dept. of Sports and Recreation	972	1,273	301	10,442	11,371	929
105	Industrial Commission	825	915	90	8,861	8,923	61
241	Adm. for Integral Development of Childhood	867	1,179	312	8,091	9,508	1,418
015	Office of the Governor	690	953	263	7,227	7,991	765
055	Dept. of Agriculture	770	973	204	8,501	9,026	526
043	Puerto Rico National Guard	689	1,046	357	7,955	9,046	1,091
016	Office of Management and Budget	585	603	18	5,732	5,736	4
298	Utility Regulatory Board	578	1,081	503	5,742	7,599	1,856
119	Dept. of Economic Development and Commerce	1,236	1,289	53	12,277	12,185	(92)
069	Dept. of Consumer Affairs	605	713	108	5,668	6,181	513
023	Dept. of State	430	518	88	4,319	4,640	321
075	Off. of the Financial Institutions Commissioner	378	612	234	3,559	4,323	765
082	Institute of Puerto Rican Culture	380	309	(71)	4,375	3,977	(398)
022	Office of the Commissioner of Insurance	289	460	171	2,956	3,532	575
031	General Services Administration	458	575	118	4,657	4,993	336
152	Elderly and Retired People Advocate Office	280	360	80	3,145	3,353	208
271	Office of Technology & Innovation	211	295	84	1,992	2,277	285
060	Citizen's Advocate Office (Ombudsman)	159	208	49	1,729	1,868	138

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY22	YTD RF	YTD Variance
281	Office of the Electoral Comptroller	164	195	31	1,688	1,757	69
153	Advocacy for Persons with Disabilities	147	230	84	1,689	1,939	251
279	Public Service Appeals Commission	142	180	38	1,522	1,627	105
096	Women's Advocate Office	136	196	59	1,330	1,522	192
329	Office of Socio-Economic and Community Development	215	225	9	2,385	2,372	(13)
139	Parole Board	146	177	31	1,325	1,469	143
155	State Historic Preservation Office	129	214	85	1,377	1,654	277
062	Cooperative Development Commission	73	108	35	865	918	53
231	Health Advocate Office	86	121	35	984	1,090	107
120	Veterans Advocate Office	46	53	7	527	531	4
068	Labor Relations Board	54	53	(1)	588	569	(19)
037	Civil Rights Commission	37	38	1	342	335	(7)
030	Puerto Rico Office of Human Resources Management and Trai	236	209	(27)	2,486	2,317	(169)
224	Com. Joint Inf. Comptroller	-	-	-	11	11	-
226	Com. Legislative Donation	63	-	(63)	652	391	(262)
266	Office of Public Affairs	32	-	(32)	336	206	(130)
034	Investigation, Prosecution and Appeals Comsn.	17	25	8	178	203	25
	Other (a)	204	34,003	33,799	255	136,061	135,806
	Unreconciled Payroll (b)	275	-	(275)	37,708	17,667	(20,041)
<b>Total</b>		<b>\$293,386</b>	<b>\$379,042</b>	<b>\$85,657</b>	<b>\$3,060,678</b>	<b>\$3,378,452</b>	<b>\$317,773</b>

Footnotes

(a) Includes gross payroll for various other agencies, as well as the positive variance from budgeted amounts not disbursed in H1. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

(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	April Actuals	April LP	April Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$76,212	\$116,092	\$39,880	\$860,639	\$995,837	\$135,198
071	Health Department	100,016	73,133	(26,882)	814,470	807,947	(6,523)
311	Gaming Commission	18,782	25,846	7,064	179,241	207,493	28,253
045	Public Security Department	10,164	16,202	6,039	99,424	120,412	20,988
078	Department of Housing	1,156	4,995	3,840	42,411	52,488	10,077
024	Dept. of Treasury	23,563	13,107	(10,456)	231,287	185,104	(46,183)
049	Department of Transportation and Public Works	4,711	4,227	(484)	42,680	41,520	(1,160)
137	Department of Correction and Rehabilitation	7,607	12,565	4,958	100,561	113,989	13,428
123	Administration of Families and Children	10,576	13,287	2,712	103,095	109,318	6,223
010	General Court of Justice	6,743	8,157	1,414	87,961	71,839	(16,122)
087	Department of Recreation and Sports	804	826	22	16,441	16,622	181
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,341	12,498	3,157	100,954	112,833	11,879
050	Department of Natural and Environmental Resources	3,088	11,857	8,769	58,598	83,731	25,134
241	Admin. for the Comprehensive Care & Devel. of Children	24,961	6,002	(18,959)	163,550	120,185	(43,365)
055	Agriculture department	281	1,710	1,428	13,673	19,455	5,782
127	Admin. of Socioeconomic Development of the Family	4,633	4,345	(289)	31,325	37,788	6,463
038	Justice Department	2,213	3,588	1,376	38,891	39,405	515
122	Secretariat of the Department of the Family	7,399	2,109	(5,290)	43,911	31,032	(12,879)
067	Department of labor and human resources	3,444	5,183	1,739	34,737	42,717	7,980
126	Vocational Rehabilitation Administration	3,515	2,206	(1,308)	23,957	22,701	(1,256)
329	Office of Socioeconomic Development	305	2,259	1,954	29,123	38,254	9,130
271	Techology and Innovation Services	912	3,379	2,467	36,627	27,188	(9,439)
124	Administration for the Support of Minors	2,964	1,083	(1,881)	14,246	12,291	(1,956)
043	National Guard of Puerto Rico	1,705	3,111	1,405	36,107	38,489	2,382
152	Office of the Procurator for the Elderly	952	1,488	536	18,928	20,036	1,108
016	Office of Management and Budget	206	684	477	3,564	4,709	1,145
298	Telecommunications Bureau	102	1,943	1,841	2,117	8,267	6,150
028	State Elections Commission	757	1,537	780	10,348	13,608	3,260
119	Dept. of Economic Development and Commerce	885	2,412	1,528	6,799	13,391	6,592
015	Governor's Office	313	515	202	6,625	5,632	(993)
266	Office of Public Affairs	472	-	(472)	4,565	3,060	(1,505)
075	Office of the Commissioner of Financial Institutions	353	292	(61)	2,708	2,652	(56)
023	Department of State	265	993	728	10,227	9,586	(641)
082	Institute of Puerto Rican Culture	35	810	774	133	3,057	2,924
120	Office of the Veteran's Attorney of Puerto Rico	594	330	(264)	5,848	4,739	(1,109)
105	Industrial Commission	286	398	112	2,385	2,843	458
189	Forensic Science Bureau	302	363	61	2,320	2,269	(51)
096	Office of the Women's Advocate	241	241	(1)	4,054	3,464	(590)
022	Office of the Insurance Commissioner	221	225	4	1,438	1,707	269
069	Department of Consumer Affairs	145	187	42	1,268	1,432	164



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD FY22	YTD RF	YTD Variance
155	State Office of Historic Conservation	156	279	123	1,450	1,813	363
030	Off. of Admin. & Transformation of HR in the Gov. of PR	101	126	25	839	830	(8)
281	Office of the Electoral Comptroller	29	13	(16)	136	139	3
060	Office of the Citizen Procurator	41	65	24	667	664	(3)
231	Office of the Patient Advocate	10	34	24	331	372	41
153	Ombudsman for Persons with Disabilities of PR	19	59	40	451	575	124
037	Civil Rights Commission	20	29	10	167	185	18
106	Public Housing Administration	-	39	39	164	310	147
272	Office of the Inspector General of the Government of PR	-	67	67	-	268	268
	Other (b)	17,527	72,703	55,176	68,737	325,068	256,331
	Unreconciled Vendor Disbursements (c)	5,980	-	(5,980)	37,969	19,071	(18,897)
<b>Total</b>		<b>\$355,106</b>	<b>\$433,601</b>	<b>\$78,495</b>	<b>\$3,398,145</b>	<b>\$3,798,385</b>	<b>\$400,240</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, as well as the positive variance from budgeted amounts not disbursed in H1. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

(c) Due to the timing and reconciliation between PRIFAS and cash activity data.