

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of January 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

\$277M	+\$47M	\$2,213M	+\$112M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$285M	+\$84M	\$2,326M	+\$287M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2022:

Positive +\$112M overall payroll variance is driven by \$186M lower than projected Department of Education payroll year-to-date, primarily in the federal fund category. 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 are cash flow neutral as the TSA is 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. Operating disbursements on behalf of the Department of Education are \$318M 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 \$69M 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 \$53M 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. Negative \$11M January variance for Technology & Innovation Services is driven by one large annual payment. This variance 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	January Actuals	January LP	January Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$97,352	\$145,187	\$47,835	\$842,543	\$1,028,618	\$186,075
040	Puerto Rico Police	59,227	58,660	(567)	468,569	444,432	(24,137)
137	Dept. of Correction and Rehabilitation	16,084	16,704	620	138,071	118,341	(19,730)
010	General Court of Justice	14,338	15,514	1,176	113,554	109,912	(3,642)
071	Dept. of Health	14,165	12,759	(1,407)	110,259	90,392	(19,867)
038	Dept. of Justice	5,774	6,846	1,072	42,688	48,504	5,816
045	Department of Public Security	8,434	10,159	1,725	67,808	71,973	4,165
123	Families and Children Administration	5,877	5,596	(281)	45,617	39,648	(5,969)
024	Dept. of Treasury	5,930	5,724	(207)	41,882	40,551	(1,331)
127	Adm. for Socioeconomic Devt. of the Family	3,273	4,737	1,464	27,666	33,558	5,891
050	Dept. of Natural and Environmental Resources	3,109	4,924	1,816	24,789	34,888	10,098
067	Dept. of Labor and Human Resources	3,273	3,996	724	26,425	28,311	1,886
049	Dept. of Transportation and Public Works	3,974	5,247	1,273	33,286	37,175	3,890
095	Mental Health and Addiction Services Admin.	2,356	2,296	(60)	18,622	16,267	(2,355)
126	Vocational Rehabilitation Administration	1,850	2,258	408	15,167	16,001	834
028	Commonwealth Election Commission	1,340	978	(362)	11,251	6,925	(4,326)
122	Dept. of the Family	1,585	1,506	(79)	12,326	10,668	(1,659)
106	Public Housing Administration	2,150	1,085	(1,066)	14,705	7,684	(7,021)
124	Child Support Administration	1,042	1,460	418	8,448	10,343	1,895
312	Retirement Board	1,208	1,678	471	9,476	11,891	2,415
078	Department of Housing	2,043	1,786	(257)	14,648	12,650	(1,998)
311	Gaming Commission	806	772	(35)	6,154	5,467	(688)
087	Dept. of Sports and Recreation	961	1,180	218	7,567	8,359	792
105	Industrial Commission	839	848	10	6,334	6,011	(324)
241	Adm. for Integral Development of Childhood	709	1,093	384	5,802	7,746	1,944
015	Office of the Governor	700	883	184	5,122	6,259	1,137
055	Dept. of Agriculture	791	902	112	6,172	6,393	222
043	Puerto Rico National Guard	701	970	269	5,830	6,870	1,039
016	Office of Management and Budget	548	559	11	4,027	3,960	(67)
298	Utility Regulatory Board	539	1,002	464	4,088	7,102	3,013
119	Dept. of Economic Development and Commerce	1,210	1,195	(15)	8,568	8,466	(102)
069	Dept. of Consumer Affairs	513	661	148	4,024	4,683	659
023	Dept. of State	384	480	96	3,084	3,403	319
075	Off. of the Financial Institutions Commissioner	383	567	184	2,416	4,017	1,602
082	Institute of Puerto Rican Culture	396	286	(110)	3,216	2,029	(1,187)
022	Office of the Commissioner of Insurance	276	426	150	2,087	3,018	931
031	General Services Administration	453	533	81	3,291	3,779	487
152	Elderly and Retired People Advocate Office	279	333	55	2,285	2,363	78
271	Office of Technology & Innovation	202	273	72	1,374	1,938	564
060	Citizen's Advocate Office (Ombudsman)	155	193	38	1,244	1,366	123
281	Office of the Electoral Comptroller	167	180	14	1,195	1,278	83
153	Advocacy for Persons with Disabilities	152	214	62	1,229	1,513	284
279	Public Service Appeals Commission	146	167	20	1,100	1,180	80
096	Women's Advocate Office	147	181	34	937	1,284	347
329	Office of Socio-Economic and Community Development	216	208	(7)	1,746	1,475	(271)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY22	YTD LP	YTD Variance
139	Parole Board	122	164	42	928	1,163	236
155	State Historic Preservation Office	133	198	66	986	1,405	419
062	Cooperative Development Commission	123	100	(23)	636	711	75
231	Health Advocate Office	88	112	24	725	795	70
120	Veterans Advocate Office	46	49	3	378	349	(29)
068	Labor Relations Board	54	49	(5)	426	345	(81)
037	Civil Rights Commission	36	35	(1)	229	249	19
030	Puerto Rico Office of Human Resources Management and Trai	232	194	(38)	1,765	1,373	(392)
224	Com. Joint Inf. Comptroller	-	-	-	11	-	(11)
226	Com. Legislative Donation	63	-	(63)	454	-	(454)
266	Office of Public Affairs	33	-	(33)	239	-	(239)
034	Investigation, Prosecution and Appeals Comsn.	17	23	6	128	161	34
	Other (a)	-	-	-	1,196	-	(1,196)
	Unreconciled Payroll (b)	10,488	-	(10,488)	28,154	-	(28,154)
Total		\$277,488	\$324,132	\$46,644	\$2,212,949	\$2,325,242	\$112,293

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	January Actuals	January LP	January Variance	YTD FY22	YTD LP	YTD Variance
081	Dept. of Education	\$84,951	\$123,856	\$38,905	\$575,279	\$893,332	\$318,053
071	Health Department	62,541	75,169	12,628	568,744	577,009	8,265
311	Gaming Commission	4,392	24,890	20,499	121,696	164,925	43,229
045	Public Security Department	10,191	15,285	5,094	69,286	100,833	31,547
078	Department of Housing	596	5,008	4,411	33,628	34,603	975
024	Dept. of Treasury	15,301	12,272	(3,028)	152,509	80,198	(72,311)
049	Department of Transportation and Public Works	3,677	4,055	378	29,695	27,048	(2,647)
137	Department of Correction and Rehabilitation	5,250	11,622	6,372	72,621	75,312	2,691
123	Administration of Families and Children	10,035	12,892	2,857	66,591	86,497	19,906
010	General Court of Justice	10,775	7,496	(3,279)	52,357	48,364	(3,993)
087	Department of Recreation and Sports	891	753	(138)	14,427	4,839	(9,588)
095	Admin. of Mental Health and Anti-Addiction Svcs.	10,778	12,396	1,618	73,422	84,885	11,463
050	Department of Natural and Environmental Resources	2,449	11,793	9,344	39,593	80,690	41,096
241	Admin. for the Comprehensive Care & Devel. of Children	10,797	6,791	(4,006)	103,249	49,929	(53,320)
055	Agriculture department	73	1,566	1,493	13,144	10,084	(3,060)
127	Admin. of Socioeconomic Development of the Family	3,578	4,414	836	23,313	30,514	7,201
038	Justice Department	4,038	3,762	(276)	28,247	26,496	(1,751)
122	Secretariat of the Department of the Family	5,427	2,103	(3,324)	27,856	14,362	(13,494)
067	Department of labor and human resources	2,482	5,081	2,598	26,106	34,159	8,053
126	Vocational Rehabilitation Administration	2,477	2,262	(215)	15,940	15,720	(220)
329	Office of Socioeconomic Development	142	2,540	2,398	28,032	18,631	(9,401)
271	Techology and Innovation Services	14,579	3,085	(11,494)	29,134	19,828	(9,306)
124	Administration for the Support of Minors	1,104	1,167	64	8,624	8,357	(267)
043	National Guard of Puerto Rico	1,767	3,267	1,500	27,006	23,224	(3,782)
152	Office of the Procurator for the Elderly	1,491	1,654	163	14,771	12,044	(2,727)
016	Office of Management and Budget	151	630	479	2,313	4,075	1,762
298	Telecommunications Bureau	190	1,878	1,688	1,617	12,482	10,865
028	State Elections Commission	659	1,467	808	8,329	9,845	1,516
119	Dept. of Economic Development and Commerce	1,048	2,474	1,425	4,946	17,130	12,184
015	Governor's Office	255	504	249	3,833	3,416	(417)
266	Office of Public Affairs	13	-	(13)	3,074	-	(3,074)
075	Office of the Commissioner of Financial Institutions	413	282	(131)	2,045	1,866	(179)
023	Department of State	173	915	743	6,078	5,924	(153)
082	Institute of Puerto Rican Culture	30	745	715	42	4,829	4,787
120	Office of the Veteran's Attorney of Puerto Rico	579	311	(268)	4,130	2,034	(2,096)
105	Industrial Commission	169	383	214	1,623	2,541	919
189	Forensic Science Bureau	156	333	177	1,079	2,148	1,069
096	Office of the Women's Advocate	675	254	(421)	3,101	1,797	(1,304)
022	Office of the Insurance Commissioner	113	216	104	1,035	1,434	399
069	Department of Consumer Affairs	138	177	38	900	1,158	258
155	State Office of Historic Conservation	376	285	(91)	1,064	1,978	914
030	Off. of Admin. & Transformation of HR in the Gov. of PR	66	117	51	437	762	324
281	Office of the Electoral Comptroller	10	12	2	99	78	(22)
060	Office of the Citizen Procurator	4	59	55	425	382	(43)
231	Office of the Patient Advocate	21	31	10	266	199	(67)

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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>January Actuals</u>	<u>January LP</u>	<u>January Variance</u>	<u>YTD FY22</u>	<u>YTD LP</u>	<u>YTD Variance</u>
153	Ombudsman for Persons with Disabilities of PR	52	59	7	386	398	12
037	Civil Rights Commission	48	27	(21)	123	172	49
106	Public Housing Administration	–	36	36	164	230	66
272	Office of the Inspector General of the Government of PR	–	67	67	–	469	469
	Other (b)	4,628	2,362	(2,266)	37,512	15,474	(22,038)
	Unreconciled Vendor Disbursements (c)	4,766	–	(4,766)	25,857	–	(25,857)
	Total	\$284,516	\$368,806	\$84,290	\$2,325,748	\$2,612,703	\$286,955

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

(b) Includes vendor payments from various other agencies.

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