

Requirement 1 (B)



Puerto Rico Department of Treasury

Consolidated TSA Cash Outlays - Vendor Payments

and Gross Payroll for All Agencies

For the month of March FY22 and Q3 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.
Liquidity Plan Reforecast (RF or "Reforecast")	- 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.
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 Reforecast
Vendor Disbursements and Gross Payroll - All agencies*

Key Payroll Figures

\$273M	+\$85M	\$832M	+\$232M	\$2,767M	+\$232M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$398M	+\$34M	\$1,004M	+\$320M	\$3,043M	+\$322M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

The largest driver of positive +\$232M overall payroll variance is \$133M lower than projected Department of Education payroll year-to-date, primarily in the federal fund category. Operating disbursements on behalf of the Department of Education are \$95M 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 \$25M 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 \$24M 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 \$12M 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	March Actuals	March RF	March Variance	3Q Actuals	3Q RF	3Q Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$102,812	\$145,187	\$42,375	\$296,837	\$429,843	\$133,007	\$1,042,028	\$1,175,034	\$133,007
040	Puerto Rico Police	55,778	58,660	2,882	182,227	175,979	(6,248)	591,569	585,321	(6,248)
137	Dept. of Correction and Rehabilitation	15,550	16,704	1,154	47,754	49,453	1,699	169,741	171,440	1,699
010	General Court of Justice	14,205	15,514	1,309	42,880	45,931	3,051	142,097	145,147	3,051
071	Dept. of Health	14,840	12,759	(2,082)	43,506	37,773	(5,733)	139,600	133,867	(5,733)
038	Dept. of Justice	5,764	6,846	1,082	17,353	20,269	2,916	54,267	57,183	2,916
045	Department of Public Security	8,385	10,159	1,774	25,407	30,076	4,669	84,781	89,450	4,669
123	Families and Children Administration	5,778	5,596	(182)	17,501	16,568	(933)	57,241	56,308	(933)
024	Dept. of Treasury	5,466	5,724	257	18,999	16,945	(2,054)	56,096	54,042	(2,054)
127	Adm. for Socioeconomic Devt. of the Family	3,241	4,737	1,496	9,771	14,023	4,252	34,165	38,417	4,252
050	Dept. of Natural and Environmental Resources	3,163	4,924	1,762	9,468	14,579	5,111	31,149	36,260	5,111
067	Dept. of Labor and Human Resources	3,293	3,996	703	9,914	11,831	1,917	33,066	34,983	1,917
049	Dept. of Transportation and Public Works	3,896	5,247	1,352	11,794	15,535	3,741	41,106	44,846	3,741
095	Mental Health and Addiction Services Admin.	2,235	2,296	61	6,844	6,798	(47)	23,110	23,064	(47)
126	Vocational Rehabilitation Administration	1,919	2,258	340	5,702	6,686	985	19,019	20,003	985
028	Commonwealth Election Commission	1,329	978	(352)	4,008	2,894	(1,114)	13,920	12,806	(1,114)
122	Dept. of the Family	1,575	1,506	(69)	4,731	4,458	(273)	15,472	15,199	(273)
106	Public Housing Administration	1,780	1,085	(696)	5,789	3,211	(2,578)	18,344	15,766	(2,578)
124	Child Support Administration	1,037	1,460	423	3,118	4,322	1,204	10,525	11,729	1,204
312	Retirement Board	1,148	1,678	530	3,549	4,969	1,420	11,818	13,238	1,420
078	Department of Housing	2,068	1,786	(283)	6,189	5,286	(902)	18,794	17,892	(902)
311	Gaming Commission	806	772	(34)	2,454	2,284	(170)	7,803	7,633	(170)
087	Dept. of Sports and Recreation	935	1,180	245	2,865	3,493	628	9,470	10,098	628
105	Industrial Commission	843	848	6	2,524	2,512	(13)	8,020	8,007	(13)
241	Adm. for Integral Development of Childhood	700	1,093	393	2,130	3,237	1,107	7,222	8,329	1,107
015	Office of the Governor	703	883	180	2,110	2,616	506	6,533	7,038	506
055	Dept. of Agriculture	773	902	130	2,350	2,672	322	7,731	8,053	322
043	Puerto Rico National Guard	715	970	255	2,137	2,871	734	7,267	8,000	734
016	Office of Management and Budget	558	559	1	1,667	1,655	(13)	5,146	5,133	(13)
298	Utility Regulatory Board	536	1,002	467	1,612	2,968	1,355	5,162	6,517	1,355
119	Dept. of Economic Development and Commerce	1,227	1,195	(32)	3,662	3,538	(125)	11,020	10,896	(125)
069	Dept. of Consumer Affairs	518	661	143	1,551	1,957	406	5,062	5,468	406
023	Dept. of State	394	480	86	1,182	1,422	240	3,882	4,122	240
075	Off. of the Financial Institutions Commissioner	375	567	192	1,148	1,679	531	3,181	3,712	531
082	Institute of Puerto Rican Culture	374	286	(88)	1,175	848	(328)	3,995	3,668	(328)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March RF	March Variance	3Q Actuals	3Q RF	3Q Variance	YTD FY22	YTD RF	YTD Variance
022	Office of the Commissioner of Insurance	292	426	134	857	1,261	404	2,668	3,072	404
031	General Services Administration	453	533	80	1,356	1,579	223	4,195	4,418	223
152	Elderly and Retired People Advocate Office	292	333	41	858	987	129	2,865	2,994	129
271	Office of Technology & Innovation	198	273	75	609	810	200	1,782	1,982	200
060	Citizen's Advocate Office (Ombudsman)	163	193	30	480	571	91	1,569	1,660	91
281	Office of the Electoral Comptroller	164	180	16	496	534	38	1,524	1,562	38
153	Advocacy for Persons with Disabilities	158	214	55	465	632	167	1,542	1,709	167
279	Public Service Appeals Commission	138	167	29	426	493	67	1,380	1,447	67
096	Women's Advocate Office	130	181	51	404	537	133	1,194	1,327	133
329	Office of Socio-Economic and Community Development	214	208	(5)	639	616	(22)	2,169	2,147	(22)
139	Parole Board	125	164	40	374	486	112	1,179	1,292	112
155	State Historic Preservation Office	130	198	69	395	587	192	1,248	1,440	192
062	Cooperative Development Commission	76	100	25	280	297	17	793	810	17
231	Health Advocate Office	86	112	26	261	332	72	897	969	72
120	Veterans Advocate Office	48	49	1	148	146	(3)	480	478	(3)
068	Labor Relations Board	53	49	(5)	162	144	(17)	534	516	(17)
037	Civil Rights Commission	37	35	(2)	112	104	(8)	305	297	(8)
030	Puerto Rico Office of Human Resources Management and Trai	235	194	(41)	716	574	(142)	2,250	2,108	(142)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	11	11	-
226	Com. Legislative Donation	72	-	(72)	198	-	(198)	589	391	(198)
266	Office of Public Affairs	32	-	(32)	97	-	(97)	304	206	(97)
034	Investigation, Prosecution and Appeals Comsn.	17	23	6	50	67	17	161	178	17
	Other (a)	-	34,003	34,003	-	102,008	102,008	51	102,059	102,008
	Unreconciled Payroll (b)	5,190	-	(5,190)	20,537	-	(20,537)	38,204	17,667	(20,537)
	Total	\$273,024	\$358,134	\$85,110	\$831,832	\$1,063,948	\$232,117	\$2,767,293	\$2,999,409	\$232,117

Footnotes

(a) Includes gross payroll for various other agencies, as well as the difference between the original FY22 LP and FY22 Reforecast.

(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	March Actuals	March RF	March Variance	3Q Actuals	3Q RF	3Q Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$110,711	\$130,553	\$19,842	\$294,100	\$389,417	\$95,317	\$784,428	\$879,745	\$95,317
071	Health Department	84,319	74,737	(9,582)	208,251	228,611	20,360	714,454	734,814	20,360
311	Gaming Commission	16,412	17,071	659	43,154	64,342	21,188	160,458	181,647	21,188
045	Public Security Department	11,891	14,651	2,760	30,165	45,115	14,949	89,260	104,209	14,949
078	Department of Housing	4,049	4,523	474	8,224	14,461	6,237	41,256	47,493	6,237
024	Dept. of Treasury	34,971	10,737	(24,234)	70,515	34,789	(35,726)	207,723	171,997	(35,726)
049	Department of Transportation and Public Works	4,250	3,381	(869)	11,951	11,275	(676)	37,969	37,293	(676)
137	Department of Correction and Rehabilitation	10,333	10,987	654	25,583	34,054	8,470	92,954	101,424	8,470
123	Administration of Families and Children	14,192	13,200	(992)	35,964	39,475	3,512	92,520	96,031	3,512
010	General Court of Justice	14,942	7,199	(7,743)	39,636	22,100	(17,536)	81,218	63,682	(17,536)
087	Department of Recreation and Sports	533	753	221	2,102	2,260	158	15,638	15,796	158
095	Admin. of Mental Health and Anti-Addiction Svcs.	10,204	12,516	2,312	28,969	37,691	8,723	91,613	100,335	8,723
050	Department of Natural and Environmental Resources	7,184	11,077	3,892	18,366	34,730	16,364	55,510	71,874	16,364
241	Admin. for the Comprehensive Care & Devel. of Children	24,513	7,314	(17,199)	46,137	21,731	(24,406)	138,589	114,183	(24,406)
055	Agriculture department	98	1,546	1,448	320	4,674	4,353	13,391	17,745	4,353
127	Admin. of Socioeconomic Development of the Family	1,899	4,593	2,694	6,957	13,708	6,751	26,692	33,443	6,751
038	Justice Department	4,585	3,826	(759)	12,469	11,608	(861)	36,678	35,817	(861)
122	Secretariat of the Department of the Family	4,188	2,174	(2,014)	14,082	6,493	(7,589)	36,512	28,922	(7,589)
067	Department of labor and human resources	2,140	4,012	1,872	7,669	13,910	6,241	31,293	37,534	6,241
126	Vocational Rehabilitation Administration	3,288	2,353	(936)	6,979	7,031	53	20,442	20,495	53
329	Office of Socioeconomic Development	367	2,726	2,359	928	8,104	7,176	28,818	35,995	7,176
271	Techology and Innovation Services	1,796	3,085	1,289	21,160	9,254	(11,906)	35,715	23,809	(11,906)
124	Administration for the Support of Minors	1,778	1,239	(539)	3,762	3,687	(75)	11,282	11,207	(75)
043	National Guard of Puerto Rico	5,202	3,397	(1,805)	9,163	10,140	976	34,402	35,378	976
152	Office of the Procurator for the Elderly	1,628	1,772	143	4,695	5,267	572	17,976	18,548	572
016	Office of Management and Budget	627	610	(16)	1,196	1,863	667	3,358	4,025	667
298	Telecommunications Bureau	217	1,316	1,099	588	4,897	4,309	2,015	6,324	4,309
028	State Elections Commission	562	1,467	905	1,921	4,401	2,480	9,591	12,071	2,480
119	Dept. of Economic Development and Commerce	652	2,138	1,486	2,016	7,080	5,064	5,914	10,978	5,064
015	Governor's Office	1,724	514	(1,209)	2,734	1,539	(1,195)	6,312	5,117	(1,195)
266	Office of Public Affairs	294	-	(294)	1,033	-	(1,033)	4,094	3,060	(1,033)
075	Office of the Commissioner of Financial Institutions	154	193	39	722	728	5	2,354	2,360	5
023	Department of State	3,028	872	(2,156)	4,058	2,689	(1,369)	9,962	8,593	(1,369)
082	Institute of Puerto Rican Culture	28	745	717	86	2,235	2,149	98	2,247	2,149
120	Office of the Veteran's Attorney of Puerto Rico	552	254	(298)	1,703	857	(846)	5,254	4,408	(846)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	March Actuals	March RF	March Variance	3Q Actuals	3Q RF	3Q Variance	YTD FY22	YTD RF	YTD Variance
105	Industrial Commission	241	263	22	646	991	346	2,099	2,445	346
189	Forensic Science Bureau	434	321	(114)	1,095	983	(111)	2,017	1,906	(111)
096	Office of the Women's Advocate	438	268	(170)	1,387	798	(589)	3,813	3,223	(589)
022	Office of the Insurance Commissioner	106	148	42	295	559	264	1,217	1,482	264
069	Department of Consumer Affairs	113	142	30	362	484	122	1,123	1,246	122
155	State Office of Historic Conservation	158	268	110	606	846	240	1,294	1,534	240
030	Off. of Admin. & Transformation of HR in the Gov. of PR	83	103	21	367	333	(34)	738	704	(34)
281	Office of the Electoral Comptroller	5	12	7	17	36	19	107	126	19
060	Office of the Citizen Procurator	65	59	(5)	206	178	(27)	626	599	(27)
231	Office of the Patient Advocate	28	31	3	76	93	17	321	338	17
153	Ombudsman for Persons with Disabilities of PR	19	60	41	97	181	83	432	515	83
037	Civil Rights Commission	11	27	15	72	80	9	147	156	9
106	Public Housing Administration	-	36	36	-	107	107	164	271	107
272	Office of the Inspector General of the Government of PR	-	67	67	-	201	201	-	201	201
	Other (b)	7,927	72,427	64,500	18,326	217,461	199,135	51,210	252,365	201,155
	Unreconciled Vendor Disbursements (c)	5,056	-	(5,056)	12,918	-	(12,918)	31,989	19,071	(12,918)
Total		\$397,994	\$431,762	\$33,769	\$1,003,827	\$1,323,552	\$319,725	\$3,043,039	\$3,364,784	\$321,745

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 difference between the original FY22 LP and FY22 Reforecast.

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