

## Requirement 1 (B)



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

*Consolidated TSA Cash Outlays - Vendor Payments*

*and Gross Payroll for All Agencies*

*For the month of May 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**

\$441M	-\$62M	\$3,501M	+\$256M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$344M	+\$98M	\$3,742M	+\$498M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 31, 2022:

The largest driver of positive +\$256M overall payroll variance is \$127M lower than projected Department of Education payroll year-to-date, primarily in the federal fund category. Negative May payroll variance for the Department of Education is driven by \$101M of COVID-related "Premium Pay" incentives. Premium Pay disbursements represent permanent variances relative to the FY22 LP payroll projection; however, they 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. May Police payroll disbursements were \$46M greater than projected due to the request and transfer of funds for June payroll at the end of May.

Operating disbursements on behalf of the Department of Education are \$158M 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. Department of Treasury disbursements are greater than forecast due to \$38M in CARES and CSLFRF assistance paid through the TSA to vendors during H2. 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 \$49M 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.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$211,183	\$156,622	(\$54,562)	\$1,360,719	\$1,488,278	\$127,558
040	Puerto Rico Police	104,573	58,660	(45,913)	762,117	702,641	(59,476)
137	Dept. of Correction and Rehabilitation	15,688	18,019	2,331	204,425	207,478	3,054
010	General Court of Justice	14,315	16,736	2,420	170,944	178,619	7,674
071	Dept. of Health	14,804	13,763	(1,041)	169,059	161,394	(7,665)
038	Dept. of Justice	5,833	7,385	1,552	65,889	71,954	6,064
045	Department of Public Security	8,683	10,959	2,276	102,197	111,368	9,171
123	Families and Children Administration	5,739	6,037	298	70,165	68,382	(1,783)
024	Dept. of Treasury	6,875	6,174	(700)	69,911	66,391	(3,520)
127	Adm. for Socioeconomic Devt. of the Family	3,198	5,110	1,911	41,792	48,636	6,845
050	Dept. of Natural and Environmental Resources	3,065	5,312	2,247	37,949	46,884	8,935
067	Dept. of Labor and Human Resources	3,246	4,311	1,064	39,585	43,604	4,020
049	Dept. of Transportation and Public Works	3,768	5,660	1,893	49,329	56,167	6,838
095	Mental Health and Addiction Services Admin.	2,201	2,477	276	27,649	28,017	368
126	Vocational Rehabilitation Administration	1,976	2,436	461	23,518	24,876	1,358
028	Commonwealth Election Commission	1,358	1,054	(304)	16,705	14,915	(1,790)
122	Dept. of the Family	1,566	1,624	58	18,866	18,448	(418)
106	Public Housing Administration	1,793	1,170	(623)	21,977	18,106	(3,871)
124	Child Support Administration	1,039	1,575	536	12,897	14,879	1,982
312	Retirement Board	1,143	1,811	667	14,126	16,859	2,733
078	Department of Housing	2,185	1,926	(259)	23,094	21,744	(1,349)
311	Gaming Commission	829	832	4	9,431	9,297	(134)
087	Dept. of Sports and Recreation	972	1,273	301	11,414	12,644	1,230
105	Industrial Commission	835	915	80	9,696	9,838	142
241	Adm. for Integral Development of Childhood	689	1,179	491	8,779	10,688	1,908
015	Office of the Governor	693	953	260	7,920	8,944	1,025
055	Dept. of Agriculture	770	973	204	9,271	10,000	729
043	Puerto Rico National Guard	683	1,046	363	8,639	10,092	1,454
016	Office of Management and Budget	589	603	14	6,320	6,339	18
298	Utility Regulatory Board	541	1,081	540	6,284	8,680	2,397
119	Dept. of Economic Development and Commerce	1,279	1,289	10	13,564	13,474	(90)
069	Dept. of Consumer Affairs	525	713	188	6,192	6,894	702
023	Dept. of State	411	518	107	4,730	5,158	428
075	Off. of the Financial Institutions Commissioner	385	612	227	3,944	4,935	991
082	Institute of Puerto Rican Culture	383	309	(74)	4,758	4,285	(473)
022	Office of the Commissioner of Insurance	301	460	159	3,257	3,991	734
031	General Services Administration	449	575	127	5,106	5,569	463
152	Elderly and Retired People Advocate Office	310	360	50	3,455	3,713	258
271	Office of Technology & Innovation	208	295	87	2,201	2,572	371
060	Citizen's Advocate Office (Ombudsman)	158	208	50	1,887	2,076	188

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD FY22	YTD RF	YTD Variance
281	Office of the Electoral Comptroller	165	195	30	1,853	1,951	99
153	Advocacy for Persons with Disabilities	147	230	83	1,836	2,170	334
279	Public Service Appeals Commission	143	180	37	1,665	1,806	141
096	Women's Advocate Office	137	196	58	1,469	1,718	248
329	Office of Socio-Economic and Community Development	218	225	7	2,603	2,596	(6)
139	Parole Board	137	177	40	1,462	1,646	184
155	State Historic Preservation Office	129	214	85	1,506	1,868	362
062	Cooperative Development Commission	73	108	35	939	1,026	88
231	Health Advocate Office	85	121	36	1,068	1,211	143
120	Veterans Advocate Office	46	53	7	573	584	11
068	Labor Relations Board	53	53	(1)	641	622	(20)
037	Civil Rights Commission	37	38	1	378	373	(5)
030	Puerto Rico Office of Human Resources Management and Trai	234	209	(25)	2,720	2,526	(194)
224	Com. Joint Inf. Comptroller	-	-	-	11	11	-
226	Com. Legislative Donation	63	-	(63)	716	391	(325)
266	Office of Public Affairs	32	-	(32)	368	206	(162)
034	Investigation, Prosecution and Appeals Comsn.	17	25	8	195	227	33
	Other (a)	-	34,003	34,003	255	170,064	169,809
	Unreconciled Payroll (b)	13,675	-	(13,675)	51,294	17,667	(33,627)
<b>Total</b>		<b>\$440,634</b>	<b>\$379,042</b>	<b>(\$61,592)</b>	<b>\$3,501,312</b>	<b>\$3,757,494</b>	<b>\$256,181</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	May Actuals	May LP	May Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$109,867	\$132,625	\$22,758	\$970,507	\$1,128,462	\$157,956
071	Health Department	59,131	76,537	17,406	873,601	884,484	10,883
311	Gaming Commission	17,671	18,691	1,019	196,912	226,184	29,272
045	Public Security Department	8,521	15,185	6,664	107,945	135,597	27,652
078	Department of Housing	3,423	4,649	1,226	45,835	57,137	11,303
024	Dept. of Treasury	14,136	11,314	(2,822)	245,422	196,417	(49,005)
049	Department of Transportation and Public Works	6,078	3,556	(2,522)	48,758	45,077	(3,682)
137	Department of Correction and Rehabilitation	7,968	11,482	3,514	108,529	125,472	16,943
123	Administration of Families and Children	21,411	13,581	(7,829)	124,506	122,900	(1,606)
010	General Court of Justice	12,292	7,513	(4,779)	100,253	79,351	(20,901)
087	Department of Recreation and Sports	911	782	(128)	17,352	17,404	52
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,474	12,776	3,302	110,428	125,609	15,181
050	Department of Natural and Environmental Resources	7,818	11,422	3,604	66,416	95,153	28,737
241	Admin. for the Comprehensive Care & Devel. of Children	13,843	7,378	(6,465)	177,393	127,563	(49,830)
055	Agriculture department	5,481	1,608	(3,873)	19,154	21,063	1,909
127	Admin. of Socioeconomic Development of the Family	2,465	4,696	2,231	33,790	42,483	8,693
038	Justice Department	4,172	3,910	(261)	43,062	43,316	253
122	Secretariat of the Department of the Family	2,972	2,228	(743)	46,883	33,260	(13,622)
067	Department of labor and human resources	2,086	4,277	2,190	36,823	46,994	10,170
126	Vocational Rehabilitation Administration	2,934	2,403	(531)	26,891	25,104	(1,787)
329	Office of Socioeconomic Development	9,461	2,750	(6,712)	38,585	41,003	2,418
271	Techology and Innovation Services	47	3,202	3,155	36,675	30,390	(6,285)
124	Administration for the Support of Minors	1,176	1,257	81	15,423	13,548	(1,875)
043	National Guard of Puerto Rico	3,162	3,429	267	39,270	41,919	2,649
152	Office of the Procurator for the Elderly	1,017	1,791	774	19,945	21,827	1,882
016	Office of Management and Budget	382	635	253	3,946	5,344	1,397
298	Telecommunications Bureau	204	1,434	1,231	2,321	9,701	7,380
028	State Elections Commission	525	1,495	970	10,873	15,103	4,230
119	Dept. of Economic Development and Commerce	321	2,238	1,917	7,120	15,629	8,508
015	Governor's Office	663	526	(137)	7,288	6,158	(1,130)
266	Office of Public Affairs	104	-	(104)	4,670	3,060	(1,609)
075	Office of the Commissioner of Financial Institutions	182	211	29	2,890	2,863	(27)
023	Department of State	1,161	910	(252)	11,388	10,496	(892)
082	Institute of Puerto Rican Culture	29	771	742	162	3,828	3,666
120	Office of the Veteran's Attorney of Puerto Rico	672	271	(402)	6,520	5,009	(1,511)
105	Industrial Commission	305	288	(17)	2,690	3,131	441
189	Forensic Science Bureau	420	335	(85)	2,740	2,604	(136)
096	Office of the Women's Advocate	839	272	(567)	4,893	3,737	(1,157)
022	Office of the Insurance Commissioner	201	162	(38)	1,639	1,869	231
069	Department of Consumer Affairs	148	152	4	1,416	1,584	168



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	May Actuals	May LP	May Variance	YTD FY22	YTD RF	YTD Variance
155	State Office of Historic Conservation	200	277	77	1,650	2,090	440
030	Off. of Admin. & Transformation of HR in the Gov. of PR	60	109	49	899	939	40
281	Office of the Electoral Comptroller	22	13	(9)	158	152	(6)
060	Office of the Citizen Procurator	39	62	23	706	726	20
231	Office of the Patient Advocate	46	32	(14)	377	404	27
153	Ombudsman for Persons with Disabilities of PR	6	62	56	458	637	179
037	Civil Rights Commission	21	28	7	188	213	26
106	Public Housing Administration	-	37	37	164	348	184
272	Office of the Inspector General of the Government of PR	-	67	67	-	335	335
	Other (b)	4,381	72,511	68,131	123,483	397,579	274,096
	Unreconciled Vendor Disbursements (c)	5,348	-	(5,348)	(7,049)	19,071	26,120
<b>Total</b>		<b>\$343,799</b>	<b>\$441,942</b>	<b>\$98,143</b>	<b>\$3,741,944</b>	<b>\$4,240,327</b>	<b>\$498,383</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.