

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 FY20

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- Following Hurricane Maria, the systems and communications of some component units and government agencies were adversely affected, which in turn affected the timing, reliability and integrity of information and data. Continuous efforts are being made to enhance data integrity progressively.

Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico.
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.
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 vs Liquidity Plan; and (2) Total Payroll Related Disbursements by Agency vs Liquidity Plan.
- 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.
- Complete cash data has not yet been obtained as of the date of this report due to the closure of all non-essential governmental operations since March 15, 2020 after 6:00 PM. The closure was called by Executive Order #2020-023, which aims to thwart the spread of COVID-19 in Puerto Rico. Executive Orders #2020-29, #2020-33, #2020-34, #2020-38 extended the closure and will continue through May 25, 2020. As a result, some government employees are working from home and may not have access to relevant systems to provide the necessary data to produce a complete report, though EO #2020-38 relaxes some of the restrictions. The impact of the Executive Orders and COVID-19 on revenue of government operations, collection of these revenues, and disbursement of funds is being evaluated.

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*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan
Vendor Disbursements and Gross Payroll - All agencies*

Key Payroll Figures

\$313M	-\$38M	\$2,803M	+\$19M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$219M	+\$225M	\$2,791M	+\$1,223M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2020:

The enclosed report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for central government agencies compared to the Liquidity Plan. Though gross payroll variance has remained relatively flat throughout the year, this is mostly due to consistent positive payroll variance in the DOE that's offset by various monthly negative variances in Salud, Department of Public Safety, and others. Specifically, the April variance is due to the \$46.6M transfer to Police as part of the FOMB-approved COVID-19 Emergency Measures Support Package. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education and the Department of Health. This may be partially due to timing and some of this variance may be offset in future months.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$92,427	\$103,888	\$11,461	971,188	\$1,069,853	\$98,664
40	Puerto Rico Police	104,833	67,057	(37,776)	701,995	670,574	(31,421)
137	Dept. of Correction and Rehabilitation	22,151	16,372	(5,779)	190,259	170,572	(19,688)
10	General Court of Justice	14,939	15,476	537	154,146	161,234	7,088
71	Dept. of Health	14,071	10,355	(3,716)	140,238	106,178	(34,060)
38	Dept. of Justice	5,473	5,951	478	56,309	61,838	5,529
123	Families and Children Administration	6,119	5,514	(605)	57,922	56,903	(1,019)
24	Dept. of Treasury	4,614	5,526	912	46,168	57,567	11,399
42	Firefighters Corps	4,182	4,419	237	42,873	46,005	3,133
127	Adm. for Socioeconomic Devt. of the Family	3,523	4,614	1,090	37,397	47,084	9,688
67	Dept. of Labor and Human Resources	3,453	4,197	745	35,450	43,043	7,593
133	Natural Resources Administration	2,758	2,328	(430)	29,659	24,077	(5,582)
49	Dept. of Transportation and Public Works	2,731	2,798	66	28,587	29,140	553
95	Mental Health and Addiction Services Admin.	2,484	2,435	(49)	25,895	25,072	(824)
126	Vocational Rehabilitation Administration	1,884	2,479	595	22,426	24,822	2,397
45	Department of Public Security	2,119	-	(2,119)	21,422	-	(21,422)
28	Commonwealth Election Commission	1,528	1,165	(363)	15,985	12,140	(3,846)
122	Dept. of the Family	1,518	1,483	(35)	14,642	15,316	674
106	Public Housing Administration	1,269	-	(1,269)	13,187	-	(13,187)
78	Dept. of Housing	1,464	666	(797)	13,923	6,817	(7,106)
124	Child Support Administration	1,094	1,432	338	11,555	14,523	2,968
87	Dept. of Sports and Recreation	897	967	70	9,527	10,074	547
105	Industrial Commission	833	789	(44)	8,657	8,217	(440)
241	Adm. for Integral Development of Childhood	774	1,078	304	8,339	10,874	2,535
15	Office of the Governor	755	867	113	7,587	9,026	1,439
55	Dept. of Agriculture	702	739	37	7,276	7,673	397
43	Puerto Rico National Guard	705	1,044	339	7,064	10,553	3,488
16	Office of Management and Budget	618	721	103	6,348	7,513	1,165
18	Planning Board	799	799	(1)	6,767	8,220	1,453
21	Emergency Mgt. and Disaster Adm. Agency	13	466	454	1,780	4,773	2,993
69	Dept. of Consumer Affairs	413	468	55	4,164	4,879	715
23	Dept. of State	407	468	61	4,093	4,879	786
26	Govt. Employee & Judiciary Retirement Sys. Adm.	359	-	(359)	3,594	-	(3,594)
75	Off. of the Financial Institutions Commissioner	321	537	215	3,357	5,591	2,234
82	Institute of Puerto Rican Culture	328	330	2	3,433	3,432	(2)
22	Office of the Commissioner of Insurance	321	456	135	3,357	4,749	1,391
31	General Services Administration	248	294	47	2,978	3,066	88
152	Elderly and Retired People Advocate Office	290	328	38	3,007	3,297	289
141	Telecommunication's Regulatory Board	255	403	148	2,783	4,199	1,416
65	Public Services Commission	270	354	83	2,791	3,664	873
89	Horse Racing Industry and Sport Adm.	132	140	8	1,883	1,457	(426)
60	Citizen's Advocate Office (Ombudsman)	174	181	7	1,711	1,887	176

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
281	Office of the Electoral Comptroller	168	182	13	1,618	1,893	275
153	Advocacy for Persons with Disabilities	155	188	33	1,590	1,910	320
279	Public Service Appeals Commission	138	171	33	1,421	1,780	359
96	Women's Advocate Office	131	133	2	1,322	1,376	54
139	Parole Board	122	153	32	1,226	1,598	372
155	State Historic Preservation Office	141	96	(45)	1,264	982	(282)
62	Cooperative Development Commission	75	101	26	762	1,049	287
231	Health Advocate Office	68	89	21	710	923	214
120	Veterans Advocate Office	54	53	(0)	550	555	5
68	Labor Relations Board	49	54	5	517	567	50
290	Energy Affairs Office	-	115	115	143	1,176	1,033
37	Civil Rights Commission	30	32	3	331	337	6
34	Investigation, Prosecution and Appeals Comsn.	13	23	10	136	242	106
273	Permit Management Office	-	585	585	-	6,090	6,090
35	Industrial Tax Exemption Office	-	93	93	-	964	964
14	Environmental Quality Board	-	295	295	-	3,075	3,075
50	Dept. of Natural and Environmental Resources	-	803	803	-	8,365	8,365
	Other (b)	4,394	-	(4,394)	52,756	-	(52,756)
	Unreconciled Payroll (c)	3,036	-	(3,036)	7,272	-	(7,272)
Total		\$312,823	\$275,000	(\$37,823)	2,803,341	\$2,822,000	\$18,659

Footnotes

(a) Minor discrepancies may exist when cross referencing this report with report 1(A). Report 1(A) presents information in \$millions and small rounding

(b) Includes gross payroll for various other agencies.

(c) 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) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
81	Dept. of Education	\$75,143	\$153,504	\$78,361	\$700,927	\$1,343,809	\$642,882
78	Department of Housing	2,544	43,149	40,605	260,085	396,863	136,779
71	Health Department	62,602	75,469	12,867	516,951	655,014	138,063
24	Dept. of Treasury	22,080	10,670	(11,410)	194,516	100,200	(94,316)
49	Department of Transportation and Public Works	1,742	2,824	1,082	57,028	39,439	(17,588)
137	Department of Correction and Rehabilitation	4,449	12,430	7,982	88,153	116,539	28,385
123	Administration of Families and Children	11,656	12,122	466	103,371	111,973	8,602
95	Admin. of Mental Health and Anti-Addiction Svcs.	10,443	8,504	(1,939)	79,428	81,561	2,133
241	Admin. for the Comprehensive Care & Devel. of Children	25,894	7,540	(18,354)	92,327	63,070	(29,258)
10	General Court of Justice	6,648	7,641	994	82,160	71,257	(10,903)
21	Bureau of Emergency Mgmt. and Disaster Mgmt.	32	721	690	74,701	39,549	(35,152)
31	General Services Administration	4,619	283	(4,336)	33,748	2,689	(31,059)
127	Admin. of Socioeconomic Development of the Family	774	4,107	3,332	25,029	36,618	11,589
38	Justice Department	2,019	5,320	3,301	34,814	44,371	9,556
67	Department of labor and human resources	722	25,526	24,804	24,201	239,785	215,584
40	Bureau of the Puerto Rico Police	1,468	11,167	9,699	14,095	112,130	98,035
122	Secretariat of the Department of the Family	1,604	2,276	672	23,587	19,550	(4,037)
126	Vocational Rehabilitation Administration	443	3,887	3,444	23,144	33,761	10,617
124	Administration for the Support of Minors	658	875	216	10,231	7,579	(2,652)
43	National Guard of Puerto Rico	1,555	2,230	675	29,324	14,067	(15,257)
152	Office of the Procurator for the Elderly	1,894	1,977	83	14,470	16,668	2,198
87	Department of Recreation and Sports	56	869	812	15,317	8,354	(6,963)
16	Office of Management and Budget	605	4,150	3,545	35,850	39,600	3,750
28	State Elections Commission	371	847	475	10,255	7,836	(2,419)
55	Agriculture department	196	1,399	1,203	13,459	12,272	(1,186)
290	State Office of Public Energy Policy	-	619	619	4,348	5,691	1,343
82	Institute of Puerto Rican Culture	-	651	651	4,253	6,139	1,886
50	Department of Natural and Environmental Resources	1,155	2,401	1,246	10,721	18,680	7,959
15	Governor's Office	102	528	426	4,585	4,846	261
75	Office of the Commissioner of Financial Institutions	60	236	176	3,496	2,228	(1,269)
23	Department of State	470	918	448	7,622	8,643	1,021
120	Office of the Veteran's Attorney of Puerto Rico	564	136	(428)	5,607	1,290	(4,317)
133	Natural Resources Administration	35	1,913	1,878	3,535	17,220	13,685
155	State Office of Historic Conservation	-	135	135	1,941	1,282	(658)
105	Industrial Commission	411	369	(42)	3,275	3,481	206
18	Planning Board	575	2,875	2,300	5,395	22,972	17,577
14	Environmental Quality Board	87	5,103	5,015	4,433	44,756	40,323
96	Office of the Women's Advocate	156	281	125	2,067	2,415	348
22	Office of the Insurance Commissioner	10	222	213	1,754	2,096	343
221	Bureau of the Medical Emergency Corps of Puerto Rico	-	754	754	1,413	7,094	5,681
42	Bureau of the Fire Department of Puerto Rico	-	2,448	2,448	1,906	22,867	20,961
69	Department of Consumer Affairs	111	183	73	1,212	1,732	519
141	Telecommunications Regulatory Board	-	268	268	373	2,474	2,100
89	Adm. of the Horse Racing Industry and Sport	150	69	(81)	905	649	(256)
281	Office of the Electoral Comptroller	20	18	(2)	305	168	(136)
60	Office of the Citizen Procurator	14	32	18	302	294	(8)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	April Actuals	April LP	April Variance	YTD Actuals	YTD LP	YTD Variance
231	Office of the Patient Advocate	27	33	6	327	312	(15)
153	Ombudsman for Persons with Disabilities of PR	10	70	59	2,353	591	(1,762)
65	Public Service Commission	-	141	141	256	1,196	941
220	Correctional Health	-	-	-	176	(722)	(898)
37	Civil Rights Commission	-	30	30	199	287	88
106	Public Housing Administration	-	853	853	104	8,045	7,942
329	Office of Socioeconomic Development	-	3,378	3,378	-	29,447	29,447
30	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	2,381	2,381
	Other (c)	16,020	19,303	3,283	146,433	180,860	34,427
	Unreconciled Vendor Disbursements (d)	(41,170)	-	41,170	14,824	-	(14,824)
Total		\$219,025	\$443,696	\$224,672	\$2,791,291	\$4,013,968	\$1,222,678

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 "Vendor Disbursements" line item of the DTPR TSA Cash Flow.

(b) Minor discrepancies may exist when cross referencing this report with report 1(A). Report 1(A) presents information in \$millions and small rounding

(c) Includes vendor payments from various other agencies.

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