

Requirement 1 (B)



Puerto Rico Department of Treasury

*Consolidated TSA Cash Outlays - vendor payments and
gross payroll for all agencies*

For the month of December FY20 and Q2 FY20

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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.

Puerto Rico Department of Treasury | AAFAP*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$271M	+\$43M	\$913M	-\$38M	\$1,731M	-\$23M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$263M	+\$179M	\$917M	+\$407M	\$1,839M	\$408M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2019:

The enclosed report includes consolidated TSA monthly cash outlays for vendor payments and gross payroll for central government agencies compared to the Liquidity Plan. Gross payroll variance is mostly temporary and expected to be offset. YTD variance in vendor disbursements is mostly driven by lower than expected payments on behalf of the Department of Education. 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	December	December	December	2Q	2Q	2Q	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance	Actuals	LP	Variance
081	Dept. of Education	\$ 99,379	\$121,548	\$22,169	\$ 312,749	\$333,757	\$21,007	\$601,170	\$648,632	\$47,462
040	Puerto Rico Police	56,051	67,057	11,006	236,955	201,172	(35,782)	430,280	402,345	(27,935)
137	Dept. of Correction and Rehabilitation	19,668	20,277	609	57,107	54,002	(3,104)	111,637	103,829	(7,808)
010	General Court of Justice	15,783	19,166	3,383	49,638	51,045	1,406	94,725	98,145	3,419
071	Dept. of Health	14,520	11,853	(2,668)	42,249	32,939	(9,310)	84,735	64,277	(20,459)
038	Dept. of Justice	5,608	7,277	1,670	16,945	19,513	2,567	34,211	37,607	3,396
123	Families and Children Administration	5,198	6,521	1,323	16,451	17,801	1,350	32,730	34,525	1,795
024	Dept. of Treasury	4,543	6,844	2,301	14,236	18,225	3,990	27,604	35,042	7,438
042	Firefighters Corps	4,407	5,453	1,047	13,496	14,551	1,055	26,070	27,997	1,926
127	Adm. for Socioeconomic Devt. of the Family	3,787	5,154	1,368	11,873	14,517	2,644	23,138	28,456	5,319
067	Dept. of Labor and Human Resources	3,623	4,808	1,185	10,984	13,356	2,372	21,534	26,058	4,524
133	Natural Resources Administration	2,976	2,780	(196)	9,322	7,550	(1,772)	18,132	14,618	(3,514)
049	Dept. of Transportation and Public Works	2,901	3,462	560	8,955	9,224	269	17,654	17,737	83
095	Mental Health and Addiction Services Admin.	2,678	2,847	169	8,182	7,820	(362)	16,036	15,200	(836)
126	Vocational Rehabilitation Administration	2,015	2,496	481	6,276	7,458	1,182	14,601	14,900	298
221	Emergency Medical Services Corps	1,553	1,934	381	4,992	5,150	158	9,973	9,903	(71)
028	Commonwealth Election Commission	1,639	1,443	(196)	5,027	3,843	(1,183)	9,811	7,389	(2,421)
122	Dept. of the Family	1,386	1,759	373	4,409	4,795	386	8,392	9,295	903
106	Public Housing Administration	1,317	-	(1,317)	4,231	-	(4,231)	8,009	-	(8,009)
078	Dept. of Housing	1,443	753	(690)	4,259	2,108	(2,151)	8,104	4,123	(3,981)
124	Child Support Administration	1,187	1,550	362	3,666	4,442	776	7,112	8,759	1,647
087	Dept. of Sports and Recreation	961	1,198	236	2,930	3,190	260	5,849	6,132	283
105	Industrial Commission	887	977	90	2,718	2,601	(117)	5,284	5,002	(282)
241	Adm. for Integral Development of Childhood	828	1,131	303	2,685	3,301	616	5,141	6,545	1,403
015	Office of the Governor	779	1,068	288	2,375	2,853	478	4,576	5,492	916
055	Dept. of Agriculture	752	900	148	2,249	2,418	170	4,400	4,665	265
043	Puerto Rico National Guard	707	1,108	401	2,221	3,212	992	4,274	6,356	2,082
016	Office of Management and Budget	643	893	250	1,937	2,379	441	3,858	4,573	715
018	Planning Board	679	931	252	1,932	2,562	630	3,785	4,982	1,197
021	Emergency Mgt. and Disaster Adm. Agency	20	530	510	447	1,478	1,031	1,702	2,888	1,186
069	Dept. of Consumer Affairs	423	580	157	1,286	1,545	259	2,512	2,970	458
023	Dept. of State	408	580	172	1,240	1,545	305	2,433	2,970	537
026	Govt. Employee & Judiciary Retirement Sys. Adm.	383	-	(383)	1,045	-	(1,045)	2,151	-	(2,151)
075	Off. of the Financial Institutions Commissioner	341	665	324	1,015	1,770	755	2,044	3,403	1,359
082	Institute of Puerto Rican Culture	355	406	50	1,088	1,088	(4)	2,101	2,088	(14)
022	Office of the Commissioner of Insurance	356	565	209	1,048	1,503	455	2,059	2,891	832
031	General Services Administration	336	365	29	1,074	971	(104)	1,898	1,866	(31)
152	Elderly and Retired People Advocate Office	311	336	25	967	995	27	1,845	1,981	135
141	Telecommunication's Regulatory Board	274	499	225	932	1,329	398	1,743	2,556	813
065	Public Services Commission	286	425	139	877	1,151	273	1,693	2,225	532
089	Horse Racing Industry and Sport Adm.	209	173	(36)	620	461	(159)	1,193	887	(306)
060	Citizen's Advocate Office (Ombudsman)	176	224	49	538	597	59	1,043	1,149	106
281	Office of the Electoral Comptroller	166	225	59	486	599	113	956	1,152	197
153	Advocacy for Persons with Disabilities	162	205	43	504	585	81	974	1,152	178
279	Public Service Appeals Commission	143	212	68	442	563	122	866	1,083	217
096	Women's Advocate Office	133	158	25	412	431	19	791	835	44
139	Parole Board	145	190	45	416	506	90	783	973	189
155	State Historic Preservation Office	132	110	(22)	410	305	(105)	705	594	(111)
062	Cooperative Development Commission	76	125	48	242	332	90	460	638	178
231	Health Advocate Office	72	110	38	220	292	72	433	562	129
120	Veterans Advocate Office	55	66	11	172	176	3	332	338	5
068	Labor Relations Board	52	67	16	161	179	18	318	345	27

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December	December	December	2Q	2Q	2Q	YTD	YTD	YTD
		Actuals	LP	Variance	Actuals	LP	Variance	Actuals	LP	Variance
290	Energy Affairs Office	0	131	131	42	364	322	143	711	569
037	Civil Rights Commission	34	40	6	106	107	1	210	205	(5)
034	Investigation, Prosecution and Appeals Comsn.	14	29	15	42	77	34	83	147	64
273	Permit Management Office	-	724	724	-	1,928	1,928	-	3,707	3,707
035	Industrial Tax Exemption Office	-	115	115	-	305	305	-	587	587
014	Environmental Quality Board	-	366	366	-	974	974	-	1,872	1,872
050	Dept. of Natural and Environmental Resources	-	994	994	-	2,648	2,648	-	5,092	5,092
036	Off. of the Commissioner of Municipal Affairs	-	-	-	-	-	-	-	-	-
177	Land Administration	-	-	-	-	-	-	-	-	-
184	Solid Waste Authority	-	-	-	-	-	-	-	-	-
	Other (b)	5,814	-	(5,814)	20,399	-	(20,399)	36,983	-	(36,983)
	Unreconciled Payroll (c)	2,112	-	(2,112)	15,896	-	(15,896)	19,383	-	(19,383)
	Total	\$ 270,885	\$314,000	\$43,115	\$ 913,177	\$875,000	(\$38,177)	\$1,730,665	\$1,708,000	(\$22,665)

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 differences may be a

(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	December		December	2Q	2Q	2Q	YTD	YTD	YTD
		Actuals	December LP	Variance	Actuals	LP	Variance	Actuals	LP	Variance
081	Dept. of Education	\$76,076	\$152,019	\$75,943	\$221,839	\$456,056	\$234,218	\$411,135	\$734,249	\$323,114
078	Department of Housing	2,241	43,146	40,905	89,651	129,438	39,787	239,340	224,276	(15,064)
071	Health Department	50,306	75,440	25,134	161,142	226,319	65,177	321,759	353,226	31,467
024	Dept. of Treasury	66,952	10,547	(56,405)	144,769	31,641	(113,127)	199,753	57,889	(141,864)
049	Department of Transportation and Public Works	1,991	2,795	804	11,593	8,386	(3,207)	48,659	28,229	(20,430)
137	Department of Correction and Rehabilitation	7,126	12,366	5,239	29,907	37,097	7,190	57,633	67,012	9,378
123	Administration of Families and Children	11,250	12,121	871	34,157	36,363	2,206	59,245	63,488	4,243
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,167	8,504	(663)	28,775	25,511	(3,264)	50,670	47,546	(3,124)
241	Admin. for the Comprehensive Care & Devel. of Children	9,309	7,536	(1,774)	33,886	22,607	(11,279)	48,886	32,922	(15,964)
010	General Court of Justice	8,209	7,523	(686)	24,893	22,569	(2,324)	43,893	41,048	(2,845)
021	Bureau of Emergency Mgmt. and Disaster Mgmt.	1,530	721	(810)	14,865	2,162	(12,703)	36,253	36,666	413
031	General Services Administration	351	283	(68)	5,000	850	(4,150)	23,343	1,556	(21,788)
127	Admin. of Socioeconomic Development of the Family	2,608	4,107	1,499	7,392	12,320	4,928	18,089	20,191	2,102
038	Justice Department	3,663	5,269	1,606	9,969	15,807	5,838	20,921	23,243	2,323
067	Department of labor and human resources	1,427	25,515	24,088	7,801	76,545	68,744	17,541	137,714	120,174
040	Bureau of the Puerto Rico Police	52	10,901	10,850	385	32,703	32,318	11,431	68,260	56,829
122	Secretariat of the Department of the Family	2,626	2,156	(470)	8,257	6,469	(1,788)	14,926	10,805	(4,121)
126	Vocational Rehabilitation Administration	2,630	3,884	1,255	10,336	11,652	1,316	16,294	18,222	1,927
124	Administration for the Support of Minors	1,587	874	(713)	3,783	2,621	(1,161)	6,935	4,083	(2,852)
043	National Guard of Puerto Rico	3,060	2,230	(830)	6,955	6,690	(265)	13,356	5,147	(8,209)
152	Office of the Procurator for the Elderly	1,289	1,977	688	4,826	5,931	1,105	10,209	8,760	(1,450)
087	Department of Recreation and Sports	594	869	274	3,151	2,606	(545)	7,291	4,880	(2,412)
016	Office of Management and Budget	16,483	4,150	(12,332)	17,069	12,451	(4,617)	22,880	22,998	119
028	State Elections Commission	579	824	244	1,511	2,472	961	6,231	4,518	(1,713)
055	Agriculture department	140	1,391	1,251	6,331	4,174	(2,157)	6,925	6,699	(226)
290	State Office of Public Energy Policy	415	619	204	1,700	1,856	155	3,961	3,216	(745)
082	Institute of Puerto Rican Culture	1,208	651	(557)	1,208	1,953	745	4,253	3,534	(718)
050	Department of Natural and Environmental Resources	2,637	2,401	(236)	4,940	7,203	2,262	7,011	9,076	2,066
015	Governor's Office	415	528	113	1,388	1,583	196	3,079	2,734	(345)
075	Office of the Commissioner of Financial Institutions	330	236	(94)	961	709	(253)	2,568	1,283	(1,285)
023	Department of State	1,968	916	(1,052)	2,514	2,748	233	3,973	4,977	1,004
120	Office of the Veteran's Attorney of Puerto Rico	539	136	(403)	1,610	408	(1,203)	3,354	747	(2,608)
133	Natural Resources Administration	263	1,911	1,648	1,014	5,734	4,720	2,470	9,573	7,104
155	State Office of Historic Conservation	156	135	(21)	1,101	404	(697)	1,734	744	(990)
105	Industrial Commission	276	369	93	855	1,108	252	2,057	2,004	(53)
018	Planning Board	825	2,852	2,027	1,640	8,557	6,917	2,725	11,541	8,816
014	Environmental Quality Board	378	5,103	4,725	906	15,308	14,402	2,017	24,346	22,329
096	Office of the Women's Advocate	216	281	65	548	844	296	1,311	1,290	(22)
022	Office of the Insurance Commissioner	50	222	172	197	667	470	1,067	1,207	140
221	Bureau of the Medical Emergency Corps of Puerto Rico	69	752	683	489	2,255	1,766	1,361	4,085	2,724
042	Bureau of the Fire Department of Puerto Rico	72	2,441	2,369	1,262	7,322	6,060	1,819	13,097	11,277
069	Department of Consumer Affairs	153	169	16	374	508	134	670	1,040	371
141	Telecommunications Regulatory Board	-	268	268	5	805	800	293	1,400	1,107
089	Adm. of the Horse Racing Industry and Sport	22	69	47	101	207	106	271	374	103
281	Office of the Electoral Comptroller	19	18	(2)	68	54	(15)	230	97	(133)
060	Office of the Citizen Procurator	33	31	(2)	96	93	(3)	229	170	(60)
231	Office of the Patient Advocate	18	33	15	77	99	22	196	180	(16)
153	Ombudsman for Persons with Disabilities of PR	81	66	(15)	2,111	198	(1,913)	2,230	323	(1,907)
065	Public Service Commission	-	141	141	25	423	397	144	633	489
220	Correctional Health	26	-	(26)	52	-	(52)	136	(722)	(858)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

ID	Agency	December		December	2Q	2Q	2Q	YTD	YTD	YTD
		Actuals	December LP	Variance	Actuals	LP	Variance	Actuals	LP	Variance
037	Civil Rights Commission	12	30	18	49	91	42	140	165	25
106	Public Housing Administration	-	853	853	-	2,560	2,560	104	4,632	4,529
329	Office of Socioeconomic Development	-	3,376	3,376	-	10,127	10,127	-	15,942	15,942
030	Off. of Admin. & Transformation of HR in the Gov. of PR	-	242	242	-	727	727	-	1,411	1,411
	Other (c)	12,766	19,298	6,532	64,649	57,893	(6,755)	88,293	103,663	15,370
	Unreconciled Vendor Disbursements (d)	(41,590)	-	41,590	(61,319)	-	61,319	(12,464)	-	12,464
Total		\$262,603	\$441,295	\$178,691	\$916,867	\$1,323,884	\$407,016	\$1,838,829	\$2,246,388	\$407,559

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 differences may be a result.

(c) Includes vendor payments from various other agencies.

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