

Requirement 1 (B)



Puerto Rico Department of Treasury

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

For the month of July 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; and (2) Total Payroll Related Disbursements by Agency. The FY20 liquidity plan is under development, once complete, the weekly report will reflect a comparison to liquidity plan along with the traditional supporting schedules.
- 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.

Key Payroll Figures

\$272M
July Total Payroll
& Related Costs

\$272M
YTD Total Payroll
& Related Costs

Key Vendor Disbursement Figures

\$316M
July Vendor Disbursements

\$316M
YTD Vendor Disbursements

Key Takeaways for the month ended July 31, 2019:

The enclosed Report includes consolidated TSA weekly cash outlays for vendor payments and gross payroll for all agencies for the first month of FY20. The FY20 TSA Liquidity Plan is under development. Following the development of the FY20 TSA Liquidity Plan, this report will include a comparison of FY20 actual TSA cash flow data to the FY20 TSA Liquidity Plan, along with the relevant commentary.

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July FY2020

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

| ID | Agency | July | YTD Actuals |
|-----------|---|-------------|------------------------|
| 081 | Dept. of Education | \$102,698 | \$102,698 |
| 040 | Puerto Rico Police | 45,850 | 45,850 |
| 137 | Dept. of Correction and Rehabilitation | 20,895 | 20,895 |
| 010 | General Court of Justice | 16,142 | 16,142 |
| 071 | Dept. of Health | 15,003 | 15,003 |
| 038 | Dept. of Justice | 6,394 | 6,394 |
| 123 | Families and Children Administration | 5,555 | 5,555 |
| 024 | Dept. of Treasury | 4,999 | 4,999 |
| 042 | Firefighters Corps | 4,390 | 4,390 |
| 127 | Adm. for Socioeconomic Devt. of the Family | 4,294 | 4,294 |
| 067 | Dept. of Labor and Human Resources | 3,881 | 3,881 |
| 133 | Natural Resources Administration | 3,223 | 3,223 |
| 049 | Dept. of Transportation and Public Works | 3,088 | 3,088 |
| 095 | Mental Health and Addiction Services Admin. | 2,896 | 2,896 |
| 126 | Vocational Rehabilitation Administration | 2,156 | 2,156 |
| 221 | Emergency Medical Services Corps | 2,091 | 2,091 |
| 028 | Commonwealth Election Commission | 1,668 | 1,668 |
| 122 | Dept. of the Family | 1,437 | 1,437 |
| 078 | Dept. of Housing | 1,351 | 1,351 |
| 106 | Public Housing Administration | 1,289 | 1,289 |
| 124 | Child Support Administration | 1,242 | 1,242 |
| 087 | Dept. of Sports and Recreation | 1,022 | 1,022 |
| 105 | Industrial Commission | 913 | 913 |
| 241 | Adm. for Integral Development of Childhood | 909 | 909 |
| 015 | Office of the Governor | 771 | 771 |
| 055 | Dept. of Agriculture | 768 | 768 |
| 043 | Puerto Rico National Guard | 753 | 753 |
| 016 | Office of Management and Budget | 672 | 672 |
| 018 | Planning Board | 656 | 656 |
| 021 | Emergency Mgt. and Disaster Adm. Agency | 458 | 458 |
| 069 | Dept. of Consumer Affairs | 434 | 434 |
| 026 | Govt. Employee & Judiciary Retirement Sys. Adm. | 431 | 431 |
| 023 | Dept. of State | 425 | 425 |
| 022 | Office of the Commissioner of Insurance | 363 | 363 |
| 082 | Institute of Puerto Rican Culture | 362 | 362 |

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency (a)

(figures in \$000s)

Continues and Continued...

| ID | Agency | July | YTD Actuals |
|--------------|---|------------------|------------------|
| 075 | Office of the Financial Institutions Commissioner | 351 | 351 |
| 152 | Elderly and Retired People Advocate Office | 315 | 315 |
| 031 | General Services Administration | 305 | 305 |
| 141 | Telecommunication's Regulatory Board | 295 | 295 |
| 065 | Public Services Commission | 290 | 290 |
| 089 | Horse Racing Industry and Sport Administration | 210 | 210 |
| 153 | Advocacy for Persons with Disabilities | 179 | 179 |
| 060 | Citizen's Advocate Office (Ombudsman) | 170 | 170 |
| 281 | Office of the Electoral Comptroller | 157 | 157 |
| 279 | Public Service Appeals Commission | 152 | 152 |
| 096 | Women's Advocate Office | 133 | 133 |
| 139 | Parole Board | 130 | 130 |
| 155 | State Historic Preservation Office | 97 | 97 |
| 062 | Cooperative Development Commission | 80 | 80 |
| 231 | Health Advocate Office | 79 | 79 |
| 120 | Veterans Advocate Office | 57 | 57 |
| 068 | Labor Relations Board | 54 | 54 |
| 290 | Energy Affairs Office | 36 | 36 |
| 037 | Civil Rights Commission | 36 | 36 |
| 034 | Investigation, Prosecution and Appeals Comsn. | 15 | 15 |
| | Other (b) | 9,682 | 9,682 |
| Total | | \$272,302 | \$272,302 |

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 result.

(b) Includes net payroll for agencies excluded from scope, the largest of which are Agency 26 (Special Appropriations for the Central Government Retirement System) and Agency 91 (Special Appropriations for the Teachers Retirement System).

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Treasury Single Account (TSA)

July FY2020

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

| ID | Agency | July | YTD Actuals |
|-----------|---|-------------|------------------------|
| 078 | Dept. of Housing | \$74,055 | \$74,055 |
| 081 | Dept. of Education | 67,155 | 67,155 |
| 071 | Dept. of Health | 62,916 | 62,916 |
| 024 | Dept. of Treasury | 14,841 | 14,841 |
| 123 | Families and Children Administration | 10,746 | 10,746 |
| 137 | Dept. of Correction and Rehabilitation | 9,912 | 9,912 |
| 021 | Emergency Mgt. and Disaster Adm. Agency | 8,736 | 8,736 |
| 095 | Mental Health and Addiction Services Admin. | 7,037 | 7,037 |
| 040 | Puerto Rico Police | 6,639 | 6,639 |
| 067 | Dept. of Labor and Human Resources | 4,293 | 4,293 |
| 016 | Office of Management and Budget | 3,339 | 3,339 |
| 241 | Adm. for Integral Development of Childhood | 2,640 | 2,640 |
| 122 | Dept. of the Family | 2,267 | 2,267 |
| 038 | Dept. of Justice | 2,235 | 2,235 |
| 126 | Vocational Rehabilitation Administration | 2,009 | 2,009 |
| 043 | Puerto Rico National Guard | 1,864 | 1,864 |
| 031 | General Services Administration | 1,803 | 1,803 |
| 127 | Adm. for Socioeconomic Devt. of the Family | 1,672 | 1,672 |
| 049 | Dept. of Transportation and Public Works | 1,500 | 1,500 |
| 152 | Elderly and Retired People Advocate Office | 1,401 | 1,401 |
| 087 | Dept. of Sports and Recreation | 1,296 | 1,296 |
| 050 | Dept. of Natural and Environmental Resources | 1,058 | 1,058 |
| 124 | Child Support Administration | 829 | 829 |
| 075 | Office of the Financial Institutions Commissioner | 823 | 823 |
| 015 | Office of the Governor | 802 | 802 |
| 023 | Dept. of State | 637 | 637 |
| 028 | Commonwealth Election Commission | 545 | 545 |
| 120 | Veterans Advocate Office | 531 | 531 |
| 014 | Environmental Quality Board | 522 | 522 |
| 105 | Industrial Commission | 398 | 398 |
| 221 | Emergency Medical Services Corps | 396 | 396 |
| 155 | State Historic Preservation Office | 365 | 365 |
| 042 | Firefighters Corps | 358 | 358 |
| 133 | Natural Resources Administration | 357 | 357 |

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a) (b)

(figures in \$000s)

Continues and Continued...

| ID | Agency | July | YTD Actuals |
|--------------|--|------------------|------------------|
| 055 | Dept. of Agriculture | 293 | 293 |
| 141 | Telecommunication's Regulatory Board | 205 | 205 |
| 022 | Office of the Commissioner of Insurance | 177 | 177 |
| 018 | Planning Board | 176 | 176 |
| 096 | Women's Advocate Office | 171 | 171 |
| 069 | Dept. of Consumer Affairs | 123 | 123 |
| 106 | Public Housing Administration | 104 | 104 |
| 290 | Energy Affairs Office | 95 | 95 |
| 065 | Public Services Commission | 84 | 84 |
| 010 | General Court of Justice | 72 | 72 |
| 060 | Citizen's Advocate Office (Ombudsman) | 68 | 68 |
| 153 | Advocacy for Persons with Disabilities | 60 | 60 |
| 281 | Office of the Electoral Comptroller | 52 | 52 |
| 089 | Horse Racing Industry and Sport Administration | 46 | 46 |
| 220 | Correctional Health | 45 | 45 |
| 231 | Health Advocate Office | 43 | 43 |
| 068 | Labor Relations Board | 29 | 29 |
| 279 | Public Service Appeals Commission | 26 | 26 |
| 037 | Civil Rights Commission | 17 | 17 |
| 062 | Cooperative Development Commission | 17 | 17 |
| 139 | Parole Board | 4 | 4 |
| 034 | Investigation, Prosecution and Appeals Comsn. | 3 | 3 |
| | Other (c) | 18,378 | 18,378 |
| Total | | \$316,267 | \$316,267 |

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
- (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 for various other agencies and any disbursements that are unreconciled as of this report's release date.