



Requirement 1 (B)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Consolidated TSA Cash Outlays - Vendor Payments
and Gross Payroll for All Agencies
For the month of August FY23*

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
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 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

\$343M	-\$32M	\$643M	-\$51M
August Total Payroll & Related Costs	August Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$378M	+\$96M	\$710M	+\$106M
August Vendor Disbursements	August Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended August 31, 2022:

The largest driver of negative -\$51M overall payroll variance is \$27M and \$25M greater than projected from the Department of Education and Puerto Rico Police payroll year-to-date respectively, primarily in the general fund category. Operating disbursements on behalf of the Department of Education are \$99M YTD lower than expected. This variance is 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 FY23.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$142,129	\$128,915	(\$13,214)	\$269,850	\$242,924	(\$26,926)
040	Puerto Rico Police	68,412	58,921	(9,491)	143,211	117,843	(25,368)
137	Dept. of Correction and Rehabilitation	18,571	17,669	(902)	37,090	33,295	(3,796)
010	General Court of Justice	15,318	16,840	1,522	31,208	31,732	524
071	Dept. of Health	15,077	12,106	(2,972)	29,624	22,811	(6,813)
038	Dept. of Justice	5,788	6,661	872	11,589	12,551	962
045	Department of Public Security	10,132	10,870	738	20,027	20,484	457
123	Families and Children Administration	5,913	5,200	(713)	11,846	9,799	(2,047)
024	Dept. of Treasury	4,149	6,094	1,945	8,466	11,484	3,017
127	Adm. for Socioeconomic Devt. of the Family	9,819	4,910	(4,910)	13,006	9,252	(3,754)
050	Dept. of Natural and Environmental Resources	3,160	4,782	1,623	6,612	9,012	2,400
067	Dept. of Labor and Human Resources	3,270	4,113	843	6,518	7,751	1,233
049	Dept. of Transportation and Public Works	3,794	4,568	775	7,493	8,608	1,115
095	Mental Health and Addiction Services Admin.	2,311	2,106	(205)	4,557	3,968	(589)
126	Vocational Rehabilitation Administration	2,086	2,194	108	4,062	4,134	72
028	Commonwealth Election Commission	1,311	1,484	173	2,675	2,796	121
122	Dept. of the Family	1,565	1,548	(17)	3,353	2,916	(437)
106	Public Housing Administration	1,774	912	(862)	3,626	1,719	(1,906)
124	Child Support Administration	1,072	1,399	328	2,140	2,637	497
312	Retirement Board	470	1,728	1,258	942	3,256	2,314
078	Department of Housing	2,746	2,037	(709)	5,321	3,838	(1,482)
311	Gaming Commission	379	805	426	748	1,517	770
087	Dept. of Sports and Recreation	961	1,121	160	1,934	2,112	178
105	Industrial Commission	818	931	113	1,650	1,754	104
241	Adm. for Integral Development of Childhood	714	888	174	1,414	1,674	260

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
015	Office of the Governor	700	883	184	1,388	1,665	276
055	Dept. of Agriculture	797	912	115	1,569	1,718	150
043	Puerto Rico National Guard	711	952	240	1,408	1,794	386
016	Office of Management and Budget	606	798	192	1,195	1,504	309
298	Utility Regulatory Board	224	1,044	820	441	1,968	1,527
119	Dept. of Economic Development and Commerce	1,271	1,670	399	2,538	3,146	608
069	Dept. of Consumer Affairs	548	611	63	1,114	1,152	38
023	Dept. of State	389	483	94	766	909	143
075	Off. of the Financial Institutions Commissioner	399	624	225	802	1,176	373
082	Institute of Puerto Rican Culture	400	425	25	799	801	2
022	Office of the Commissioner of Insurance	299	471	172	599	887	289
031	General Services Administration	493	545	52	942	1,027	84
152	Elderly and Retired People Advocate Office	307	375	68	615	706	91
271	Office of Technology & Innovation	82	293	211	171	553	382
060	Citizen's Advocate Office (Ombudsman)	162	193	31	323	364	41
281	Office of the Electoral Comptroller	181	189	7	350	355	5
153	Advocacy for Persons with Disabilities	147	217	70	284	409	125
279	Public Service Appeals Commission	142	167	25	285	315	30
096	Women's Advocate Office	126	175	49	262	329	67
329	Office of Socio-Economic and Community Development	214	215	0	426	404	(22)
139	Parole Board	115	164	50	240	309	69
155	State Historic Preservation Office	142	201	59	281	378	97
062	Cooperative Development Commission	72	120	49	143	227	84
231	Health Advocate Office	81	105	24	168	197	29
120	Veterans Advocate Office	47	52	6	94	99	5
068	Labor Relations Board	56	50	(6)	115	94	(21)
037	Civil Rights Commission	34	37	2	67	69	2
030	Puerto Rico Office of Human Resources Management and Transf	240	191	(49)	480	360	(120)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
226	Com. Legislative Donation	64	–	(64)	132	–	(132)
266	Office of Public Affairs	32	–	(32)	64	–	(64)
034	Investigation, Prosecution and Appeals Comsn.	17	24	7	35	45	11
	Other (a)	–	–	–	–	–	–
	Unreconciled Payroll (b)	12,444	–	(12,444)	(3,650)	–	3,650
Total		\$343,283	\$310,987	(\$32,296)	\$643,411	\$592,830	(\$50,581)

Footnotes

(a) Includes gross payroll for various other agencies.

(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	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$103,023	\$204,109	\$101,086	\$213,768	\$312,344	\$98,577
071	Health Department	66,181	94,766	28,585	138,803	156,641	\$17,839
311	Gaming Commission	14,702	25,568	10,865	15,663	60,928	45,265
045	Public Security Department	19,960	12,564	(7,396)	33,262	24,715	(8,547)
078	Department of Housing	4,669	6,549	1,880	8,440	11,214	2,774
024	Dept. of Treasury	7,889	9,861	1,972	21,321	21,050	(271)
049	Department of Transportation and Public Works	16,872	7,330	(9,542)	20,494	17,124	(3,369)
137	Department of Correction and Rehabilitation	11,072	10,962	(110)	20,214	21,745	1,532
123	Administration of Families and Children	10,860	12,377	1,517	17,649	21,763	4,114
010	General Court of Justice	10,372	7,695	(2,676)	20,801	15,287	(5,514)
087	Department of Recreation and Sports	1,060	2,232	1,171	5,965	5,051	(914)
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,304	8,391	(6,912)	22,047	15,037	(7,010)
050	Department of Natural and Environmental Resources	9,453	13,158	3,706	13,406	23,332	9,926
241	Admin. for the Comprehensive Care & Devel. of Children	28,523	7,598	(20,926)	39,573	11,215	(28,358)
055	Agriculture department	505	1,188	684	1,176	2,318	1,142
127	Admin. of Socioeconomic Development of the Family	1,988	4,150	2,161	3,609	6,999	3,389
038	Justice Department	4,795	3,819	(977)	6,517	6,624	107
122	Secretariat of the Department of the Family	3,687	2,127	(1,560)	6,868	3,586	(3,282)
067	Department of labor and human resources	6,794	9,056	2,263	9,208	20,447	11,239
126	Vocational Rehabilitation Administration	3,953	2,299	(1,654)	6,221	3,795	(2,426)
329	Office of Socioeconomic Development	375	3,689	3,313	790	5,876	5,086

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
271	Techology and Innovation Services	3,391	4,438	1,047	4,232	8,610	4,378
124	Administration for the Support of Minors	1,403	1,431	28	3,077	2,362	(715)
043	National Guard of Puerto Rico	2,322	2,323	1	5,814	3,619	(2,196)
152	Office of the Procurator for the Elderly	2,436	1,882	(554)	3,525	2,828	(697)
016	Office of Management and Budget	472	441	(30)	866	880	14
298	Telecommunications Bureau	280	1,735	1,455	401	4,070	3,669
028	State Elections Commission	1,191	652	(539)	1,693	1,258	(434)
119	Dept. of Economic Development and Commerce	1,557	2,615	1,058	1,954	5,385	3,431
015	Governor's Office	850	401	(449)	1,257	705	(551)
266	Office of Public Affairs	709	-	(709)	771	-	(771)
075	Office of the Commissioner of Financial Institutions	919	255	(664)	1,051	608	(444)
023	Department of State	777	762	(15)	1,113	1,534	421
082	Institute of Puerto Rican Culture	-	667	667	32	1,287	1,256
120	Office of the Veteran's Attorney of Puerto Rico	782	205	(577)	1,364	397	(968)
105	Industrial Commission	230	406	176	344	967	623
189	Forensic Science Bureau	1,169	387	(782)	1,497	764	(733)
096	Office of the Women's Advocate	444	384	(60)	604	650	46
022	Office of the Insurance Commissioner	98	268	170	271	640	368
069	Department of Consumer Affairs	163	162	(1)	293	362	69
155	State Office of Historic Conservation	344	650	306	552	1,225	672
030	Off. of Admin. & Transformation of HR in the Gov. of PR	92	110	17	196	232	36
281	Office of the Electoral Comptroller	57	10	(47)	95	19	(76)
060	Office of the Citizen Procurator	199	48	(151)	219	93	(126)
231	Office of the Patient Advocate	45	58	14	51	112	62

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August LP	August Variance	YTD FY23	YTD LP	YTD Variance
153	Ombudsman for Persons with Disabilities of PR	74	93	19	98	167	70
037	Civil Rights Commission	16	23	7	37	45	8
106	Public Housing Administration	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	-	-	142	-	(142)
	Other (b)	25,049	4,346	(20,703)	61,165	9,657	(51,508)
	Unreconciled Vendor Disbursements (c)	(8,681)	-	8,681	(8,684)	-	8,684
Total		\$378,426	\$474,241	\$95,815	\$709,821	\$815,566	\$105,745

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 positive variance from budgeted amounts not disbursed in H1.

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