



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 July 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

\$300M	+\$48M
YTD Total Payroll & Related Costs	FY23 vs FY22 YTD Variance

Key Vendor Disbursement Figures

\$350M	-\$8M
YTD Total Vendor Disbursements	FY23 vs FY22 YTD Variance

Key Takeaways for the month ended July 31, 2022:

Fiscal Year 2023 began on July 1, 2022. The FY23 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly and weekly TSA cash flow reports will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, a modified version of this report will provide a comparison to the same period from FY22 to help contextualize results.

Total Gross payroll for July FY23 is \$48M greater this year primarily due to variance of \$31M and \$28M from the Department of Education and Puerto Rico Police, respectively. Department of Education variance is driven by increase in minimum wage. The Puerto Rico Police Department paid during July overtime hours due. Vendor disbursements in July are in line with disbursements for the same period last year.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
081	Dept. of Education	\$127,721	\$96,966	\$30,755	\$127,721	\$96,966	\$30,755
040	Puerto Rico Police	74,799	46,800	27,999	74,799	46,800	27,999
137	Dept. of Correction and Rehabilitation	18,519	16,283	2,236	18,519	16,283	2,236
010	General Court of Justice	15,890	14,404	1,486	15,890	14,404	1,486
071	Dept. of Health	14,547	14,181	366	14,547	14,181	366
038	Dept. of Justice	5,801	5,657	144	5,801	5,657	144
045	Department of Public Security	9,895	8,827	1,069	9,895	8,827	1,069
123	Families and Children Administration	5,933	5,919	14	5,933	5,919	14
024	Dept. of Treasury	4,317	6,411	(2,094)	4,317	6,411	(2,094)
127	Adm. for Socioeconomic Devt. of the Family	3,187	3,469	(282)	3,187	3,469	(282)
050	Dept. of Natural and Environmental Resources	3,453	3,283	170	3,453	3,283	170
067	Dept. of Labor and Human Resources	3,248	3,511	(264)	3,248	3,511	(264)
049	Dept. of Transportation and Public Works	3,699	4,559	(860)	3,699	4,559	(860)
095	Mental Health and Addiction Services Admin.	2,246	2,362	(115)	2,246	2,362	(115)
126	Vocational Rehabilitation Administration	1,977	1,971	5	1,977	1,971	5
028	Commonwealth Election Commission	1,364	1,486	(122)	1,364	1,486	(122)
122	Dept. of the Family	1,788	1,632	157	1,788	1,632	157
106	Public Housing Administration	1,851	1,867	(16)	1,851	1,867	(16)
124	Child Support Administration	1,068	1,094	(26)	1,068	1,094	(26)
312	Retirement Board	472	1,242	(770)	472	1,242	(770)
078	Department of Housing	2,575	1,726	849	2,575	1,726	849
311	Gaming Commission	368	770	(401)	368	770	(401)
087	Dept. of Sports and Recreation	973	1,018	(45)	973	1,018	(45)
105	Industrial Commission	832	845	(13)	832	845	(13)
241	Adm. for Integral Development of Childhood	700	753	(53)	700	753	(53)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
015	Office of the Governor	688	650	38	688	650	38
055	Dept. of Agriculture	771	788	(16)	771	788	(16)
043	Puerto Rico National Guard	696	769	(73)	696	769	(73)
016	Office of Management and Budget	589	572	17	589	572	17
298	Utility Regulatory Board	217	551	(334)	217	551	(334)
119	Dept. of Economic Development and Commerce	1,267	1,092	175	1,267	1,092	175
069	Dept. of Consumer Affairs	566	526	41	566	526	41
023	Dept. of State	377	410	(33)	377	410	(33)
075	Off. of the Financial Institutions Commissioner	403	337	66	403	337	66
082	Institute of Puerto Rican Culture	399	421	(22)	399	421	(22)
022	Office of the Commissioner of Insurance	300	296	4	300	296	4
031	General Services Administration	449	407	43	449	407	43
152	Elderly and Retired People Advocate Office	308	295	13	308	295	13
271	Office of Technology & Innovation	88	180	(92)	88	180	(92)
060	Citizen's Advocate Office (Ombudsman)	161	168	(7)	161	168	(7)
281	Office of the Electoral Comptroller	169	166	3	169	166	3
153	Advocacy for Persons with Disabilities	137	161	(23)	137	161	(23)
279	Public Service Appeals Commission	142	149	(7)	142	149	(7)
096	Women's Advocate Office	136	122	15	136	122	15
329	Office of Socio-Economic and Community Development	212	203	9	212	203	9
139	Parole Board	126	122	4	126	122	4
155	State Historic Preservation Office	139	131	8	139	131	8
062	Cooperative Development Commission	71	80	(9)	71	80	(9)
231	Health Advocate Office	87	111	(24)	87	111	(24)
120	Veterans Advocate Office	47	48	(1)	47	48	(1)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
068	Labor Relations Board	59	58	1	59	58	1
037	Civil Rights Commission	33	29	4	33	29	4
030	Puerto Rico Office of Human Resources Management and Tra	240	228	12	240	228	12
224	Com. Joint Inf. Comptroller	-	6	(6)	-	6	(6)
226	Com. Legislative Donation	68	59	9	68	59	9
266	Office of Public Affairs	32	36	(3)	32	36	(3)
034	Investigation, Prosecution and Appeals Comsn.	17	15	3	17	15	3
	Other (a)	-	15	(15)	-	15	(15)
	Unreconciled Payroll (b)	(16,094)	(4,258)	(11,836)	(16,094)	(4,258)	(11,836)
Total		\$300,128	\$251,977	\$48,151	\$300,128	\$251,977	\$48,151

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	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
081	Dept. of Education	\$110,745	\$59,574	\$51,171	\$110,745	\$59,574	\$51,171
071	Health Department	132,404	135,105	(2,700)	132,404	135,105	(2,700)
311	Gaming Commission	852	23,441	(22,590)	852	23,441	(22,590)
045	Public Security Department	8,695	15,443	(6,748)	8,695	15,443	(6,748)
078	Department of Housing	1,772	7,461	(5,690)	1,772	7,461	(5,690)
024	Dept. of Treasury	11,514	9,114	2,400	11,514	9,114	2,400
049	Department of Transportation and Public Works	1,891	3,735	(1,845)	1,891	3,735	(1,845)
137	Department of Correction and Rehabilitation	2,109	9,061	(6,952)	2,109	9,061	(6,952)
123	Administration of Families and Children	3,051	4,339	(1,288)	3,051	4,339	(1,288)
010	General Court of Justice	10,429	7,263	3,166	10,429	7,263	3,166
087	Department of Recreation and Sports	3,351	9,284	(5,934)	3,351	9,284	(5,934)
095	Admin. of Mental Health and Anti-Addiction Svcs.	4,300	7,725	(3,425)	4,300	7,725	(3,425)
050	Department of Natural and Environmental Resources	1,223	7,532	(6,309)	1,223	7,532	(6,309)
241	Admin. for the Comprehensive Care & Devel. of Children	5,091	7,133	(2,042)	5,091	7,133	(2,042)
055	Agriculture department	36	4,428	(4,391)	36	4,428	(4,391)
127	Admin. of Socioeconomic Development of the Family	260	6,118	(5,859)	260	6,118	(5,859)
038	Justice Department	449	5,709	(5,260)	449	5,709	(5,260)
122	Secretariat of the Department of the Family	1,075	4,240	(3,165)	1,075	4,240	(3,165)
067	Department of labor and human resources	1,346	2,474	(1,128)	1,346	2,474	(1,128)
126	Vocational Rehabilitation Administration	1,333	1,910	(576)	1,333	1,910	(576)
329	Office of Socioeconomic Development	273	2,784	(2,511)	273	2,784	(2,511)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
271	Techology and Innovation Services	614	1,366	(753)	614	1,366	(753)
124	Administration for the Support of Minors	268	1,031	(763)	268	1,031	(763)
043	National Guard of Puerto Rico	1,414	4,291	(2,877)	1,414	4,291	(2,877)
152	Office of the Procurator for the Elderly	355	2,344	(1,989)	355	2,344	(1,989)
016	Office of Management and Budget	156	390	(234)	156	390	(234)
298	Telecommunications Bureau	49	177	(128)	49	177	(128)
028	State Elections Commission	186	941	(755)	186	941	(755)
119	Dept. of Economic Development and Commerce	299	961	(662)	299	961	(662)
015	Governor's Office	179	181	(3)	179	181	(3)
266	Office of Public Affairs	61	283	(222)	61	283	(222)
075	Office of the Commissioner of Financial Institutions	53	282	(230)	53	282	(230)
023	Department of State	144	823	(679)	144	823	(679)
082	Institute of Puerto Rican Culture	32	–	32	32	–	32
120	Office of the Veteran's Attorney of Puerto Rico	69	554	(486)	69	554	(486)
105	Industrial Commission	89	411	(322)	89	411	(322)
189	Forensic Science Bureau	29	–	29	29	–	29
096	Office of the Women's Advocate	79	502	(423)	79	502	(423)
022	Office of the Insurance Commissioner	4	206	(201)	4	206	(201)
069	Department of Consumer Affairs	50	136	(85)	50	136	(85)
155	State Office of Historic Conservation	–	69	(69)	–	69	(69)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	90	52	38	90	52	38
281	Office of the Electoral Comptroller	8	51	(42)	8	51	(42)
060	Office of the Citizen Procurator	6	36	(30)	6	36	(30)
231	Office of the Patient Advocate	2	71	(69)	2	71	(69)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY23	July FY22	July Variance	YTD FY23	YTD FY22	YTD Variance
153	Ombudsman for Persons with Disabilities of PR	15	22	(7)	15	22	(7)
037	Civil Rights Commission	–	10	(10)	–	10	(10)
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	142	–	142	142	–	142
	Other (b)	24,807	3,040	21,767	24,807	3,040	21,767
	Unreconciled Vendor Disbursements (c)	18,244	5,230	13,014	18,244	5,230	13,014
	Total	\$349,642	\$357,335	(\$7,693)	\$349,642	\$357,335	(\$7,693)

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.