



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 FY24*

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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

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$381M	+\$38M	\$703M	+\$59M
FY24 August Payroll & Related Costs	August Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$609M	+\$259M	\$1,064M	+\$355M
FY24 August Vendor Disbursements	August Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended August 31, 2023:

Fiscal Year 2024 began on July 1, 2023. The FY24 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 FY23 to help contextualize results.

Total Gross payroll for August FY24 is \$59M greater this year primarily due to premium payment made during this month in the Department of Education. Vendor disbursements are higher than the same period of last year. The agencies mainly driving this variance are the Department of Education \$123M, Department of Economic Development and Commerce \$50M, Department of Health \$26M, Department of Treasury \$19M, Department of Transportation and Public Works \$18M, and other disbursements of \$16M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August FY23	August Variance	YTD FY24	YTD FY23	YTD Variance
081	Department of Education	\$ 192,107	\$ 142,129	\$ 49,978	\$ 336,287	\$ 269,850	\$ 66,437
040	Puerto Rico Police	61,682	68,412	(6,730)	114,427	143,211	(28,784)
137	Department of Correction and Rehabilitation	19,411	18,571	840	42,656	37,090	5,565
010	General Court of Justice	18,106	15,318	2,788	33,276	31,208	2,068
071	Department of Health	17,067	15,077	1,989	33,433	29,624	3,809
038	Department of Justice	6,447	5,788	659	14,394	11,589	2,805
045	Department of Public Security	11,218	10,132	1,086	22,684	20,027	2,657
123	Families and Children Administration	9,915	5,913	4,002	16,100	11,846	4,254
024	Department of Treasury	4,762	4,149	612	9,910	8,466	1,443
127	Adm. for Socioeconomic Devt. of the Family	6,347	9,819	(3,472)	10,189	13,006	(2,817)
050	Department of Natural and Environmental Resources	3,531	3,160	371	7,039	6,612	427
067	Department of Labor and Human Resources	3,322	3,270	52	6,665	6,518	147
049	Department of Transportation and Public Works	3,603	3,794	(191)	7,202	7,493	(290)
095	Mental Health and Addiction Services Admin.	2,426	2,311	115	4,711	4,557	154
126	Vocational Rehabilitation Administration	2,133	2,086	48	4,202	4,062	139
028	Commonwealth Election Commission	1,217	1,311	(95)	2,429	2,675	(246)
122	Department of the Family	1,680	1,565	115	3,344	3,353	(9)
106	Public Housing Administration	1,706	1,774	(69)	3,412	3,626	(214)
124	Child Support Administration	2,116	1,072	1,045	3,564	2,140	1,424
312	Retirement Board	1,167	470	697	2,339	942	1,397
078	Department of Housing	5,093	2,746	2,347	9,920	5,321	4,599
311	Gaming Commission	965	379	586	1,926	748	1,179
087	Department of Sports and Recreation	1,263	961	302	2,503	1,934	569
105	Industrial Commission	879	818	61	1,758	1,650	108
241	Adm. for Integral Development of Childhood	795	714	81	1,556	1,414	142

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August FY23	August Variance	YTD FY24	YTD FY23	YTD Variance
015	Office of the Governor	728	700	28	1,461	1,388	73
055	Department of Agriculture	785	797	(12)	1,574	1,569	5
043	Puerto Rico National Guard	1,011	711	300	2,001	1,408	593
016	Office of Management and Budget	636	606	30	1,282	1,195	87
298	Utility Regulatory Board	558	224	334	1,133	441	692
119	Department of Economic Development and Commerce	–	1,271	(1,271)	-	2,538	(2,538)
069	Department of Consumer Affairs	679	548	131	1,420	1,114	306
023	Department of State	432	389	43	860	766	94
075	Off. of the Financial Institutions Commissioner	457	399	58	921	802	119
082	Institute of Puerto Rican Culture	436	400	35	855	799	56
022	Office of the Commissioner of Insurance	324	299	25	653	599	55
031	General Services Administration	525	493	32	1,041	942	99
152	Elderly and Retired People Advocate Office	361	307	54	713	615	97
271	Office of Technology & Innovation	250	82	167	500	171	329
060	Citizen's Advocate Office (Ombudsman)	180	162	18	359	323	36
281	Office of the Electoral Comptroller	183	181	1	363	350	13
153	Advocacy for Persons with Disabilities	180	147	34	353	284	69
279	Public Service Appeals Commission	152	142	10	303	285	18
096	Women's Advocate Office	163	126	38	301	262	39
329	Office of Socio-Economic and Community Development	221	214	6	436	426	9
139	Parole Board	160	115	46	312	240	71
155	State Historic Preservation Office	162	142	21	323	281	42
062	Cooperative Development Commission	157	72	85	328	143	185
231	Health Advocate Office	100	81	19	209	168	41
120	Veterans Advocate Office	64	47	17	118	94	24

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	August Actuals	August FY23	August Variance	YTD FY24	YTD FY23	YTD Variance
068	Labor Relations Board	65	56	9	120	115	6
037	Civil Rights Commission	84	34	50	150	67	84
030	Puerto Rico Office of Human Resources Management and Transformation	292	240	52	610	480	130
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	61	64	(3)	156	132	23
266	Office of Public Affairs	32	32	-	64	64	-
034	Investigation, Prosecution and Appeals Comsn.	18	17	0	35	35	0
	Other	1,486	-	1,486	2,736	-	2,736
	Unreconciled Payroll (b)	(8,625)	12,444	(21,069)	(15,006)	(3,650)	(11,356)
	Total	\$ 381,276	\$ 343,283	\$ 37,993	\$ 702,610	\$ 643,411	\$ 59,199

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 FY24	August FY23	August	YTD FY24	YTD FY23	YTD Variance
081	Department of Education	\$ 160,109	\$ 110,745	\$ 49,364	\$ 336,902	\$ 213,768	\$ 123,134
071	Health Department	94,702	132,404	(37,702)	165,032	138,803	26,229
311	Gaming Commission	25,158	852	24,306	26,451	15,663	10,788
045	Public Security Department	17,107	8,695	8,412	33,849	33,262	587
078	Department of Housing	3,910	1,772	2,138	7,481	8,440	(959)
024	Department of Treasury	27,366	11,514	15,852	40,544	21,321	19,223
049	Department of Transportation and Public Works	31,231	1,891	29,340	38,664	20,494	18,171
137	Department of Correction and Rehabilitation	18,591	2,109	16,482	29,459	20,214	9,246
123	Administration of Families and Children	14,578	3,051	11,527	24,431	17,649	6,783
010	General Court of Justice	16,356	10,429	5,927	16,356	20,801	(4,444)
087	Department of Recreation and Sports	-	3,351	(3,351)	-	5,965	(5,965)
163	Water and sewage Authority	-	-	-	7,846	-	7,846
095	Admin. of Mental Health and Anti-Addiction Svcs.	16,889	4,300	12,589	28,879	22,047	6,832
050	Department of Natural and Environmental Resources	13,856	1,223	12,633	20,748	13,406	7,342
241	Admin. for the Comprehensive Care & Devel. of Children	23,937	5,091	18,846	41,420	39,573	1,846
055	Agriculture department	2,141	36	2,105	2,755	1,176	1,579
127	Admin. of Socioeconomic Development of the Family	2,855	260	2,595	5,845	3,609	2,236
038	Justice Department	5,414	449	4,965	8,148	6,517	1,631
122	Secretariat of the Department of the Family	3,056	1,075	1,980	6,033	6,868	(835)
067	Department of labor and human resources	8,458	1,346	7,112	10,639	9,208	1,431
126	Vocational Rehabilitation Administration	3,910	1,333	2,577	6,059	6,221	(162)
329	Office of Socioeconomic Development	1,280	273	1,007	1,634	790	844
271	Techology and Innovation Services	4,771	614	4,157	7,113	4,232	2,881
124	Administration for the Support of Minors	1,301	268	1,032	1,459	3,077	(1,617)
043	National Guard of Puerto Rico	4,396	1,414	2,982	9,570	5,814	3,756
152	Office of the Procurator for the Elderly	4,359	355	4,004	5,295	3,525	1,770
016	Office of Management and Budget	3,195	156	3,040	3,471	866	2,605
298	Telecommunications Bureau	218	49	169	498	401	97
028	State Elections Commission	1,331	186	1,145	2,697	1,693	1,004
119	Department of Economic Development and Commerce	47,102	299	46,803	52,114	1,954	50,160

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	August FY24	August FY23	August	YTD FY24	YTD FY23	YTD Variance
015	Governor's Office	1,027	179	848	1,707	1,257	450
266	Office of Public Affairs	755	61	694	1,206	771	435
075	Office of the Commissioner of Financial Institutions	560	53	507	642	1,051	(409)
023	Department of State	2,626	144	2,482	3,828	1,113	2,715
082	Institute of Puerto Rican Culture	163	32	132	327	32	295
120	Office of the Veteran's Attorney of Puerto Rico	1,113	69	1,044	2,366	1,364	1,001
105	Industrial Commission	559	89	471	690	344	346
189	Forensic Science Bureau	-	29	(29)	4,174	1,497	2,678
096	Office of the Women's Advocate	1,085	79	1,005	1,294	604	691
022	Office of the Insurance Commissioner	323	4	319	559	271	288
069	Department of Consumer Affairs	215	50	165	290	293	(2)
155	State Office of Historic Conservation	1,233	-	1,233	1,674	552	1,122
030	Off. of Admin. & Transformation of HR in the Gov. of PR	127	90	37	228	196	31
281	Office of the Electoral Comptroller	21	8	12	28	95	(67)
060	Office of the Citizen Procurator	88	6	82	153	219	(67)
231	Office of the Patient Advocate	70	2	68	89	51	38
153	Ombudsman for Persons with Disabilities of PR	79	15	64	120	98	22
037	Civil Rights Commission	30	-	30	41	37	4
106	Public Housing Administration	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	142	(142)	-	142	(142)
220	Correctional Health Services Corporation	2,128	-	2,128	8,271	-	8,271
	Other (b)	29,156	24,807	4,349	78,037	61,165	16,873
	Unreconciled Vendor Disbursements (c)	9,844	18,244	(8,400)	17,323	(8,684)	26,007
Total		\$ 608,780	\$ 349,642	\$ 259,138	\$ 1,064,440	\$ 709,821	\$ 354,619

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 disbursements related to Municipal Strengthening Fund of \$7.3M.

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