



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 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

\$321M	+\$21M
FY24 July/YTD Total	FY24 vs FY23
Payroll & Related Costs	Variance

Key Vendor Disbursement Figures

\$456M	+\$106M
FY24 July/YTD Total	FY24 vs FY23
Vendor Disburesments	Variance

Key Takeaways for the month ended July 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 July FY24 is \$21M greater this year primarily due to variance of \$16M from the Department of Education. Departement of Education variance is mainly driven by salary increase and premium pay. Vendor disbursements in July are higher than the same period of last year. The agencies mainly driving this variance are Department of Education \$66K, Administration for the Comprehensive Care & Development of Children \$12M, Department of Correction and Rehabilitation \$9M, Public Security Department \$8M, Water and sewage Authority \$8M; and Administration of Mental Health and Anti-Addiction Services \$8M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY24	July FY23	July Variance	YTD FY24	YTD FY23	YTD Variance
081	Dept. of Education	\$ 144,179	\$ 127,721	\$ 16,458	\$ 144,179	\$ 127,721	\$ 16,458
040	Puerto Rico Police	52,745	74,799	(22,054)	52,745	74,799	(22,054)
137	Dept. of Correction and Rehabilitation	23,245	18,519	4,725	23,245	18,519	4,725
010	General Court of Justice	15,170	15,890	(720)	15,170	15,890	(720)
071	Dept. of Health	16,366	14,547	1,819	16,366	14,547	1,819
038	Dept. of Justice	7,947	5,801	2,146	7,947	5,801	2,146
045	Department of Public Security	11,466	9,895	1,571	11,466	9,895	1,571
123	Families and Children Administration	6,185	5,933	252	6,185	5,933	252
024	Dept. of Treasury	5,148	4,317	831	5,148	4,317	831
127	Adm. for Socioeconomic Devt. of the Family	3,842	3,187	655	3,842	3,187	655
050	Dept. of Natural and Environmental Resources	3,508	3,453	56	3,508	3,453	56
067	Dept. of Labor and Human Resources	3,343	3,248	96	3,343	3,248	96
049	Dept. of Transportation and Public Works	3,599	3,699	(100)	3,599	3,699	(100)
095	Mental Health and Addiction Services Admin.	2,286	2,246	39	2,286	2,246	39
126	Vocational Rehabilitation Administration	2,068	1,977	92	2,068	1,977	92
028	Commonwealth Election Commission	1,212	1,364	(152)	1,212	1,364	(152)
122	Dept. of the Family	1,664	1,788	(125)	1,664	1,788	(125)
106	Public Housing Administration	1,706	1,851	(145)	1,706	1,851	(145)
124	Child Support Administration	1,447	1,068	379	1,447	1,068	379
312	Retirement Board	1,172	472	699	1,172	472	699
078	Department of Housing	4,827	2,575	2,252	4,827	2,575	2,252
311	Gaming Commission	961	368	593	961	368	593
087	Dept. of Sports and Recreation	1,240	973	267	1,240	973	267
105	Industrial Commission	879	832	48	879	832	48
241	Adm. for Integral Development of Childhood	761	700	61	761	700	61
015	Office of the Governor	733	688	44	733	688	44
055	Dept. of Agriculture	789	771	18	789	771	18

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY24	July FY23	July Variance	YTD FY24	YTD FY23	YTD Variance
043	Puerto Rico National Guard	990	696	293	990	696	293
016	Office of Management and Budget	646	589	57	646	589	57
298	Utility Regulatory Board	575	217	358	575	217	358
119	Dept. of Economic Development and Commerce	-	1,267	(1,267)	-	1,267	(1,267)
069	Dept. of Consumer Affairs	741	566	175	741	566	175
023	Dept. of State	428	377	51	428	377	51
075	Off. of the Financial Institutions Commissioner	464	403	61	464	403	61
082	Institute of Puerto Rican Culture	420	399	21	420	399	21
022	Office of the Commissioner of Insurance	330	300	30	330	300	30
031	General Services Administration	516	449	66	516	449	66
152	Elderly and Retired People Advocate Office	352	308	44	352	308	44
271	Office of Technology & Innovation	250	88	162	250	88	162
060	Citizen's Advocate Office (Ombudsman)	180	161	18	180	161	18
281	Office of the Electoral Comptroller	181	169	12	181	169	12
153	Advocacy for Persons with Disabilities	172	137	35	172	137	35
279	Public Service Appeals Commission	150	142	8	150	142	8
096	Women's Advocate Office	138	136	1	138	136	1
329	Office of Socio-Economic and Community Development	215	212	3	215	212	3
139	Parole Board	151	126	26	151	126	26
155	State Historic Preservation Office	160	139	21	160	139	21
062	Cooperative Development Commission	170	71	99	170	71	99
231	Health Advocate Office	109	87	22	109	87	22
120	Veterans Advocate Office	55	47	7	55	47	7
068	Labor Relations Board	56	59	(3)	56	59	(3)
037	Civil Rights Commission	66	33	34	66	33	34
030	Puerto Rico Office of Human Resources Management and Transformation	318	240	78	318	240	78
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	July FY24	July FY23	July Variance	YTD FY24	YTD FY23	YTD Variance
226	Com. Legislative Donation	95	68	27	95	68	27
266	Office of Public Affairs	32	32	-	32	32	-
034	Investigation, Prosecution and Appeals Comsn.	18	17	0	18	17	0
	Other	1,250	-	1,250	1,250	-	1,250
	Unreconciled Payroll *	(6,381)	(16,094)	9,713	(6,381)	(16,094)	9,713
	Total	\$ 321,334	\$ 300,128	\$ 21,206	\$ 321,334	\$ 300,128	\$ 21,206

Footnotes

(a) Includes gross payroll for various other agencies.

** 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 FY24	July FY23	July Variance	YTD FY24	YTD FY23	YTD Variance
081	Dept. of Education	\$ 176,793	\$ 110,745	\$ 66,048	\$ 176,793	\$ 110,745	\$ 66,048
071	Health Department	70,330	132,404	(62,075)	70,330	132,404	(62,075)
311	Gaming Commission	1,293	852	441	1,293	852	441
045	Public Security Department	16,742	8,695	8,046	16,742	8,695	8,046
078	Department of Housing	3,571	1,772	1,799	3,571	1,772	1,799
024	Dept. of Treasury	13,179	11,514	1,665	13,179	11,514	1,665
049	Department of Transportation and Public Works	7,433	1,891	5,543	7,433	1,891	5,543
137	Department of Correction and Rehabilitation	10,868	2,109	8,759	10,868	2,109	8,759
123	Administration of Families and Children	9,853	3,051	6,802	9,853	3,051	6,802
010	General Court of Justice	-	10,429	(10,429)	-	10,429	(10,429)
087	Department of Recreation and Sports	-	3,351	(3,351)	-	3,351	(3,351)
163	Water and sewage Authority	7,846	-	7,846	7,846	-	7,846
095	Admin. of Mental Health and Anti-Addiction Svcs.	11,990	4,300	7,690	11,990	4,300	7,690
050	Department of Natural and Environmental Resources	6,892	1,223	5,669	6,892	1,223	5,669
241	Admin. for the Comprehensive Care & Devel. of Children	17,483	5,091	12,391	17,483	5,091	12,391
055	Agriculture department	613	36	577	613	36	577
127	Admin. of Socioeconomic Development of the Family	2,990	260	2,731	2,990	260	2,731
038	Justice Department	2,735	449	2,286	2,735	449	2,286
122	Secretariat of the Department of the Family	2,977	1,075	1,902	2,977	1,075	1,902
067	Department of labor and human resources	2,181	1,346	835	2,181	1,346	835
126	Vocational Rehabilitation Administration	2,149	1,333	816	2,149	1,333	816
329	Office of Socioeconomic Development	354	273	81	354	273	81
271	Techology and Innovation Services	2,342	614	1,729	2,342	614	1,729
124	Administration for the Support of Minors	159	268	(109)	159	268	(109)
043	National Guard of Puerto Rico	5,174	1,414	3,760	5,174	1,414	3,760
152	Office of the Procurator for the Elderly	936	355	580	936	355	580
016	Office of Management and Budget	276	156	120	276	156	120
298	Telecommunications Bureau	280	49	232	280	49	232
028	State Elections Commission	1,366	186	1,181	1,366	186	1,181
119	Dept. of Economic Development and Commerce	5,012	299	4,712	5,012	299	4,712

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	July FY24	July FY23	July Variance	YTD FY24	YTD FY23	YTD Variance
015	Governor's Office	680	179	501	680	179	501
266	Office of Public Affairs	451	61	390	451	61	390
075	Office of the Commissioner of Financial Institutions	83	53	30	83	53	30
023	Department of State	1,202	144	1,058	1,202	144	1,058
082	Institute of Puerto Rican Culture	163	32	132	163	32	132
120	Office of the Veteran's Attorney of Puerto Rico	1,253	69	1,184	1,253	69	1,184
105	Industrial Commission	131	89	42	131	89	42
189	Forensic Science Bureau	4,174	29	4,145	4,174	29	4,145
096	Office of the Women's Advocate	209	79	130	209	79	130
022	Office of the Insurance Commissioner	236	4	232	236	4	232
069	Department of Consumer Affairs	75	50	25	75	50	25
155	State Office of Historic Conservation	442	-	442	442	-	442
030	Off. of Admin. & Transformation of HR in the Gov. of PR	100	90	10	100	90	10
281	Office of the Electoral Comptroller	7	8	(1)	7	8	(1)
060	Office of the Citizen Procurator	64	6	58	64	6	58
231	Office of the Patient Advocate	19	2	17	19	2	17
153	Ombudsman for Persons with Disabilities of PR	41	15	26	41	15	26
037	Civil Rights Commission	11	-	11	11	-	11
106	Public Housing Administration	-	-	-	-	-	-
272	Office of the Inspector General of the Government of PR	-	142	(142)	-	142	(142)
220	Correctional Health Services Corporation	6,143	-	6,143	6,143	-	6,143
	Other	48,882	24,807	24,075	48,882	24,807	24,075
	Unreconciled Vendor Disbursements	7,479	18,244	(10,766)	7,479	18,244	(10,766)
Total		\$ 455,661	\$ 349,642	\$ 106,019	\$ 455,661	\$ 349,642	\$ 106,019

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