



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 October 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

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures

\$338M	-\$19M	\$1,358M	-\$133M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$413M	+\$215M	\$1,518M	+\$371M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2022:

The largest driver of negative -\$133M overall payroll variance is \$89M and \$45M greater than projected from the Department of Education and police department payroll year-to-date respectively. Operating disbursements on behalf of the Department of Education are \$336M lower than projected YTD, this variance is due to lower than projected federally-funded disbursements. Such payments have approval processes than can delay disbursements and reimbursements, and may result in increased federal spending later in FY23. Negative offset for operating disbursement of \$50M due to higher disbursements than projected in the Admin. for the Comprehensive Care & Devel. of Children.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$139,432	\$132,992	(\$6,440)	\$594,976	\$506,003	(\$88,973)
040	Puerto Rico Police	79,049	58,921	(20,127)	280,820	235,686	(45,135)
137	Dept. of Correction and Rehabilitation	19,576	18,228	(1,348)	76,583	69,352	(7,231)
010	General Court of Justice	17,130	17,372	242	77,529	66,097	(11,432)
071	Dept. of Health	15,423	12,488	(2,934)	60,366	47,515	(12,851)
038	Dept. of Justice	5,744	6,871	1,128	23,268	26,144	2,876
045	Department of Public Security	10,022	11,214	1,192	40,098	42,667	2,570
123	Families and Children Administration	5,887	5,364	(523)	23,628	20,410	(3,218)
024	Dept. of Treasury	4,140	6,287	2,147	16,742	23,921	7,179
127	Adm. for Socioeconomic Devt. of the Family	3,192	5,065	1,873	19,359	19,271	(88)
050	Dept. of Natural and Environmental Resources	3,052	4,934	1,882	12,723	18,771	6,048
067	Dept. of Labor and Human Resources	3,209	4,243	1,034	13,069	16,145	3,076
049	Dept. of Transportation and Public Works	3,730	4,713	983	14,907	17,930	3,023
095	Mental Health and Addiction Services Admin.	2,279	2,172	(107)	9,152	8,265	(887)
126	Vocational Rehabilitation Administration	1,979	2,263	285	8,010	8,612	602
028	Commonwealth Election Commission	1,319	1,531	212	5,266	5,825	559
122	Dept. of the Family	1,555	1,597	41	6,455	6,074	(381)
106	Public Housing Administration	1,885	941	(944)	7,344	3,581	(3,763)
124	Child Support Administration	1,087	1,444	356	4,326	5,493	1,167
312	Retirement Board	1,114	1,783	668	3,166	6,783	3,617
078	Department of Housing	2,996	2,101	(894)	11,138	7,995	(3,143)
311	Gaming Commission	869	831	(38)	2,456	3,160	704
087	Dept. of Sports and Recreation	976	1,156	180	3,872	4,399	527
105	Industrial Commission	835	960	126	3,341	3,653	312
241	Adm. for Integral Development of Childhood	1,549	916	(632)	3,700	3,487	(213)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

<u>ID</u>	<u>Agency</u>	<u>October Actuals</u>	<u>October LP</u>	<u>October Variance</u>	<u>YTD FY23</u>	<u>YTD LP</u>	<u>YTD Variance</u>
015	Office of the Governor	732	911	180	2,834	3,468	634
055	Dept. of Agriculture	778	941	163	3,128	3,579	451
043	Puerto Rico National Guard	676	982	306	2,720	3,736	1,016
016	Office of Management and Budget	615	823	209	2,429	3,133	704
298	Utility Regulatory Board	562	1,077	515	1,559	4,098	2,539
119	Dept. of Economic Development and Commerce	1,255	1,723	468	5,061	6,554	1,493
069	Dept. of Consumer Affairs	528	631	103	2,174	2,400	226
023	Dept. of State	396	498	102	1,544	1,894	351
075	Off. of the Financial Institutions Commissioner	405	644	239	1,607	2,449	842
082	Institute of Puerto Rican Culture	400	438	38	1,590	1,668	78
022	Office of the Commissioner of Insurance	304	486	182	1,206	1,848	642
031	General Services Administration	485	562	77	1,916	2,139	222
152	Elderly and Retired People Advocate Office	320	387	67	1,245	1,471	226
271	Office of Technology & Innovation	227	303	76	618	1,152	534
060	Citizen's Advocate Office (Ombudsman)	161	199	38	647	759	112
281	Office of the Electoral Comptroller	175	194	19	700	740	40
153	Advocacy for Persons with Disabilities	147	224	77	580	851	271
279	Public Service Appeals Commission	138	172	34	563	656	94
096	Women's Advocate Office	121	180	60	505	686	181
329	Office of Socio-Economic and Community Development	200	221	21	832	842	10
139	Parole Board	124	169	46	486	644	158
155	State Historic Preservation Office	147	207	60	566	787	221
062	Cooperative Development Commission	76	124	48	293	473	180
231	Health Advocate Office	84	108	24	334	411	77
120	Veterans Advocate Office	45	54	9	184	205	22

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

<u>ID</u>	<u>Agency</u>	<u>October Actuals</u>	<u>October LP</u>	<u>October Variance</u>	<u>YTD FY23</u>	<u>YTD LP</u>	<u>YTD Variance</u>
068	Labor Relations Board	60	51	(8)	232	196	(36)
037	Civil Rights Commission	34	38	4	135	144	9
030	Puerto Rico Office of Human Resources Management and Transferr	241	197	(44)	960	751	(210)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	66	-	(66)	262	-	(262)
266	Office of Public Affairs	32	-	(32)	129	-	(129)
034	Investigation, Prosecution and Appeals Comsn.	17	25	7	70	94	25
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	448	-	(448)	(1,287)	-	1,287
		-	-	-	-	-	-
Total		\$338,028	\$318,960	(\$19,068)	\$1,358,115	\$1,225,070	(\$133,045)

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	October Actuals	October LP	October Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$131,777	\$298,619	\$166,842	\$460,143	\$797,094	\$336,952
071	Health Department	55,792	130,071	74,279	258,109	374,694	116,585
311	Gaming Commission	8,223	21,876	13,653	43,095	106,957	63,862
045	Public Security Department	12,601	14,126	1,524	57,728	51,807	(5,921)
078	Department of Housing	6,736	8,743	2,007	21,070	25,932	4,862
024	Dept. of Treasury	13,930	12,265	(1,665)	52,295	52,027	(268)
049	Department of Transportation and Public Works	16,266	6,487	(9,779)	45,919	30,631	(15,289)
137	Department of Correction and Rehabilitation	9,156	12,156	2,999	36,457	45,371	8,914
123	Administration of Families and Children	12,264	15,826	3,562	43,698	50,002	6,304
010	General Court of Justice	8,056	8,505	449	36,635	31,892	(4,743)
087	Department of Recreation and Sports	1,002	2,078	1,075	8,185	9,311	1,126
095	Admin. of Mental Health and Anti-Addiction Svcs.	10,591	10,532	(59)	45,060	33,984	(11,076)
050	Department of Natural and Environmental Resources	9,311	16,909	7,598	24,112	52,610	28,497
241	Admin. for the Comprehensive Care & Devel. of Children	13,466	11,444	(2,022)	79,034	29,440	(49,594)
055	Agriculture department	198	1,341	1,144	13,339	4,918	(8,421)
127	Admin. of Socioeconomic Development of the Family	7,545	5,546	(1,999)	13,884	16,590	2,706
038	Justice Department	1,968	4,986	3,018	10,244	15,289	5,045
122	Secretariat of the Department of the Family	3,342	2,843	(499)	13,071	8,502	(4,569)
067	Department of labor and human resources	1,488	8,535	7,047	16,061	37,578	21,516
126	Vocational Rehabilitation Administration	4,253	3,142	(1,111)	13,700	9,138	(4,562)
329	Office of Socioeconomic Development	13,395	5,209	(8,186)	15,046	14,545	(501)
271	Techology and Innovation Services	995	5,033	4,039	6,151	18,381	12,229
124	Administration for the Support of Minors	238	1,955	1,717	5,887	5,691	(196)
043	National Guard of Puerto Rico	4,657	3,347	(1,310)	12,335	9,113	(3,222)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY23	YTD LP	YTD Variance
152	Office of the Procurator for the Elderly	1,940	2,794	855	7,990	7,321	(669)
016	Office of Management and Budget	165	485	320	2,142	1,829	(313)
298	Telecommunications Bureau	257	1,530	1,274	910	7,238	6,328
028	State Elections Commission	643	744	101	2,694	2,700	5
119	Dept. of Economic Development and Commerce	378	2,842	2,464	3,247	10,662	7,415
015	Governor's Office	828	513	(315)	2,753	1,621	(1,132)
266	Office of Public Affairs	889	–	(889)	1,992	–	(1,992)
075	Office of the Commissioner of Financial Institutions	243	218	(25)	1,511	1,067	(444)
023	Department of State	420	828	408	4,907	3,159	(1,748)
082	Institute of Puerto Rican Culture	32	761	729	64	2,762	2,698
120	Office of the Veteran's Attorney of Puerto Rico	630	234	(396)	2,571	851	(1,721)
105	Industrial Commission	161	347	186	843	1,697	855
189	Forensic Science Bureau	449	430	(19)	2,453	1,603	(850)
096	Office of the Women's Advocate	246	512	266	1,066	1,537	470
022	Office of the Insurance Commissioner	249	230	(20)	710	1,123	413
069	Department of Consumer Affairs	125	154	29	546	676	130
155	State Office of Historic Conservation	190	773	583	867	2,655	1,788
030	Off. of Admin. & Transformation of HR in the Gov. of PR	106	112	6	401	456	55
281	Office of the Electoral Comptroller	9	11	2	115	41	(74)
060	Office of the Citizen Procurator	86	55	(31)	369	200	(169)
231	Office of the Patient Advocate	27	66	40	103	241	138
153	Ombudsman for Persons with Disabilities of PR	96	115	20	201	377	177
037	Civil Rights Commission	9	27	17	57	96	40
106	Public Housing Administration	–	–	–	–	–	–

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY23	YTD LP	YTD Variance
272	Office of the Inspector General of the Government of PR	142	–	(142)	285	–	(285)
220	Correctional Health Services Corporation	1,999	553	(1,446)	12,732	2,007	(10,725)
	Other (b)	38,433	1,870	(36,563)	124,848	6,589	(118,259)
	Unreconciled Vendor Disbursements (c)	16,517	(553)	(17,070)	10,057	(1,489)	(11,546)
Total		\$412,519	\$627,225	\$214,707	\$1,517,693	\$1,888,516	\$370,822

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.

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