



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 November 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

\$986M	-\$122M	\$1,845M	-\$82M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$516M	-\$43M	\$2,365M	-\$1M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2023:

Payroll:

The (\$82M) negative YTD payroll variance is due to higher than expected expenses across most agencies. During November, higher than projected Christmas Bonus payments were disbursed, as well as additional bonuses from AFSCME in accordance to the Plan of Adjustment. In addition, the Department of Education made additional Premium Pay disbursements, which were not projected.

Operating Disbursements:

The (\$1M) negative YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Office of the Patient Advocate (\$27M), Technology and Innovation Services (\$25M), Admin. for the Com. Care & Devel. of Children (\$24M), Department of Transportation and Public Works (\$17M), Gaming Commission (\$10M), and (\$62M) of unreconciled vendor disbursements for timing and reconciliation between PRIFAS and cash activity data. The variance is partially offset by lower than expected operating disbursements in the Department of Education by \$155M, mainly in federal funds.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 256,316	\$ 173,319	\$ (82,997)	\$ 868,999	\$ 832,479	\$ (36,520)
040	Puerto Rico Police	78,097	60,516	(17,581)	317,763	302,580	(15,184)
137	Department of Correction and Rehabilitation	25,878	20,079	(5,799)	109,712	91,808	(17,904)
010	General Court of Justice	21,496	17,848	(3,649)	89,062	81,606	(7,456)
071	Department of Health	21,556	13,673	(7,883)	90,771	62,517	(28,254)
038	Department of Justice	7,905	8,081	177	35,525	36,951	1,426
045	Department of Public Safety	14,591	11,242	(3,348)	60,210	51,403	(8,808)
189	Forensic Science Bureau	-	1,013	1,013	-	4,632	4,632
123	Families and Children Administration	8,268	5,795	(2,473)	37,800	26,497	(11,302)
024	Department of Treasury	7,374	7,218	(157)	26,807	33,002	6,195
127	Adm. for Socioeconomic Devt. of the Family	5,010	5,055	45	22,565	23,112	547
050	Department of Natural and Environmental Resources	4,198	5,395	1,197	17,627	24,667	7,040
067	Department of Labor and Human Resources	4,395	4,638	243	18,090	21,204	3,115
049	Department of Transportation and Public Works	4,848	4,957	109	19,639	22,666	3,027
095	Mental Health and Addiction Services Admin.	2,993	1,105	(1,888)	12,601	5,052	(7,549)
126	Vocational Rehabilitation Administration	2,631	2,421	(211)	10,952	11,069	117
028	Commonwealth Election Commission	1,718	1,571	(147)	6,761	7,185	424
122	Department of the Family	2,020	1,742	(278)	9,107	7,963	(1,143)
106	Public Housing Administration	2,189	1,229	(960)	9,313	5,620	(3,693)
124	Child Support Administration	1,678	1,440	(238)	7,864	6,586	(1,278)
312	Retirement Board	1,361	1,657	296	5,871	7,575	1,705
078	Department of Housing	4,074	3,301	(773)	17,660	15,095	(2,565)
311	Gaming Commission	1,339	1,190	(148)	5,169	5,443	274
087	Department of Sports and Recreation	1,662	1,239	(423)	6,787	5,667	(1,120)
105	Industrial Commission	1,056	970	(86)	4,548	4,434	(114)
241	Adm. for Integral Development of Childhood	1,072	969	(103)	4,763	4,431	(333)
015	Office of the Governor	902	915	13	3,814	4,184	370
055	Department of Agriculture	1,015	1,016	0	4,271	4,645	375
043	Puerto Rico National Guard	1,060	1,088	29	4,450	4,975	525
016	Office of Management and Budget	769	878	109	3,354	4,014	660
298	Utility Regulatory Board	693	1,111	418	2,977	5,078	2,102
119	Department of Economic Development and Commerce	1,581	1,721	140	6,839	7,870	1,032
069	Department of Consumer Affairs	730	714	(16)	3,114	3,265	150

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY24	YTD LP FY24	YTD Variance
023	Department of State	525	520	(4)	2,264	2,380	116
075	Off. of the Financial Institutions Commissioner	499	688	189	2,204	3,145	941
082	Institute of Puerto Rican Culture	579	515	(64)	2,341	2,355	14
022	Office of the Commissioner of Insurance	409	505	95	1,729	2,307	578
031	General Services Administration	658	705	47	2,773	3,223	450
152	Elderly and Retired People Advocate Office	457	443	(15)	1,882	2,024	142
271	Office of Technology & Innovation	325	343	18	1,368	1,567	199
060	Citizen's Advocate Office (Ombudsman)	239	205	(34)	970	936	(34)
281	Office of the Electoral Comptroller	237	226	(11)	982	1,034	51
153	Advocacy for Persons with Disabilities	217	109	(108)	928	498	(430)
279	Public Service Appeals Commission	181	188	7	777	861	84
096	Women's Advocate Office	201	203	2	764	927	163
329	Office of Socio-Economic and Community Dev.	255	240	(15)	1,086	1,097	11
139	Parole Board	214	199	(16)	874	908	33
155	State Historic Preservation Office	202	216	13	854	987	133
062	Cooperative Development Commission	96	136	40	430	620	190
231	Health Advocate Office	115	124	9	504	566	62
120	Veterans Advocate Office	53	59	6	221	271	50
068	Labor Relations Board	69	56	(13)	288	258	(30)
037	Civil Rights Commission	39	39	(0)	165	177	12
030	Puerto Rico Office of Human Resources Management and Transformation	351	250	(101)	1,556	1,145	(411)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	99	-	(99)	388	-	(388)
266	Office of Public Affairs	40	-	(40)	168	-	(168)
143	Office of Protection and Defense for People with Disabilities	-	179	179	-	817	817
034	Investigation, Prosecution and Appeals Comsn.	27	27	(1)	101	122	21
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(3,435)	-	3,435	(25,036)	-	25,036
Total		\$ 493,129	\$ 371,278	\$ (121,852)	\$ 1,845,365	\$ 1,763,501	\$ (81,864)

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	November Actuals	November LP	November Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 190,928	\$ 215,679	\$ 24,752	\$ 772,660	\$ 928,461	\$ 155,801
071	Department of Health	51,485	81,314	29,829	389,229	398,871	9,642
311	Gaming Commission	16,770	21,306	4,535	98,919	88,572	(10,347)
045	Department of Public Safety	8,217	9,512	1,295	60,662	57,961	(2,701)
078	Department of Housing	5,568	4,939	(628)	26,462	21,337	(5,125)
024	Department of Treasury	21,001	18,606	(2,395)	92,410	93,965	1,555
049	Department of Transportation and Public Works	14,251	6,493	(7,758)	74,799	57,497	(17,302)
137	Department of Correction and Rehabilitation	8,617	10,982	2,365	59,657	60,385	728
123	Administration of Families and Children	12,489	14,788	2,300	64,356	65,718	1,363
010	General Court of Justice	6,507	7,251	745	37,615	36,765	(850)
087	Department of Recreation and Sports	1,456	1,984	528	15,099	15,966	867
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	14,988	10,857	(4,131)	72,019	59,218	(12,801)
050	Dept.t of Natural and Environmental Resources	5,761	10,553	4,792	32,696	49,398	16,702
241	Admin. for the Com. Care & Devel. of Children	32,189	8,780	(23,410)	90,158	65,725	(24,433)
055	Agriculture department	359	1,422	1,064	3,823	6,747	2,924
127	Admin. of Socioeconomic Dev. of the Family	2,029	5,648	3,620	13,972	21,575	7,603
038	Justice Department	2,554	3,382	828	15,069	17,614	2,545
122	Secretariat of the Department of the Family	3,101	2,374	(727)	16,928	12,649	(4,278)
067	Department of Labor and Human Resources	3,531	4,251	720	21,903	22,866	963
126	Vocational Rehabilitation Administration	4,052	2,317	(1,735)	24,860	12,509	(12,351)
329	Office of Socioeconomic Development	1,723	3,419	1,696	10,761	11,129	368
271	Techology and Innovation Services	41,873	6,976	(34,897)	51,430	26,732	(24,699)
124	Administration for the Support of Minors	1,728	1,083	(645)	6,013	4,477	(1,536)
043	National Guard of Puerto Rico	2,114	2,803	689	17,236	17,343	106
152	Office of the Procurator for the Elderly	1,635	1,807	172	17,060	10,303	(6,758)
016	Office of Management and Budget	3,737	449	(3,287)	10,774	4,736	(6,038)
298	Telecommunications Bureau	152	1,285	1,132	(2,419)	4,233	6,652
028	State Elections Commission	791	1,659	868	4,717	7,349	2,632
119	Department of Economic Development and Commerce	1,116	4,352	3,236	47,205	64,710	17,505
015	Governor's Office	635	530	(105)	4,848	3,185	(1,663)
266	Office of Public Affairs	21	-	(21)	4,314	1,206	(3,109)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	November Actuals	November LP	November Variance	YTD FY24	YTD LP FY24	YTD Variance
075	Office of the Commissioner of Financial Institutions	147	177	30	1,207	1,158	(50)
023	Department of State	370	787	417	5,154	6,046	892
082	Institute of Puerto Rican Culture	163	0	(163)	817	(836)	(1,653)
120	Office of the Veteran's Attorney of Puerto Rico	732	226	(507)	4,784	2,998	(1,785)
105	Industrial Commission	463	286	(178)	2,002	1,523	(478)
189	Forensic Science Bureau	383	482	99	4,909	5,528	619
096	Office of the Women's Advocate	241	374	133	2,095	2,338	243
022	Office of the Insurance Commissioner	278	319	41	1,198	1,491	292
069	Department of Consumer Affairs	125	140	15	674	692	18
155	State Office of Historic Conservation	190	268	79	1,575	2,429	854
030	Off. of Admin. & Transformation of HR in the Gov. of PR	284	116	(168)	759	556	(202)
281	Office of the Electoral Comptroller	23	35	12	78	127	50
060	Office of the Citizen Procurator	31	40	10	236	266	30
231	Office of the Patient Advocate	41	29	(12)	27,150	169	(26,981)
153	Ombudsman for Persons with Disabilities of PR	60	150	90	1,151	540	(611)
037	Civil Rights Commission	10	26	16	76	113	36
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,186	496	(2,690)	16,770	9,660	(7,110)
	Other (b)	40,141	1,483	(38,658)	77,022	79,749	2,727
	Unreconciled Vendor Disbursements (c)	7,268	-	(7,268)	62,237	-	(62,237)
Total		\$ 515,513	\$ 472,238	\$ (43,276)	\$ 2,365,131	\$ 2,363,751	\$ (1,380)

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.