



## **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 FY24*

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## Glossary

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- 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.
<b>Net Payroll</b>	- 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).
<b>Other payroll</b>	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>PW</b>	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>TSA</b>	- 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**

\$327M	+\$0.351M	\$1,352M	+\$40M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$458M	+\$22M	\$1,865M	+\$27M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2023:

**Payroll:**

The actuals are lower than projected in payroll by \$40M. The agency mainly driving this variance is the Department Education by \$46M and \$22M due to the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by higher than projected payroll in the Department of Health by (\$20M), and the Department of Correction and Rehabilitation by (\$12M).

**Operating Disbursements:**

The actuals are lower than projected in operating disbursements by \$27M. The agencies mainly driving this variance are the Department of Education by \$131M, mainly in federal funds; and the Department of Economic Development and Commerce by \$14M. The variance is partially offset due to higher than projected disbursements in the Office of the Patient Advocate (\$27M), the Department of Health (\$20M), the Gaming Commission (\$15M); and due to (\$55M) of unreconciled vendor disbursements for timing and reconciliation between PRIFAS and cash activity data.

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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 FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 137,106	\$ 148,645	\$ 11,540	\$ 612,683	\$ 659,160	\$ 46,477
040	Puerto Rico Police	63,432	60,516	(2,916)	239,667	242,064	2,397
137	Department of Correction and Rehabilitation	20,468	17,220	(3,248)	83,834	71,729	(12,105)
010	General Court of Justice	17,584	15,307	(2,278)	67,566	63,758	(3,807)
071	Department of Health	18,270	11,726	(6,543)	69,215	48,845	(20,371)
038	Department of Justice	6,625	6,931	306	27,620	28,870	1,250
045	Department of Public Safety	11,464	9,642	(1,822)	45,620	40,161	(5,459)
189	Forensic Science Bureau	-	869	869	-	3,619	3,619
123	Families and Children Administration	6,682	4,970	(1,712)	29,532	20,702	(8,829)
024	Department of Treasury	4,889	6,190	1,302	19,432	25,784	6,352
127	Adm. for Socioeconomic Devt. of the Family	3,765	4,335	570	17,555	18,058	503
050	Department of Natural and Environmental Resources	3,445	4,627	1,182	13,429	19,272	5,843
067	Department of Labor and Human Resources	3,450	3,977	527	13,695	16,567	2,872
049	Department of Transportation and Public Works	3,681	4,252	571	14,791	17,709	2,918
095	Mental Health and Addiction Services Admin.	2,396	948	(1,448)	9,607	3,947	(5,660)
126	Vocational Rehabilitation Administration	2,086	2,076	(10)	8,321	8,648	327
028	Commonwealth Election Commission	1,282	1,348	66	5,043	5,614	571
122	Department of the Family	1,620	1,494	(127)	7,087	6,222	(866)
106	Public Housing Administration	1,828	1,054	(774)	7,124	4,391	(2,733)
124	Child Support Administration	1,328	1,235	(92)	6,186	5,146	(1,040)
312	Retirement Board	1,114	1,421	307	4,509	5,919	1,409
078	Department of Housing	3,472	2,831	(640)	13,585	11,794	(1,792)
311	Gaming Commission	953	1,021	68	3,831	4,252	422
087	Department of Sports and Recreation	1,370	1,063	(307)	5,125	4,427	(698)
105	Industrial Commission	894	832	(63)	3,492	3,464	(28)
241	Adm. for Integral Development of Childhood	891	831	(60)	3,692	3,462	(230)
015	Office of the Governor	731	785	54	2,912	3,269	357
055	Department of Agriculture	816	871	56	3,255	3,629	374
043	Puerto Rico National Guard	841	933	92	3,390	3,887	497
016	Office of Management and Budget	648	753	105	2,584	3,136	552
298	Utility Regulatory Board	574	953	378	2,284	3,968	1,684
119	Department of Economic Development and Commerce	1,281	1,476	195	5,258	6,149	891
069	Department of Consumer Affairs	595	612	17	2,384	2,551	167

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	October Actuals	October LP	October Variance	YTD FY24	YTD LP FY24	YTD Variance
023	Department of State	444	446	2	1,739	1,859	120
075	Off. of the Financial Institutions Commissioner	424	590	166	1,705	2,457	752
082	Institute of Puerto Rican Culture	464	442	(23)	1,762	1,840	78
022	Office of the Commissioner of Insurance	334	433	99	1,320	1,803	483
031	General Services Administration	531	604	73	2,115	2,518	403
152	Elderly and Retired People Advocate Office	352	380	27	1,425	1,581	156
271	Office of Technology & Innovation	264	294	30	1,044	1,224	181
060	Citizen's Advocate Office (Ombudsman)	185	176	(9)	731	731	0
281	Office of the Electoral Comptroller	195	194	(1)	745	808	63
153	Advocacy for Persons with Disabilities	182	93	(89)	711	389	(322)
279	Public Service Appeals Commission	146	162	15	596	673	77
096	Women's Advocate Office	143	174	31	563	724	161
329	Office of Socio-Economic and Community Dev.	207	206	(1)	831	857	26
139	Parole Board	180	170	(10)	660	709	49
155	State Historic Preservation Office	161	185	24	652	771	119
062	Cooperative Development Commission	79	116	37	334	484	150
231	Health Advocate Office	89	106	17	389	442	53
120	Veterans Advocate Office	42	51	9	168	212	44
068	Labor Relations Board	57	48	(9)	218	201	(17)
037	Civil Rights Commission	31	33	2	126	139	12
030	Puerto Rico Office of Human Resources Management and Transformation	284	215	(69)	1,205	894	(310)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	67	-	(67)	289	-	(289)
266	Office of Public Affairs	32	-	(32)	129	-	(129)
143	Office of Protection and Defense for People with Disabilities	-	153	153	-	639	639
034	Investigation, Prosecution and Appeals Comsn.	20	23	3	74	96	22
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(3,806)	-	3,806	(21,601)	-	21,601
<b>Total</b>		<b>\$ 326,688</b>	<b>\$ 327,038</b>	<b>\$ 351</b>	<b>\$ 1,352,235</b>	<b>\$ 1,392,223</b>	<b>\$ 39,988</b>

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 FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 139,322	\$ 221,369	\$ 82,047	\$ 581,732	\$ 712,782	\$ 131,049
071	Department of Health	70,826	82,099	11,273	337,744	317,558	(20,187)
311	Gaming Commission	28,335	22,951	(5,384)	82,149	67,266	(14,883)
045	Department of Public Safety	13,526	9,196	(4,330)	52,445	48,449	(3,996)
078	Department of Housing	9,998	5,144	(4,855)	20,894	16,397	(4,497)
024	Department of Treasury	18,366	18,988	622	71,408	75,358	3,950
049	Department of Transportation and Public Works	18,006	6,870	(11,136)	60,548	51,005	(9,544)
137	Department of Correction and Rehabilitation	9,425	10,475	1,050	51,040	49,403	(1,637)
123	Administration of Families and Children	15,327	14,329	(999)	51,867	50,930	(937)
010	General Court of Justice	7,203	6,885	(318)	31,109	29,513	(1,595)
087	Department of Recreation and Sports	1,284	2,034	749	13,643	13,982	339
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,561	10,562	(4,999)	57,031	48,361	(8,670)
050	Dept. t of Natural and Environmental Resources	4,321	10,802	6,481	31,698	38,845	7,146
241	Admin. for the Com. Care & Devel. of Children	16,433	9,130	(7,303)	57,968	56,946	(1,023)
055	Agriculture department	412	1,339	926	3,465	5,325	1,860
127	Admin. of Socioeconomic Dev. of the Family	4,353	5,594	1,241	11,944	15,927	3,983
038	Justice Department	2,320	3,367	1,047	12,515	14,233	1,718
122	Secretariat of the Department of the Family	4,039	2,335	(1,704)	13,827	10,275	(3,552)
067	Department of Labor and Human Resources	2,585	4,462	1,877	18,372	18,615	243
126	Vocational Rehabilitation Administration	7,259	2,313	(4,945)	20,808	10,192	(10,616)
329	Office of Socioeconomic Development	7,115	3,463	(3,652)	9,038	7,710	(1,327)
271	Techology and Innovation Services	825	6,598	5,773	9,557	19,755	10,198
124	Administration for the Support of Minors	1,340	1,070	(270)	4,285	3,393	(892)
043	National Guard of Puerto Rico	2,129	2,876	747	15,122	14,540	(582)
152	Office of the Procurator for the Elderly	3,551	1,868	(1,684)	15,425	8,495	(6,930)
016	Office of Management and Budget	3,748	426	(3,322)	7,037	4,287	(2,750)
298	Telecommunications Bureau	277	1,379	1,102	(2,572)	2,948	5,520
028	State Elections Commission	603	1,551	948	3,926	5,690	1,764
119	Department of Economic Development and Commerce	1,358	4,570	3,212	46,088	60,358	14,270
015	Governor's Office	662	520	(143)	4,213	2,655	(1,558)
266	Office of Public Affairs	3,088	-	(3,088)	4,293	1,206	(3,088)



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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 FY24	YTD LP FY24	YTD Variance
075	Office of the Commissioner of Financial Institutions	128	190	62	1,060	981	(79)
023	Department of State	257	750	493	4,785	5,259	475
082	Institute of Puerto Rican Culture	163	0	(163)	654	(836)	(1,490)
120	Office of the Veteran's Attorney of Puerto Rico	693	211	(482)	4,051	2,773	(1,279)
105	Industrial Commission	525	308	(217)	1,539	1,238	(301)
189	Forensic Science Bureau	-	454	454	4,526	5,046	520
096	Office of the Women's Advocate	299	368	69	1,853	1,963	110
022	Office of the Insurance Commissioner	212	344	132	920	1,171	251
069	Department of Consumer Affairs	129	142	14	549	552	3
155	State Office of Historic Conservation	84	275	191	1,385	2,161	776
030	Off. of Admin. & Transformation of HR in the Gov. of PR	120	113	(7)	475	441	(35)
281	Office of the Electoral Comptroller	10	33	24	55	92	38
060	Office of the Citizen Procurator	25	38	13	205	225	20
231	Office of the Patient Advocate	26	27	1	27,109	140	(26,969)
153	Ombudsman for Persons with Disabilities of PR	68	140	72	1,091	390	(701)
037	Civil Rights Commission	13	24	11	67	87	20
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	2,204	463	(1,741)	13,584	9,165	(4,419)
	Other (b)	13,714	1,428	(12,285)	47,209	78,266	31,057
	Unreconciled Vendor Disbursements (c)	25,690	-	(25,690)	54,970	-	(54,970)
<b>Total</b>		<b>\$ 457,958</b>	<b>\$ 479,872</b>	<b>\$ 21,914</b>	<b>\$ 1,864,709</b>	<b>\$ 1,891,513</b>	<b>\$ 26,804</b>

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.