



## **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 January 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**

\$337M	-\$1.029M	\$2,531M	+\$191M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$513M	+\$40M	\$3,439M	-\$38M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2024:

**Payroll:**

The \$191M positive YTD payroll variance is due to lower than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Education \$113M, Puerto Rico Police Department \$18M, Department of Treasury \$15M, Department of Natural and Environmental Resources \$13M; and \$43M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$32M).

**Operating Disbursements:**

The (\$82M) negative YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Admin. for the Com. Care & Devel. of Children (\$66M), Office of the Patient Advocate (\$27M), and (\$74M) 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 \$139M, mainly in federal funds; and Department of Economic Development and Commerce by \$21M, among other agencies.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 143,888	\$ 153,350	\$ 9,461	\$ 1,166,672	\$ 1,279,826	\$ 113,154
040	Puerto Rico Police Department	63,834	60,516	(3,318)	439,930	458,371	18,441
137	Department of Correction and Rehabilitation	20,376	17,765	(2,610)	157,457	143,633	(13,824)
010	General Court of Justice	16,911	15,791	(1,120)	123,867	127,671	3,804
071	Department of Health	19,366	12,098	(7,268)	129,445	97,808	(31,637)
038	Department of Justice	6,599	7,150	551	49,067	57,809	8,742
045	Department of Public Safety	15,170	9,947	(5,223)	87,425	80,419	(7,005)
189	Forensic Science Bureau	-	896	896	-	7,247	7,247
123	Families and Children Administration	6,681	5,127	(1,554)	53,856	41,455	(12,402)
024	Department of Treasury	4,682	6,386	1,704	36,440	51,631	15,190
127	Adm. for Socioeconomic Devt. of the Family	3,873	4,472	600	32,322	36,159	3,837
050	Department of Natural and Environmental Resources	3,232	4,773	1,541	25,156	38,592	13,436
067	Department of Labor and Human Resources	3,358	4,103	745	25,019	33,174	8,156
049	Department of Transportation and Public Works	3,746	4,386	640	28,092	35,461	7,369
095	Mental Health and Addiction Services Admin.	2,311	978	(1,333)	17,349	7,903	(9,446)
126	Vocational Rehabilitation Administration	2,342	2,142	(200)	16,258	17,317	1,059
028	Commonwealth Election Commission	1,182	1,390	208	9,262	11,241	1,978
122	Department of the Family	1,611	1,541	(70)	12,965	12,459	(506)
106	Public Housing Administration	1,789	1,087	(702)	12,940	8,792	(4,148)
124	Child Support Administration	1,306	1,274	(32)	11,027	10,304	(723)
312	Retirement Board	1,121	1,466	344	8,166	11,851	3,686
078	Department of Housing	3,472	2,921	(551)	24,695	23,616	(1,079)
311	Gaming Commission	1,101	1,053	(48)	7,359	8,515	1,157
087	Department of Sports and Recreation	1,274	1,097	(178)	9,415	8,865	(549)
105	Industrial Commission	905	858	(47)	6,372	6,937	565
241	Adm. for Integral Development of Childhood	827	857	30	6,748	6,932	183
015	Office of the Governor	735	810	75	5,302	6,546	1,244
055	Department of Agriculture	795	899	104	5,937	7,267	1,330
043	Puerto Rico National Guard	820	963	143	6,134	7,783	1,650
016	Office of Management and Budget	680	777	96	4,726	6,280	1,554
298	Utility Regulatory Board	571	983	412	4,184	7,945	3,761
119	Department of Economic Development and Commerce	1,226	1,523	297	9,363	12,313	2,950
069	Department of Consumer Affairs	589	632	43	4,462	5,107	646
023	Department of State	409	460	51	3,125	3,723	598
075	Off. of the Financial Institutions Commissioner	424	609	184	3,067	4,921	1,854
082	Institute of Puerto Rican Culture	442	456	13	3,256	3,684	428
022	Office of the Commissioner of Insurance	330	446	116	2,420	3,610	1,190

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY24	YTD LP FY24	YTD Variance
031	General Services Administration	532	624	92	3,850	5,042	1,191
152	Elderly and Retired People Advocate Office	385	392	7	2,655	3,166	511
271	Office of Technology & Innovation	277	303	26	1,938	2,451	514
060	Citizen's Advocate Office (Ombudsman)	186	181	(4)	1,353	1,465	112
281	Office of the Electoral Comptroller	208	200	(8)	1,396	1,617	221
153	Advocacy for Persons with Disabilities	171	96	(74)	1,275	779	(496)
279	Public Service Appeals Commission	148	167	18	1,096	1,348	252
096	Women's Advocate Office	165	179	15	1,109	1,450	341
329	Office of Socio-Economic and Community Dev.	200	212	12	1,502	1,716	215
139	Parole Board	185	176	(10)	1,290	1,420	130
155	State Historic Preservation Office	172	191	19	1,201	1,544	343
062	Cooperative Development Commission	75	120	45	586	970	384
231	Health Advocate Office	103	110	7	717	885	169
120	Veterans Advocate Office	40	52	13	304	424	120
068	Labor Relations Board	64	50	(14)	408	403	(5)
037	Civil Rights Commission	31	34	4	228	278	49
030	Puerto Rico Office of Human Resources Management and Transformation	288	221	(66)	2,139	1,791	(348)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	59	-	(59)	527	-	(527)
266	Office of Public Affairs	32	-	(32)	234	-	(234)
143	Office of Protection and Defense for People with Disabilities	-	158	158	-	1,279	1,279
034	Investigation, Prosecution and Appeals Comsn.	22	24	1	146	191	45
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(4,820)	-	4,820	(42,662)	-	42,662
<b>Total</b>		<b>\$ 336,502</b>	<b>\$ 335,473</b>	<b>\$ (1,029)</b>	<b>\$ 2,530,572</b>	<b>\$ 2,721,389</b>	<b>\$ 190,818</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.

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 205,526	\$ 221,301	\$ 15,774	\$ 1,216,615	\$ 1,349,836	\$ 133,221
071	Department of Health	103,063	107,642	4,579	598,253	603,686	5,433
311	Gaming Commission	25,318	32,361	7,044	159,879	142,880	(16,998)
045	Department of Public Safety	11,507	20,439	8,933	85,005	97,409	12,404
078	Department of Housing	4,595	5,613	1,018	35,313	31,625	(3,689)
024	Department of Treasury	19,079	25,397	6,317	137,155	138,790	1,635
049	Department of Transportation and Public Works	21,738	9,526	(12,213)	105,978	73,742	(32,237)
137	Department of Correction and Rehabilitation	11,258	12,906	1,648	84,594	84,909	315
123	Administration of Families and Children	14,026	16,133	2,107	95,144	96,841	1,697
010	General Court of Justice	10,060	8,482	(1,578)	51,922	52,941	1,019
087	Department of Recreation and Sports	560	2,731	2,171	17,511	20,768	3,257
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	17,069	11,942	(5,127)	106,847	82,148	(24,699)
050	Dept.t of Natural and Environmental Resources	7,227	12,059	4,832	45,737	71,679	25,943
241	Admin. for the Com. Care & Devel. of Children	13,760	8,851	(4,909)	153,513	82,536	(70,978)
055	Agriculture department	279	1,628	1,349	17,046	9,886	(7,161)
127	Admin. of Socioeconomic Dev. of the Family	3,728	6,021	2,293	21,333	33,139	11,806
038	Justice Department	3,039	3,773	734	21,486	24,740	3,255
122	Secretariat of the Department of the Family	2,923	2,550	(373)	24,297	17,553	(6,744)
067	Department of Labor and Human Resources	2,200	5,874	3,674	26,262	33,063	6,801
126	Vocational Rehabilitation Administration	2,197	2,459	262	31,099	17,217	(13,882)
329	Office of Socioeconomic Development	2,640	3,555	915	13,763	17,923	4,161
271	Techology and Innovation Services	829	8,107	7,278	54,030	42,252	(11,778)
124	Administration for the Support of Minors	650	1,158	508	8,787	6,701	(2,086)
043	National Guard of Puerto Rico	2,241	2,871	630	21,168	22,814	1,645
152	Office of the Procurator for the Elderly	627	1,836	1,209	18,572	13,795	(4,777)
016	Office of Management and Budget	2,479	526	(1,953)	19,700	5,739	(13,961)
298	Telecommunications Bureau	175	1,913	1,738	(2,127)	7,463	9,589
028	State Elections Commission	475	1,877	1,402	5,918	10,994	5,076
119	Department of Economic Development and Commerce	11,080	6,290	(4,790)	58,850	75,512	16,662
015	Governor's Office	554	571	18	6,152	4,285	(1,867)
266	Office of Public Affairs	557	-	(557)	5,480	1,206	(4,274)
075	Office of the Commissioner of Financial Institutions	128	269	141	1,534	1,608	74
023	Department of State	1,414	931	(483)	8,101	7,812	(289)



**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	January Actuals	January LP	January Variance	YTD FY24	YTD LP FY24	YTD Variance
082	Institute of Puerto Rican Culture	163	0	(163)	1,144	(835)	(1,980)
120	Office of the Veteran's Attorney of Puerto Rico	1,310	255	(1,054)	6,328	3,494	(2,834)
105	Industrial Commission	209	434	226	2,515	2,252	(263)
189	Forensic Science Bureau	700	556	(144)	6,100	6,597	497
096	Office of the Women's Advocate	358	402	44	2,785	3,112	327
022	Office of the Insurance Commissioner	83	485	402	1,486	2,305	819
069	Department of Consumer Affairs	104	189	86	930	1,028	98
155	State Office of Historic Conservation	691	311	(379)	2,929	3,001	73
030	Off. of Admin. & Transformation of HR in the Gov. of PR	123	144	21	1,004	823	(181)
281	Office of the Electoral Comptroller	27	41	15	135	206	71
060	Office of the Citizen Procurator	21	46	25	398	355	(44)
231	Office of the Patient Advocate	27	32	5	211	232	21
153	Ombudsman for Persons with Disabilities of PR	29	169	140	1,200	868	(331)
037	Civil Rights Commission	5	29	24	110	169	59
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,457	561	(2,896)	21,960	10,749	(11,211)
	Other (b)	1,572	1,767	195	82,078	83,077	999
	Unreconciled Vendor Disbursements (c)	1,585	-	(1,585)	52,783	-	(52,783)
<b>Total</b>		<b>\$ 513,463</b>	<b>\$ 553,015</b>	<b>\$ 39,552</b>	<b>\$ 3,439,013</b>	<b>\$ 3,400,926</b>	<b>\$ (38,088)</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.