



## **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 March FY24 and Q3 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**

\$341M	-\$2M	\$1,063M	-\$13M	\$3,258M	+\$179M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$425M	+\$164M	\$1,330M	+\$377M	\$4,226M	+\$330M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended March 31, 2024:

**Payroll:**

The \$179M 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 \$86M, Department of Treasury \$19M, Department of Natural and Environmental Resources \$17M, and \$65M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$43M) and Department of Corrections and Rehabilitation (\$16M). During February, higher than projected additional bonuses for AFSCME/SPU employees were disbursed 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 \$330M positive YTD operating disbursements variance is due to lower than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Education by \$335M, mainly in federal funds, the Department of Health by \$93M, and the Department of Natural and Environmental Resources (\$42M), among other agencies. The variance is partially offset by higher than expected operating disbursements in the Admin. for the Com. Care & Devel. of Children (\$74M), Automobile Accident Compensation Administration (\$61M), and (\$27M) 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)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 153,627	\$ 155,529	\$ 1,902	\$ 502,393	\$ 484,683	\$ (17,710)	\$ 1,525,176	\$ 1,611,159	\$ 85,983
040	Puerto Rico Police Department	63,118	60,516	(2,602)	191,193	181,548	(9,645)	567,289	579,403	12,114
137	Department of Correction and Rehabilitation	20,290	18,018	(2,272)	61,519	56,150	(5,369)	198,600	182,017	(16,582)
010	General Court of Justice	17,198	16,016	(1,182)	51,181	49,910	(1,271)	158,138	161,790	3,653
071	Department of Health	19,458	12,269	(7,189)	56,963	38,236	(18,728)	167,043	123,946	(43,097)
038	Department of Justice	6,595	7,252	657	19,787	22,599	2,812	62,255	73,259	11,004
045	Department of Public Safety	12,239	10,088	(2,151)	39,488	31,438	(8,050)	111,743	101,911	(9,832)
189	Forensic Science Bureau	-	909	909	-	2,833	2,833	-	9,184	9,184
123	Families and Children Administration	6,637	5,200	(1,437)	20,405	16,206	(4,200)	67,581	52,533	(15,047)
024	Department of Treasury	5,061	6,477	1,416	14,400	20,184	5,784	46,159	65,429	19,270
127	Adm. for Socioeconomic Devt. of the Family	3,921	4,536	615	11,880	14,136	2,256	40,330	45,822	5,493
050	Department of Natural and Environmental Resources	3,195	4,841	1,646	9,917	15,087	5,170	31,841	48,905	17,064
067	Department of Labor and Human Resources	3,511	4,162	650	10,288	12,969	2,681	31,949	42,040	10,091
049	Department of Transportation and Public Works	4,159	4,448	290	11,783	13,863	2,080	36,129	44,938	8,809
095	Mental Health and Addiction Services Admin.	2,304	991	(1,313)	6,913	3,090	(3,823)	21,951	10,015	(11,936)
126	Vocational Rehabilitation Administration	2,223	2,172	(50)	6,857	6,770	(87)	20,774	21,945	1,171
028	Commonwealth Election Commission	1,258	1,410	152	3,698	4,394	697	11,778	14,245	2,467
122	Department of the Family	1,579	1,563	(16)	4,816	4,870	55	16,170	15,788	(382)
106	Public Housing Administration	1,773	1,103	(670)	5,349	3,437	(1,912)	16,500	11,142	(5,358)
124	Child Support Administration	1,312	1,293	(19)	3,959	4,028	70	13,679	13,058	(621)
312	Retirement Board	1,122	1,487	365	3,344	4,633	1,289	10,388	15,019	4,630
078	Department of Housing	3,458	2,962	(495)	10,386	9,232	(1,153)	31,608	29,927	(1,681)
311	Gaming Commission	1,035	1,068	33	3,197	3,329	132	9,455	10,791	1,336
087	Department of Sports and Recreation	1,262	1,112	(150)	3,798	3,466	(332)	11,939	11,235	(704)
105	Industrial Commission	916	870	(46)	2,708	2,712	4	8,174	8,790	616
241	Adm. for Integral Development of Childhood	811	870	59	2,474	2,710	236	8,396	8,784	389
015	Office of the Governor	732	821	89	2,190	2,559	369	6,757	8,296	1,538
055	Department of Agriculture	839	912	72	2,463	2,841	378	7,606	9,209	1,604
043	Puerto Rico National Guard	820	976	156	2,469	3,043	574	7,782	9,863	2,081
016	Office of Management and Budget	693	788	95	2,070	2,455	385	6,115	7,958	1,843
298	Utility Regulatory Board	664	997	333	1,890	3,106	1,216	5,503	10,068	4,565
119	Department of Economic Development and Commerce	1,176	1,545	368	3,578	4,814	1,235	11,716	15,604	3,888
069	Department of Consumer Affairs	609	641	32	1,827	1,997	170	5,700	6,472	773
023	Department of State	433	467	34	1,297	1,455	158	4,013	4,718	705
075	Off. of the Financial Institutions Commissioner	425	617	192	1,291	1,924	632	3,934	6,236	2,302
082	Institute of Puerto Rican Culture	442	462	20	1,325	1,440	116	4,138	4,669	531

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY24	YTD LP FY24	YTD Variance
022	Office of the Commissioner of Insurance	349	453	103	1,017	1,411	394	3,107	4,574	1,468
031	General Services Administration	547	632	85	1,602	1,971	369	4,921	6,389	1,468
152	Elderly and Retired People Advocate Office	384	397	13	1,159	1,238	79	3,429	4,012	583
271	Office of Technology & Innovation	304	308	4	859	958	99	2,519	3,107	587
060	Citizen's Advocate Office (Ombudsman)	182	184	2	554	573	18	1,721	1,856	135
281	Office of the Electoral Comptroller	206	203	(3)	619	632	13	1,807	2,050	242
153	Advocacy for Persons with Disabilities	177	98	(79)	521	305	(216)	1,625	987	(638)
279	Public Service Appeals Commission	148	169	21	443	527	84	1,391	1,708	317
096	Women's Advocate Office	166	182	16	500	567	67	1,444	1,838	394
329	Office of Socio-Economic and Community Dev.	199	215	17	599	671	72	1,901	2,175	275
139	Parole Board	180	178	(2)	551	555	4	1,656	1,800	144
155	State Historic Preservation Office	169	194	25	591	604	12	1,620	1,957	337
062	Cooperative Development Commission	88	122	33	243	379	136	753	1,229	476
231	Health Advocate Office	106	111	5	310	346	36	924	1,122	198
120	Veterans Advocate Office	43	53	11	122	166	44	386	538	152
068	Labor Relations Board	61	51	(10)	186	158	(28)	531	511	(20)
037	Civil Rights Commission	27	35	7	87	109	21	285	352	67
030	Puerto Rico Office of Human Resources Management	312	225	(87)	888	700	(188)	2,739	2,269	(470)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	56	-	(56)	173	-	(173)	641	-	(641)
266	Office of Public Affairs	38	-	(38)	102	-	(102)	304	-	(304)
143	Office of Protection and Defense for People with Disal	-	160	160	-	500	500	-	1,621	1,621
034	Investigation, Prosecution and Appeals Comsn.	23	24	1	68	75	7	192	242	51
	Other (a)	-	-	-	-	-	-	-	-	-
	Unreconciled Payroll (b)	(7,687)	-	7,687	(26,849)	-	26,849	(64,691)	-	64,691
<b>Total</b>		<b>\$ 340,974</b>	<b>\$ 339,381</b>	<b>\$ (1,593)</b>	<b>\$ 1,063,441</b>	<b>\$ 1,050,589</b>	<b>\$ (12,852)</b>	<b>\$ 3,257,511</b>	<b>\$ 3,436,505</b>	<b>\$ 178,994</b>

Footnotes

(a) Includes gross payroll for various other agencies.

(69,256)

(b) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

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March FY2024

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 160,107	\$ 253,719	\$ 93,612	\$ 502,145	\$ 720,303	\$ 218,157	\$ 1,513,234	\$ 1,848,838	\$ 335,604
071	Department of Health	78,938	114,330	35,392	240,371	332,792	92,421	735,561	828,836	93,275
311	Gaming Commission	26,373	28,437	2,063	77,138	85,505	8,368	211,699	196,024	(15,674)
045	Department of Public Safety	5,145	20,160	15,015	31,768	60,415	28,647	105,266	137,385	32,119
078	Department of Housing	3,490	5,999	2,509	10,888	17,256	6,368	41,607	43,268	1,661
024	Department of Treasury	10,908	23,330	12,423	40,802	70,094	29,291	158,877	183,487	24,609
049	Department of Transportation and Public Works	13,128	8,489	(4,639)	56,816	25,519	(31,297)	141,056	89,735	(51,321)
137	Department of Correction and Rehabilitation	5,664	12,703	7,039	28,961	38,070	9,109	102,297	110,073	7,776
123	Administration of Families and Children	14,929	16,976	2,047	45,193	49,870	4,677	126,311	130,578	4,266
010	General Court of Justice	12,257	8,354	(3,904)	31,338	25,059	(6,279)	73,200	69,518	(3,682)
087	Department of Recreation and Sports	2,560	2,500	(60)	4,434	7,512	3,078	21,385	25,549	4,164
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs	13,332	12,519	(813)	42,664	36,775	(5,890)	132,442	106,981	(25,461)
050	Dept. of Natural and Environmental Resources	5,570	12,689	7,120	15,981	36,789	20,808	54,490	96,410	41,919
241	Admin. for the Com. Care & Devel. of Children	10,175	10,381	206	37,214	29,224	(7,990)	176,967	102,909	(74,058)
055	Agriculture department	1,357	1,621	263	2,415	4,859	2,443	19,183	13,117	(6,066)
127	Admin. of Socioeconomic Dev. of the Family	1,378	6,543	5,165	9,096	18,974	9,877	26,702	46,091	19,390
038	Justice Department	3,845	3,972	127	11,462	11,590	128	29,909	32,557	2,648
122	Secretariat of the Department of the Family	2,941	2,742	(199)	8,513	7,985	(528)	29,888	22,989	(6,899)
067	Department of Labor and Human Resources	1,983	5,443	3,460	5,429	16,215	10,786	29,491	43,404	13,913
126	Vocational Rehabilitation Administration	3,329	2,696	(634)	8,737	7,786	(951)	37,639	22,544	(15,096)
329	Office of Socioeconomic Development	1,152	3,998	2,846	8,485	11,437	2,953	19,608	25,806	6,198
271	Techology and Innovation Services	1,719	8,004	6,285	5,507	24,018	18,511	58,708	58,163	(545)
124	Administration for the Support of Minors	1,656	1,253	(402)	3,692	3,640	(51)	11,829	9,184	(2,645)
043	National Guard of Puerto Rico	3,026	3,295	270	7,589	9,354	1,765	26,516	29,297	2,781
152	Office of the Procurator for the Elderly	587	2,131	1,544	2,476	6,024	3,548	20,421	17,983	(2,438)
016	Office of Management and Budget	1,044	518	(526)	8,132	1,553	(6,579)	25,353	6,766	(18,587)
298	Telecommunications Bureau	225	1,702	1,477	613	5,103	4,490	(1,689)	10,652	12,341
028	State Elections Commission	1,599	1,877	278	3,310	5,631	2,322	8,753	14,748	5,995
119	Department of Economic Development and Commerce	1,432	5,640	4,208	13,207	16,954	3,747	60,976	86,176	25,199
015	Governor's Office	688	612	(76)	2,129	1,785	(344)	7,727	5,498	(2,229)
266	Office of Public Affairs	1,428	-	(1,428)	2,495	-	(2,495)	7,418	1,206	(6,212)
075	Office of the Commissioner of Financial Institutions	149	236	87	433	709	277	1,839	2,049	210
023	Department of State	225	912	687	1,866	2,736	870	8,553	9,617	1,064
082	Institute of Puerto Rican Culture	-	0	0	327	0	(327)	1,308	(835)	(2,143)



March FY2024

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY24	YTD LP FY24	YTD Variance
120	Office of the Veteran's Attorney of Puerto Rico	144	255	111	2,164	766	(1,398)	7,183	4,005	(3,178)
105	Industrial Commission	286	382	96	759	1,147	389	3,065	2,965	(99)
189	Forensic Science Bureau	-	551	551	700	1,653	953	6,100	7,694	1,594
096	Office of the Women's Advocate	321	432	111	1,305	1,260	(46)	3,732	3,969	237
022	Office of the Insurance Commissioner	369	426	57	745	1,282	537	2,148	3,101	954
069	Department of Consumer Affairs	66	175	109	336	525	189	1,162	1,364	201
155	State Office of Historic Conservation	28	324	296	997	942	(55)	3,235	3,632	397
030	Off. of Admin. & Transformation of HR in the G	125	138	13	385	414	29	1,266	1,093	(173)
281	Office of the Electoral Comptroller	18	41	23	62	122	60	170	287	117
060	Office of the Citizen Procurator	71	46	(26)	123	137	14	500	446	(54)
231	Office of the Patient Advocate	25	32	7	78	97	20	262	297	35
153	Ombudsman for Persons with Disabilities of PR	144	169	25	186	508	322	1,356	1,207	(149)
037	Civil Rights Commission	0	29	29	27	87	60	131	227	95
272	Office of the Inspector General of the Governm	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,212	561	(2,651)	9,807	1,682	(8,125)	28,309	11,870	(16,439)
	Other (b)	22,093	1,732	(20,361)	35,052	5,184	(29,868)	115,559	86,494	(29,064)
	Unreconciled Vendor Disbursements (c)	5,480	-	(5,480)	5,816	-	(5,816)	27,013	-	(27,013)
<b>Total</b>		<b>\$ 424,724</b>	<b>\$ 589,074</b>	<b>\$ 164,351</b>	<b>\$ 1,330,166</b>	<b>\$ 1,707,342</b>	<b>\$ 377,176</b>	<b>\$ 4,225,716</b>	<b>\$ 4,555,252</b>	<b>\$ 329,536</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.