



## **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 September FY23 and Q1 FY23*

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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**

\$377M	-\$63M	\$1,020M	-\$114M	\$1,020M	-\$114M
September Total Payroll & Related Costs	September Variance	1Q Total Payroll & Related Costs	1Q Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$397M	+\$49M	\$1,105M	+\$156M	\$1,105M	+\$156M
September Vendor Disbursements	September Variance	1Q Vendor Disbursements	1Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended September 30, 2022:

The largest driver of negative -\$114M overall payroll variance is \$83M and \$25M greater than projected from the Department of Education and police depoartment payroll year-to-date respectively, primarily in the federal fund category. Operating disbursements on behalf of the Department of Education are \$170M lower than expected 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 \$20M is due to contributions to municipalities for the emergency response related to Huracain Fiona.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September	1Q		1Q Variance	YTD FY23	YTD LP	YTD Variance
		Actuals	September LP	Variance	Actuals	LP				
081	Dept. of Education	\$185,694	\$130,087	(\$55,607)	\$455,544	\$373,011	(\$82,533)	\$455,544	\$373,011	(\$82,533)
040	Puerto Rico Police	58,560	58,921	361	201,772	176,764	(25,007)	201,772	176,764	(25,007)
137	Dept. of Correction and Rehabilitation	19,916	17,830	(2,087)	57,007	51,124	(5,882)	57,007	51,124	(5,882)
010	General Court of Justice	29,191	16,993	(12,198)	60,399	48,725	(11,674)	60,399	48,725	(11,674)
071	Dept. of Health	15,319	12,216	(3,104)	44,943	35,027	(9,916)	44,943	35,027	(9,916)
038	Dept. of Justice	5,935	6,721	786	17,524	19,273	1,748	17,524	19,273	1,748
045	Department of Public Security	10,049	10,969	920	30,076	31,453	1,377	30,076	31,453	1,377
123	Families and Children Administration	5,895	5,247	(647)	17,741	15,046	(2,695)	17,741	15,046	(2,695)
024	Dept. of Treasury	4,136	6,150	2,014	12,602	17,634	5,032	12,602	17,634	5,032
127	Adm. for Socioeconomic Devt. of the Family	3,161	4,954	1,793	16,167	14,206	(1,961)	16,167	14,206	(1,961)
050	Dept. of Natural and Environmental Resources	3,059	4,826	1,767	9,671	13,837	4,166	9,671	13,837	4,166
067	Dept. of Labor and Human Resources	3,342	4,151	808	9,860	11,902	2,041	9,860	11,902	2,041
049	Dept. of Transportation and Public Works	3,685	4,610	925	11,177	13,218	2,040	11,177	13,218	2,040
095	Mental Health and Addiction Services Admin.	2,315	2,125	(191)	6,873	6,093	(780)	6,873	6,093	(780)
126	Vocational Rehabilitation Administration	1,969	2,214	245	6,031	6,349	317	6,031	6,349	317
028	Commonwealth Election Commission	1,272	1,497	225	3,947	4,294	347	3,947	4,294	347
122	Dept. of the Family	1,547	1,562	14	4,900	4,478	(422)	4,900	4,478	(422)
106	Public Housing Administration	1,833	921	(912)	5,458	2,640	(2,818)	5,458	2,640	(2,818)
124	Child Support Administration	1,099	1,412	313	3,238	4,049	811	3,238	4,049	811
312	Retirement Board	1,109	1,744	635	2,051	5,000	2,949	2,051	5,000	2,949
078	Department of Housing	2,821	2,055	(766)	8,142	5,894	(2,248)	8,142	5,894	(2,248)
311	Gaming Commission	839	812	(27)	1,587	2,330	743	1,587	2,330	743
087	Dept. of Sports and Recreation	962	1,131	169	2,896	3,242	346	2,896	3,242	346
105	Industrial Commission	857	939	82	2,506	2,693	186	2,506	2,693	186
241	Adm. for Integral Development of Childhood	737	896	160	2,151	2,571	419	2,151	2,571	419
015	Office of the Governor	713	892	178	2,102	2,556	455	2,102	2,556	455
055	Dept. of Agriculture	781	920	139	2,350	2,639	289	2,350	2,639	289
043	Puerto Rico National Guard	637	961	324	2,045	2,754	710	2,045	2,754	710
016	Office of Management and Budget	619	805	186	1,814	2,310	495	1,814	2,310	495
298	Utility Regulatory Board	556	1,054	498	997	3,021	2,025	997	3,021	2,025
119	Dept. of Economic Development and Commerce	1,268	1,685	417	3,806	4,831	1,025	3,806	4,831	1,025
069	Dept. of Consumer Affairs	532	617	85	1,646	1,769	123	1,646	1,769	123
023	Dept. of State	381	487	106	1,147	1,396	249	1,147	1,396	249
075	Off. of the Financial Institutions Commissioner	400	629	230	1,202	1,805	603	1,202	1,805	603
082	Institute of Puerto Rican Culture	391	429	37	1,190	1,229	39	1,190	1,229	39
022	Office of the Commissioner of Insurance	303	475	172	902	1,363	461	902	1,363	461
031	General Services Administration	489	550	61	1,431	1,576	145	1,431	1,576	145

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September	1Q Actuals	1Q LP	1Q Variance	YTD FY23	YTD LP	YTD Variance
		Actuals	September LP	Variance						
152	Elderly and Retired People Advocate Office	310	378	68	925	1,085	159	925	1,085	159
271	Office of Technology & Innovation	220	296	76	391	849	459	391	849	459
060	Citizen's Advocate Office (Ombudsman)	163	195	33	486	559	74	486	559	74
281	Office of the Electoral Comptroller	176	190	15	525	545	20	525	545	20
153	Advocacy for Persons with Disabilities	149	219	70	433	627	194	433	627	194
279	Public Service Appeals Commission	140	169	29	425	484	59	425	484	59
096	Women's Advocate Office	122	176	55	384	506	122	384	506	122
329	Office of Socio-Economic and Community Development	205	216	11	631	621	(11)	631	621	(11)
139	Parole Board	122	166	44	362	475	113	362	475	113
155	State Historic Preservation Office	139	202	64	419	580	161	419	580	161
062	Cooperative Development Commission	74	122	47	217	349	131	217	349	131
231	Health Advocate Office	81	106	24	249	303	54	249	303	54
120	Veterans Advocate Office	45	53	8	139	151	12	139	151	12
068	Labor Relations Board	58	50	(7)	172	144	(28)	172	144	(28)
037	Civil Rights Commission	34	37	3	101	106	5	101	106	5
030	Puerto Rico Office of Human Resources Management and Transfor	239	193	(46)	719	553	(166)	719	553	(166)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	64	-	(64)	196	-	(196)	196	-	(196)
266	Office of Public Affairs	32	-	(32)	97	-	(97)	97	-	(97)
034	Investigation, Prosecution and Appeals Comsn.	17	24	7	52	69	17	52	69	17
	Other (a)	-	-	-	-	-	-	-	-	-
	Unreconciled Payroll (b)	1,914	-	(1,914)	(1,736)	-	1,736	(1,736)	-	1,736
	<b>Total</b>	<b>\$376,677</b>	<b>\$313,280</b>	<b>(\$63,397)</b>	<b>\$1,020,087</b>	<b>\$906,110</b>	<b>(\$113,978)</b>	<b>\$1,020,087</b>	<b>\$906,110</b>	<b>(\$113,978)</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	September Actuals	September LP	September Variance	YTD FY23	YTD LP	YTD Variance
081	Dept. of Education	\$114,598	\$186,131	\$71,533	\$328,365	\$498,475	\$170,109
071	Health Department	63,515	87,981	24,466	202,317	244,623	42,305
311	Gaming Commission	19,209	24,153	4,943	34,872	85,081	50,209
045	Public Security Department	11,865	12,966	1,101	45,127	37,681	(7,446)
078	Department of Housing	5,894	5,974	81	14,334	17,188	2,855
024	Dept. of Treasury	17,044	12,497	(4,547)	38,365	39,763	1,398
049	Department of Transportation and Public Works	9,160	7,019	(2,141)	29,653	24,144	(5,510)
137	Department of Correction and Rehabilitation	7,087	11,470	4,383	27,300	33,215	5,915
123	Administration of Families and Children	13,786	12,414	(1,372)	31,434	34,177	2,742
010	General Court of Justice	7,779	8,101	322	28,579	23,388	(5,192)
087	Department of Recreation and Sports	1,218	2,182	965	7,183	7,234	51
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,422	8,415	(4,008)	34,469	23,452	(11,018)
050	Department of Natural and Environmental Resources	1,396	12,369	10,973	14,802	35,701	20,899
241	Admin. for the Comprehensive Care & Devel. of Children	25,994	6,780	(19,214)	65,568	17,996	(47,572)
055	Agriculture department	11,965	1,259	(10,706)	13,141	3,577	(9,564)
127	Admin. of Socioeconomic Development of the Family	2,729	4,045	1,316	6,338	11,044	4,706
038	Justice Department	1,759	3,678	1,920	8,276	10,303	2,027
122	Secretariat of the Department of the Family	2,860	2,073	(787)	9,728	5,659	(4,069)
067	Department of labor and human resources	5,366	8,596	3,230	14,574	29,043	14,469
126	Vocational Rehabilitation Administration	3,226	2,201	(1,025)	9,447	5,996	(3,451)
329	Office of Socioeconomic Development	861	3,460	2,600	1,651	9,336	7,685
271	Techology and Innovation Services	925	4,738	3,813	5,157	13,347	8,191
124	Administration for the Support of Minors	2,573	1,375	(1,198)	5,650	3,736	(1,913)
043	National Guard of Puerto Rico	1,864	2,147	283	7,679	5,766	(1,913)
152	Office of the Procurator for the Elderly	2,526	1,699	(827)	6,051	4,527	(1,524)



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## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	September		September Variance	YTD FY23	YTD LP	YTD Variance
		Actuals	September LP				
016	Office of Management and Budget	1,111	464	(647)	1,977	1,344	(633)
298	Telecommunications Bureau	253	1,638	1,385	653	5,707	5,054
028	State Elections Commission	358	698	339	2,051	1,956	(95)
119	Dept. of Economic Development and Commerce	916	2,436	1,520	2,870	7,820	4,951
015	Governor's Office	668	402	(265)	1,924	1,108	(817)
266	Office of Public Affairs	331	–	(331)	1,102	–	(1,102)
075	Office of the Commissioner of Financial Institutions	217	241	24	1,268	848	(419)
023	Department of State	3,374	797	(2,577)	4,487	2,331	(2,156)
082	Institute of Puerto Rican Culture	–	714	714	32	2,001	1,970
120	Office of the Veteran's Attorney of Puerto Rico	577	220	(357)	1,941	616	(1,325)
105	Industrial Commission	338	383	45	682	1,350	668
189	Forensic Science Bureau	507	409	(98)	2,003	1,173	(830)
096	Office of the Women's Advocate	217	375	158	821	1,025	204
022	Office of the Insurance Commissioner	189	253	64	460	893	433
069	Department of Consumer Affairs	128	160	31	421	522	101
155	State Office of Historic Conservation	125	657	533	677	1,882	1,205
030	Off. of Admin. & Transformation of HR in the Gov. of PR	99	112	13	295	344	49
281	Office of the Electoral Comptroller	11	11	(1)	106	30	(76)
060	Office of the Citizen Procurator	64	52	(12)	283	145	(138)
231	Office of the Patient Advocate	26	62	37	77	175	98
153	Ombudsman for Persons with Disabilities of PR	7	95	88	105	262	157
037	Civil Rights Commission	10	25	14	48	70	22
106	Public Housing Administration	–	–	–	–	–	–
272	Office of the Inspector General of the Government of PR	–	–	–	142	–	(142)
220	Correctional Health Services Corporation	3,093	519	(2,574)	10,733	1,455	(9,279)

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Vendor Disbursements by Agency (a)

*(figures in \$000s)*

*Continues and Continued...*

ID	Agency	September		September	YTD FY23	YTD LP	YTD Variance
		Actuals	September LP	Variance			
	Other (b)	32,891	1,278	(31,613)	86,415	4,719	(81,697)
	Unreconciled Vendor Disbursements (c)	3,450	–	(3,450)	(6,460)	(936)	5,524
<b>Total</b>		<b>\$396,580</b>	<b>\$445,725</b>	<b>\$49,145</b>	<b>\$1,105,175</b>	<b>\$1,261,291</b>	<b>\$156,116</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, as well as the positive variance from budgeted amounts not disbursed in H1.*

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