



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 FY24 and Q1 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

\$323M	+\$57M	\$1,026M	+\$40M
September Total Payroll & Related Costs	September Variance	1Q/ YTD Total Payroll & Related Costs	1Q / YTD Variance

Key Vendor Disbursement Figures

\$435M	-\$65M	\$1,499M	-\$87M
September Vendor Disbursements	September Variance	1Q/ YTD Total Vendor Disbursements	1Q/ YTD Variance

Key Takeaways for the month ended September 30, 2023:

The actuals are lower than projected in Payroll mainly by \$40M driven by the Department Education.

The actuals are higher than projected in operating disbursements by (\$87M). The agencies mainly driving this variance are the Department of Health (\$32M), Administration for the Comprehensive Care & Development of Children (\$21M), Gaming Commission(\$10M), Vocational Rehabilitation Administration(\$6M), Office of the Procurator for the Elderly(\$6M), Department of Treasury (\$5M); Automobile Accident Compensation Administration (\$14M) reported in other agencies; and also due to (\$20M) of unreconciled vendor disbursements for timing and reconciliation between PRIFAS and cash activity data. The variance is partially offset due to lower than projected disbursements by \$52M in the Department of Education.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September Actuals	September LP	September Variance	1Q/ YTD FY24	1Q/ YTD LP FY24	1Q/ YTD Variance
081	Department of Education	\$ 135,988	\$ 178,257	\$ 42,269	\$ 475,577	\$ 510,515	\$ 34,937
040	Puerto Rico Police	61,808	60,516	(1,292)	176,235	181,548	5,313
137	Department of Correction and Rehabilitation	20,210	20,651	441	63,366	54,509	(8,857)
010	General Court of Justice	16,705	18,356	1,651	49,981	48,451	(1,530)
071	Department of Health	17,270	14,062	(3,207)	50,946	37,118	(13,828)
038	Department of Justice	6,511	8,312	1,800	20,995	21,939	944
045	Department of Public Safety	11,482	11,562	80	34,156	30,519	(3,637)
189	Forensic Science Bureau	-	1,042	1,042	-	2,750	2,750
123	Families and Children Administration	6,648	5,960	(688)	22,849	15,732	(7,117)
024	Department of Treasury	4,670	7,423	2,753	14,544	19,594	5,050
127	Adm. for Socioeconomic Devt. of the Family	3,671	5,199	1,528	13,789	13,722	(67)
050	Department of Natural and Environmental Resources	3,283	5,549	2,265	9,984	14,646	4,661
067	Department of Labor and Human Resources	3,413	4,770	1,357	10,244	12,590	2,345
049	Department of Transportation and Public Works	3,686	5,098	1,412	11,110	13,458	2,348
095	Mental Health and Addiction Services Admin.	2,428	1,136	(1,292)	7,212	2,999	(4,213)
126	Vocational Rehabilitation Administration	2,063	2,490	427	6,235	6,572	337
028	Commonwealth Election Commission	1,302	1,616	314	3,761	4,266	505
122	Department of the Family	2,215	1,791	(424)	5,467	4,728	(739)
106	Public Housing Administration	1,807	1,264	(543)	5,296	3,337	(1,960)
124	Child Support Administration	1,335	1,481	146	4,858	3,910	(948)
312	Retirement Board	1,130	1,704	574	3,395	4,498	1,102
078	Department of Housing	3,425	3,395	(30)	10,114	8,962	(1,151)
311	Gaming Commission	939	1,224	285	2,878	3,232	354
087	Department of Sports and Recreation	1,253	1,275	22	3,755	3,364	(391)
105	Industrial Commission	892	997	105	2,598	2,632	34
241	Adm. for Integral Development of Childhood	1,244	997	(248)	2,801	2,631	(170)
015	Office of the Governor	720	941	221	2,181	2,484	303
055	Department of Agriculture	837	1,045	208	2,440	2,758	318
043	Puerto Rico National Guard	795	1,119	324	2,549	2,954	405
016	Office of Management and Budget	654	903	249	1,936	2,383	447
298	Utility Regulatory Board	569	1,142	573	1,709	3,015	1,306
119	Department of Economic Development and Commerce	1,245	1,770	526	3,977	4,673	696
069	Department of Consumer Affairs	599	734	135	1,789	1,938	150

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	September Actuals	September LP	September Variance	1Q/ YTD FY24	1Q/ YTD LP FY24	1Q/ YTD Variance
023	Department of State	435	535	100	1,295	1,413	118
075	Off. of the Financial Institutions Commissioner	427	708	281	1,281	1,867	586
082	Institute of Puerto Rican Culture	442	530	88	1,297	1,398	101
022	Office of the Commissioner of Insurance	333	519	186	986	1,370	384
031	General Services Administration	537	725	188	1,584	1,913	329
152	Elderly and Retired People Advocate Office	360	455	95	1,072	1,201	129
271	Office of Technology & Innovation	278	352	74	780	930	150
060	Citizen's Advocate Office (Ombudsman)	184	211	27	546	556	9
281	Office of the Electoral Comptroller	186	233	46	550	614	64
153	Advocacy for Persons with Disabilities	175	112	(63)	529	296	(233)
279	Public Service Appeals Commission	148	194	46	450	511	62
096	Women's Advocate Office	141	209	67	420	550	130
329	Office of Socio-Economic and Community Dev.	209	247	38	625	651	27
139	Parole Board	169	204	35	480	539	59
155	State Historic Preservation Office	164	222	58	491	586	95
062	Cooperative Development Commission	92	139	47	255	368	113
231	Health Advocate Office	91	127	36	300	336	36
120	Veterans Advocate Office	42	61	19	126	161	35
068	Labor Relations Board	55	58	3	161	153	(8)
037	Civil Rights Commission	34	40	6	95	105	10
030	Puerto Rico Office of Human Resources Management and Transformation	312	257	(55)	921	680	(242)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	66	-	(66)	222	-	(222)
266	Office of Public Affairs	32	-	(32)	97	-	(97)
143	Office of Protection and Defense for People with Disabilities	-	184	184	-	485	485
034	Investigation, Prosecution and Appeals Comsn.	18	28	10	53	73	19
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(2,785)	-	2,785	(17,791)	-	17,791
Total		\$ 322,942	\$ 380,132	\$ 57,190	\$ 1,025,552	\$ 1,065,184	\$ 39,632

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	1Q/ YTD FY24	1Q/ YTD LP FY24	1Q/ YTD Variance
081	Department of Education	\$ 103,008	\$ 161,133	\$ 58,126	\$ 439,910	\$ 491,413	\$ 51,504
071	Department of Health	102,565	63,808	(38,757)	267,596	235,459	(32,138)
311	Gaming Commission	27,363	17,865	(9,499)	53,814	44,316	(9,499)
045	Department of Public Safety	5,071	8,154	3,084	38,920	39,253	334
078	Department of Housing	3,415	3,773	358	10,896	11,254	358
024	Department of Treasury	20,933	15,826	(5,107)	61,477	56,370	(5,107)
049	Department of Transportation and Public Works	8,824	5,470	(3,354)	47,488	44,135	(3,354)
137	Department of Correction and Rehabilitation	12,156	9,469	(2,687)	41,615	38,928	(2,687)
123	Administration of Families and Children	14,275	12,170	(2,105)	38,707	36,601	(2,105)
010	General Court of Justice	8,547	6,272	(2,274)	24,903	22,629	(2,274)
087	Department of Recreation and Sports	2,979	1,686	(1,293)	13,241	11,948	(1,293)
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,159	8,920	(4,238)	42,037	37,799	(4,238)
050	Dept.t of Natural and Environmental Resources	7,525	8,268	743	28,273	28,043	(230)
241	Admin. for the Com. Care & Devel. of Children	27,091	6,396	(20,695)	68,510	47,816	(20,695)
055	Agriculture department	297	1,232	934	3,052	3,986	934
127	Admin. of Socioeconomic Dev. of the Family	1,746	4,487	2,742	7,591	10,333	2,742
038	Justice Department	2,347	2,717	371	10,495	10,866	371
122	Secretariat of the Department of the Family	3,755	1,908	(1,848)	9,788	7,940	(1,848)
067	Department of Labor and Human Resources	5,246	3,513	(1,733)	15,885	14,153	(1,733)
126	Vocational Rehabilitation Administration	7,490	1,819	(5,671)	13,549	7,878	(5,671)
329	Office of Socioeconomic Development	599	2,614	2,014	2,233	4,248	2,014
271	Techology and Innovation Services	1,619	6,044	4,425	8,732	13,157	4,425
124	Administration for the Support of Minors	1,485	864	(621)	2,945	2,323	(621)
043	National Guard of Puerto Rico	3,423	2,094	(1,329)	12,993	11,664	(1,329)
152	Office of the Procurator for the Elderly	6,850	1,333	(5,517)	12,145	6,628	(5,517)
016	Office of Management and Budget	622	389	(233)	4,094	3,860	(233)
298	Telecommunications Bureau	178	1,071	893	676	1,569	893
028	State Elections Commission	626	1,442	816	3,323	4,139	816
119	Department of Economic Development and Commerce	1,334	3,674	2,340	53,448	55,788	2,340
015	Governor's Office	2,205	428	(1,776)	3,912	2,135	(1,776)
266	Office of Public Affairs	994	-	(994)	2,199	1,206	(994)
075	Office of the Commissioner of Financial Institutions	290	148	(142)	932	790	(142)
023	Department of State	1,400	681	(719)	5,228	4,509	(719)

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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	1Q/ YTD FY24	1Q/ YTD LP FY24	1Q/ YTD Variance
082	Institute of Puerto Rican Culture	163	0	(163)	490	(836)	(1,326)
120	Office of the Veteran's Attorney of Puerto Rico	993	196	(796)	3,358	2,562	(796)
105	Industrial Commission	324	240	(84)	1,013	930	(84)
189	Forensic Science Bureau	352	418	66	4,526	4,592	66
096	Office of the Women's Advocate	260	301	41	1,554	1,595	41
022	Office of the Insurance Commissioner	149	268	119	708	827	119
069	Department of Consumer Affairs	130	119	(10)	420	410	(10)
155	State Office of Historic Conservation	491	211	(280)	2,165	1,886	(280)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	127	100	(28)	355	327	(28)
281	Office of the Electoral Comptroller	17	30	14	45	59	14
060	Office of the Citizen Procurator	28	35	7	180	188	7
231	Office of the Patient Advocate	20	25	5	108	114	5
153	Ombudsman for Persons with Disabilities of PR	39	130	91	159	250	91
037	Civil Rights Commission	13	22	9	54	63	9
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,109	431	(2,678)	11,380	8,702	(2,678)
	Other (b)	26,611	1,272	(25,339)	102,231	76,837	(25,394)
	Unreconciled Vendor Disbursements (c)	2,460	-	(2,460)	19,783	-	(19,783)
Total		\$ 434,698	\$ 369,468	\$ (65,230)	\$ 1,499,139	\$ 1,411,642	\$ (87,497)

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.