



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 FY25 and Q1 FY25

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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

| | | | | | |
|---|--------------------|----------------------------------|-------------|-----------------------------------|--------------|
| \$333M | +\$12M | \$1,010M | +\$92M | \$1,010M | +\$92M |
| 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

| | | | | | |
|--------------------------------|--------------------|-------------------------|-------------|--------------------------------|--------------|
| \$477M | +\$3M | \$1,508M | -\$10M | \$1,508M | -\$10M |
| September Vendor Disbursements | September Variance | 1Q Vendor Disbursements | 1Q Variance | YTD Total Vendor Disbursements | YTD Variance |

Key Takeaways for the month ended September 30, 2024:

Payroll:

The \$92M 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 \$85M, Department of Treasury \$6M, and \$22M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$60M) and Department of Correction and Rehabilitation (\$29M).

Operating Disbursements:

The (\$10M) negative YTD operating disbursements variance is due to higher than expected expenses across certain agencies. Specifically, the agencies mainly driving this variance are the Department of Education (\$26M), Department of Health by (\$3M), and (\$14M) 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 Transportation and Public Works \$4M, and the Administration of Families and Children \$1M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

| ID | Agency | September Actuals | September LP | September Variance | YTD FY25 | YTD LP FY25 | YTD Variance |
|-----|---|-------------------|--------------|--------------------|------------|-------------|--------------|
| 081 | Department of Education | \$ 135,119 | \$ 157,061 | \$ 21,942 | \$ 422,922 | \$ 508,107 | \$ 85,185 |
| 040 | Puerto Rico Police Department | 65,322 | 61,018 | (4,304) | 191,838 | 183,055 | (8,783) |
| 137 | Department of Correction and Rehabilitation | 20,238 | 17,078 | (3,160) | 60,151 | 55,250 | (4,901) |
| 010 | General Court of Justice | 18,571 | 17,190 | (1,381) | 64,249 | 55,610 | (8,639) |
| 071 | Department of Health | 20,630 | 12,057 | (8,572) | 59,699 | 39,007 | (20,693) |
| 038 | Department of Justice | 7,539 | 7,522 | (17) | 26,913 | 24,336 | (2,577) |
| 045 | Department of Public Safety | 12,875 | 12,268 | (607) | 37,454 | 39,688 | 2,234 |
| 189 | Forensic Science Bureau | - | 23 | 23 | - | 74 | 74 |
| 123 | Families and Children Administration | 6,543 | 6,235 | (308) | 19,598 | 20,170 | 572 |
| 024 | Department of Treasury | 4,953 | 6,666 | 1,713 | 14,702 | 21,565 | 6,864 |
| 127 | Adm. for Socioeconomic Devt. of the Family | 4,027 | 4,409 | 381 | 12,135 | 14,262 | 2,127 |
| 050 | Department of Natural and Environmental Resources | 3,186 | 4,839 | 1,652 | 9,671 | 15,654 | 5,983 |
| 067 | Department of Labor and Human Resources | 3,645 | 4,159 | 514 | 10,829 | 13,454 | 2,625 |
| 049 | Department of Transportation and Public Works | 3,849 | 3,815 | (34) | 11,559 | 12,342 | 783 |
| 095 | Mental Health and Addiction Services Admin. | 2,225 | 1,161 | (1,064) | 6,540 | 3,758 | (2,782) |
| 126 | Vocational Rehabilitation Administration | 2,330 | 2,324 | (6) | 7,001 | 7,519 | 517 |
| 028 | Commonwealth Election Commission | 1,380 | 1,521 | 141 | 3,867 | 4,919 | 1,052 |
| 122 | Department of the Family | 1,600 | 1,495 | (105) | 4,800 | 4,837 | 37 |
| 106 | Public Housing Administration | 1,906 | 1,154 | (751) | 5,427 | 3,734 | (1,693) |
| 124 | Child Support Administration | 1,343 | 1,269 | (74) | 4,040 | 4,107 | 67 |
| 312 | Retirement Board | 1,093 | 1,322 | 229 | 3,263 | 4,277 | 1,014 |
| 078 | Department of Housing | 3,696 | 3,303 | (393) | 10,852 | 10,685 | (167) |
| 311 | Gaming Commission | 1,013 | 1,088 | 76 | 2,969 | 3,521 | 551 |
| 087 | Department of Sports and Recreation | 1,240 | 1,283 | 42 | 3,765 | 4,150 | 385 |
| 105 | Industrial Commission | 862 | 866 | 4 | 2,516 | 2,801 | 286 |
| 241 | Adm. for Integral Development of Childhood | 987 | 979 | (8) | 2,796 | 3,167 | 371 |
| 015 | Office of the Governor | 656 | 806 | 150 | 2,035 | 2,609 | 574 |
| 055 | Department of Agriculture | 833 | 976 | 143 | 2,514 | 3,158 | 643 |
| 043 | Puerto Rico National Guard | 878 | 1,275 | 398 | 2,582 | 4,126 | 1,544 |
| 016 | Office of Management and Budget | 811 | 787 | (24) | 2,272 | 2,546 | 274 |
| 298 | Utility Regulatory Board | 580 | 926 | 346 | 1,702 | 2,996 | 1,294 |
| 119 | Department of Economic Development and Commerce | 1,097 | 1,578 | 481 | 3,342 | 5,106 | 1,764 |
| 069 | Department of Consumer Affairs | 653 | 633 | (20) | 1,894 | 2,047 | 153 |
| 023 | Department of State | 375 | 458 | 83 | 1,123 | 1,483 | 359 |
| 075 | Off. of the Financial Institutions Commissioner | 474 | 651 | 177 | 1,352 | 2,106 | 754 |
| 082 | Institute of Puerto Rican Culture | 461 | 481 | 20 | 1,362 | 1,555 | 194 |
| 022 | Office of the Commissioner of Insurance | 349 | 472 | 123 | 1,046 | 1,526 | 480 |

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

| ID | Agency | September Actuals | September LP | September Variance | YTD FY25 | YTD LP FY25 | YTD Variance |
|--------------|---|-------------------|-------------------|--------------------|---------------------|---------------------|------------------|
| 031 | General Services Administration | 600 | 641 | 42 | 1,805 | 2,074 | 269 |
| 152 | Elderly and Retired People Advocate Office | 412 | 417 | 5 | 1,242 | 1,349 | 106 |
| 271 | Office of Technology & Innovation | 309 | 327 | 19 | 937 | 1,059 | 122 |
| 060 | Citizen's Advocate Office (Ombudsman) | 183 | 176 | (7) | 541 | 568 | 27 |
| 281 | Office of the Electoral Comptroller | 201 | 203 | 3 | 603 | 658 | 55 |
| 153 | Advocacy for Persons with Disabilities | 117 | 191 | 73 | 503 | 617 | 114 |
| 279 | Public Service Appeals Commission | 166 | 172 | 6 | 477 | 556 | 78 |
| 096 | Women's Advocate Office | 183 | 160 | (24) | 539 | 516 | (23) |
| 329 | Office of Socio-Economic and Community Dev. | 196 | 255 | 59 | 576 | 825 | 249 |
| 139 | Parole Board | 178 | 181 | 3 | 520 | 586 | 66 |
| 155 | State Historic Preservation Office | 162 | 146 | (16) | 491 | 474 | (17) |
| 062 | Cooperative Development Commission | 88 | 122 | 34 | 265 | 395 | 131 |
| 231 | Health Advocate Office | 105 | 113 | 8 | 327 | 365 | 38 |
| 120 | Veterans Advocate Office | 45 | 53 | 8 | 131 | 172 | 41 |
| 068 | Labor Relations Board | 62 | 51 | (11) | 187 | 166 | (21) |
| 037 | Civil Rights Commission | 66 | 34 | (31) | 134 | 111 | (23) |
| 030 | Puerto Rico Office of Human Resources Management and Transformation | 364 | 441 | 77 | 981 | 1,428 | 446 |
| 224 | Com. Joint Inf. Comptroller | - | - | - | - | - | - |
| 226 | Com. Legislative Donation | 62 | - | (62) | 199 | - | (199) |
| 266 | Office of Public Affairs | 48 | - | (48) | 144 | - | (144) |
| 143 | Office of Protection and Defense for People with Disabilities | - | 158 | 158 | - | 511 | 511 |
| 034 | Investigation, Prosecution and Appeals Comsn. | 24 | 26 | 2 | 70 | 84 | 14 |
| | Other (a) | 32 | - | (32) | 43 | - | (43) |
| | Unreconciled Payroll (b) | (3,583) | - | 3,583 | (21,858) | - | 21,858 |
| Total | | \$ 333,360 | \$ 345,017 | \$ 11,657 | \$ 1,009,639 | \$ 1,101,816 | \$ 92,177 |

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)

| ID | Agency | September Actuals | September LP | September Variance | YTD FY25 | YTD LP FY25 | YTD Variance |
|-----|--|----------------------|-----------------|-----------------------|-------------|----------------|-----------------|
| 081 | Department of Education | \$ 148,800 | \$ 123,289 | \$ (25,510) | \$ 539,329 | \$ 513,818 | \$ (25,510) |
| 071 | Department of Health | 99,213 | 96,653 | (2,560) | 257,427 | 254,867 | (2,560) |
| 311 | Gaming Commission | 29,642 | 29,642 | (0) | 71,027 | 71,027 | - |
| 045 | Department of Public Safety | 8,187 | 8,155 | (32) | 41,866 | 41,834 | (32) |
| 078 | Department of Housing | 4,046 | 4,460 | 414 | 23,668 | 24,082 | 414 |
| 024 | Department of Treasury | 13,996 | 12,294 | (1,702) | 46,415 | 44,919 | (1,497) |
| 049 | Department of Transportation and Public Works | 5,783 | 9,852 | 4,069 | 30,740 | 34,809 | 4,069 |
| 137 | Department of Correction and Rehabilitation | 13,256 | 13,256 | (0) | 42,699 | 42,698 | (0) |
| 123 | Administration of Families and Children | 11,118 | 12,313 | 1,195 | 27,828 | 29,023 | 1,195 |
| 010 | General Court of Justice | 555 | 555 | (0) | 16,839 | 16,839 | - |
| 087 | Department of Recreation and Sports | 2,405 | 3,171 | 766 | 8,776 | 9,542 | 766 |
| 163 | Puerto Rico Aqueduct and Sewer Authority | - | - | - | - | - | - |
| 095 | Admin. of Mental Health and Anti-Addiction Svcs. | 13,835 | 14,598 | 763 | 49,226 | 49,989 | 763 |
| 050 | Dept. of Natural and Environmental Resources | 11,959 | 12,130 | 172 | 33,300 | 33,472 | 172 |
| 241 | Admin. for the Com. Care & Devel. of Children | 28,553 | 28,553 | - | 63,408 | 63,408 | - |
| 055 | Department of Agriculture | 344 | 340 | (4) | 13,808 | 13,804 | (4) |
| 127 | Admin. of Socioeconomic Dev. of the Family | 2,897 | 2,897 | (0) | 13,190 | 13,190 | - |
| 038 | Justice Department | 4,321 | 4,315 | (6) | 14,055 | 14,049 | (6) |
| 122 | Secretariat of the Department of the Family | 3,173 | 3,173 | (0) | 9,794 | 9,794 | - |
| 067 | Department of Labor and Human Resources | 6,966 | 6,966 | 0 | 22,284 | 22,284 | - |
| 126 | Vocational Rehabilitation Administration | 7,007 | 7,007 | (0) | 13,445 | 13,445 | (0) |
| 329 | Office of Socioeconomic Development | 629 | 1,055 | 425 | 7,939 | 8,364 | 425 |
| 271 | Techology and Innovation Services | 4,170 | 4,170 | - | 15,621 | 15,621 | - |
| 124 | Administration for the Support of Minors | 2,623 | 2,623 | (0) | 5,460 | 5,460 | - |
| 043 | National Guard of Puerto Rico | 2,311 | 2,306 | (5) | 6,823 | 6,818 | (5) |
| 152 | Office of the Procurator for the Elderly | 3,311 | 3,265 | (46) | 10,261 | 10,215 | (46) |
| 016 | Office of Management and Budget | 3,836 | 3,912 | 77 | 18,292 | 18,369 | 77 |
| 298 | Telecommunications Bureau | 285 | 285 | - | 920 | 920 | - |
| 028 | State Elections Commission | 4,027 | 4,027 | 0 | 10,206 | 10,206 | - |
| 119 | Department of Economic Development and Commerce | 525 | 525 | (0) | 2,654 | 2,654 | - |
| 015 | Governor's Office | 394 | 752 | 357 | 1,928 | 2,285 | 357 |
| 266 | Office of Public Affairs | 942 | 942 | - | 3,552 | 3,552 | - |
| 075 | Office of the Commissioner of Financial Institutions | 130 | 130 | 0 | 477 | 477 | - |
| 023 | Department of State | 3,009 | 3,210 | 201 | 4,132 | 4,333 | 201 |

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

| ID | Agency | September Actuals | September LP | September Variance | YTD FY25 | YTD LP FY25 | YTD Variance |
|--------------|---|-------------------|-------------------|--------------------|---------------------|---------------------|-------------------|
| 082 | Institute of Puerto Rican Culture | - | - | - | 56 | 56 | - |
| 120 | Office of the Veteran's Attorney of Puerto Rico | 1,315 | 1,314 | (1) | 2,126 | 2,125 | (1) |
| 105 | Industrial Commission | 296 | 296 | (0) | 999 | 999 | - |
| 189 | Forensic Science Bureau | 1,478 | 1,478 | - | 1,478 | 1,478 | - |
| 096 | Office of the Women's Advocate | 494 | 494 | - | 2,393 | 2,393 | - |
| 022 | Office of the Insurance Commissioner | 301 | 301 | (0) | 853 | 853 | - |
| 069 | Department of Consumer Affairs | 123 | 125 | 2 | 422 | 423 | 2 |
| 155 | State Office of Historic Conservation | 614 | 629 | 15 | 4,349 | 4,364 | 15 |
| 030 | Off. of Admin. & Transformation of HR in the Gov. of PR | 1 | 1 | 0 | 313 | 313 | - |
| 281 | Office of the Electoral Comptroller | 25 | 25 | - | 170 | 170 | - |
| 060 | Office of the Citizen Procurator | 42 | 42 | - | 110 | 110 | - |
| 231 | Office of the Patient Advocate | 32 | 32 | 0 | 99 | 99 | - |
| 153 | Ombudsman for Persons with Disabilities of PR | 60 | 60 | (0) | 173 | 173 | - |
| 037 | Civil Rights Commission | 11 | 11 | (0) | 82 | 82 | - |
| 272 | Office of the Inspector General of the Government of PR | - | - | - | - | - | - |
| 220 | Correctional Health Services Corporation | 3,374 | 3,374 | 0 | 9,453 | 9,453 | - |
| | Other (b) | 26,631 | 50,986 | 24,355 | 44,627 | 69,305 | 24,678 |
| | Unreconciled Vendor Disbursements (c) | (130) | - | 130 | 13,367 | - | (13,367) |
| Total | | \$ 476,915 | \$ 479,990 | \$ 3,075 | \$ 1,508,457 | \$ 1,498,563 | \$ (9,894) |

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.