



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 June FY22 and Q4 FY22*

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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 FY22 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.

Puerto Rico Department of Treasury | Hacienda*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan Reforecast**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$234M	+\$160M	\$3,735M	+\$416M
June Total Payroll & Related Costs	June Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$519M	-\$27M	\$4,261M	+\$471M
June Vendor Disbursements	June Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2022:

The largest driver of positive +\$416M overall payroll variance is \$165M lower than projected Department of Education payroll year-to-date, primarily in the federal fund category. Operating disbursements on behalf of the Department of Education are \$193M YTD lower than expected. These variances are also due to lower than projected federally-funded disbursements. Such payments have approval processes that can delay disbursements and reimbursements. Department of Treasury disbursements are greater than forecast due to \$38M in CARES and CSLFRF assistance paid through the TSA to vendors during H2. This represents a permanent variance relative to the disbursements forecast, though it is cash flow neutral as the TSA is reimbursed from CARES and CSLFRF funds held in separate bank accounts. Negative \$59M year-to-date variance at the Administration for the Comprehensive Care & Development of Children (ACUDEN) is driven by greater than projected federal fund disbursements for various programs. These disbursements are also expected to be cash flow neutral as they are supported by federal fund receipts.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q RF	4Q Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$113,349	\$150,904	\$37,555	\$431,870	\$464,147	\$32,277	\$1,474,066	\$1,639,182	\$165,116
040	Puerto Rico Police	15,000	58,660	43,660	185,548	175,979	(9,569)	777,117	761,300	(15,817)
137	Dept. of Correction and Rehabilitation	16,918	17,361	443	51,515	53,400	1,884	221,336	224,840	3,504
010	General Court of Justice	14,716	16,125	1,409	43,405	49,596	6,191	185,654	194,743	9,089
071	Dept. of Health	15,906	13,261	(2,645)	45,306	40,788	(4,518)	184,963	174,655	(10,308)
038	Dept. of Justice	5,988	7,116	1,128	17,603	21,887	4,284	71,875	79,069	7,194
045	Department of Public Security	8,973	10,559	1,586	26,283	32,477	6,193	111,130	121,927	10,798
123	Families and Children Administration	5,921	5,817	(104)	18,847	17,891	(956)	76,086	74,199	(1,887)
024	Dept. of Treasury	4,255	5,949	1,694	18,037	18,298	261	74,142	72,340	(1,802)
127	Adm. for Socioeconomic Devt. of the Family	3,214	4,923	1,709	10,828	15,142	4,314	45,006	53,559	8,554
050	Dept. of Natural and Environmental Resources	3,378	5,118	1,741	10,161	15,743	5,581	41,326	52,002	10,677
067	Dept. of Labor and Human Resources	3,388	4,153	765	9,888	12,775	2,887	42,973	47,758	4,785
049	Dept. of Transportation and Public Works	3,841	5,454	1,613	12,043	16,775	4,731	53,169	61,621	8,452
095	Mental Health and Addiction Services Admin.	2,299	2,386	87	6,833	7,340	507	29,948	30,404	456
126	Vocational Rehabilitation Administration	2,009	2,347	338	6,505	7,220	715	25,527	27,223	1,697
028	Commonwealth Election Commission	1,336	1,016	(320)	4,096	3,125	(971)	18,042	15,931	(2,111)
122	Dept. of the Family	1,586	1,565	(21)	4,971	4,814	(158)	20,452	20,013	(439)
106	Public Housing Administration	1,831	1,127	(704)	5,428	3,467	(1,961)	23,794	19,233	(4,561)
124	Child Support Administration	1,105	1,517	413	3,470	4,667	1,197	14,002	16,396	2,395
312	Retirement Board	474	1,745	1,270	2,782	5,366	2,584	14,600	18,604	4,004
078	Department of Housing	2,173	1,856	(317)	6,454	5,708	(745)	25,264	23,600	(1,664)
311	Gaming Commission	359	802	443	1,987	2,467	479	9,790	10,099	309
087	Dept. of Sports and Recreation	969	1,226	258	2,913	3,772	859	12,383	13,870	1,487
105	Industrial Commission	841	882	41	2,501	2,712	211	10,537	10,720	182
241	Adm. for Integral Development of Childhood	720	1,136	416	2,276	3,495	1,219	9,500	11,824	2,324
015	Office of the Governor	690	918	228	2,073	2,824	751	8,610	9,863	1,253
055	Dept. of Agriculture	776	938	162	2,315	2,885	570	10,046	10,938	892
043	Puerto Rico National Guard	698	1,008	310	2,069	3,100	1,031	9,336	11,100	1,764
016	Office of Management and Budget	631	581	(50)	1,805	1,787	(19)	6,952	6,920	(32)
298	Utility Regulatory Board	217	1,042	825	1,336	3,205	1,868	6,501	9,722	3,221
119	Dept. of Economic Development and Commerce	1,303	1,242	(61)	3,819	3,820	1	14,860	14,716	(144)
069	Dept. of Consumer Affairs	532	687	155	1,661	2,113	452	6,724	7,581	857
023	Dept. of State	405	499	95	1,246	1,536	289	5,135	5,657	523

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q RF	4Q Variance	YTD FY22	YTD RF	YTD Variance
075	Off. of the Financial Institutions Commissioner	423	589	166	1,186	1,813	627	4,367	5,524	1,158
082	Institute of Puerto Rican Culture	410	298	(112)	1,173	916	(257)	5,168	4,583	(585)
022	Office of the Commissioner of Insurance	308	443	135	898	1,362	464	3,565	4,434	869
031	General Services Administration	454	554	101	1,360	1,705	345	5,560	6,123	564
152	Elderly and Retired People Advocate Office	314	347	32	904	1,066	162	3,769	4,060	290
271	Office of Technology & Innovation	87	284	197	506	874	368	2,288	2,856	569
060	Citizen's Advocate Office (Ombudsman)	165	200	35	483	617	134	2,053	2,276	223
281	Office of the Electoral Comptroller	164	187	23	493	577	84	2,017	2,139	122
153	Advocacy for Persons with Disabilities	146	222	76	440	683	243	1,982	2,392	410
279	Public Service Appeals Commission	145	173	28	430	532	102	1,810	1,979	169
096	Women's Advocate Office	139	188	50	412	580	167	1,606	1,906	300
329	Office of Socio-Economic and Community Development	215	216	1	648	666	17	2,818	2,813	(5)
139	Parole Board	137	171	34	420	525	105	1,599	1,816	218
155	State Historic Preservation Office	140	206	66	397	634	237	1,645	2,074	429
062	Cooperative Development Commission	72	104	32	218	321	103	1,011	1,131	120
231	Health Advocate Office	89	117	28	260	359	99	1,157	1,328	171
120	Veterans Advocate Office	47	51	4	140	157	18	620	635	15
068	Labor Relations Board	63	51	(12)	170	156	(14)	704	672	(32)
037	Civil Rights Commission	35	37	1	108	112	4	414	410	(4)
030	Puerto Rico Office of Human Resources Management and Tr	237	201	(36)	707	620	(87)	2,957	2,728	(229)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	11	11	-
226	Com. Legislative Donation	61	-	(61)	188	-	(188)	777	391	(386)
266	Office of Public Affairs	32	-	(32)	97	-	(97)	401	206	(194)
034	Investigation, Prosecution and Appeals Comsn.	17	24	7	51	73	22	212	251	39
	Other (a)	212	59,603	59,390	416	127,608	127,191	467	229,666	229,199
	Unreconciled Payroll (b)	(5,820)	-	5,820	8,130	-	(8,130)	45,584	17,667	(27,917)
	Total	\$234,094	\$394,188	\$160,095	\$968,113	\$1,152,273	\$184,159	\$3,735,406	\$4,151,682	\$416,276

Footnotes

(a) Includes gross payroll for various other agencies, as well as the positive variance from budgeted amounts not disbursed in H1. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

(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	June Actuals	June LP	June Variance	4Q Actuals	4Q RF	4Q Variance	YTD FY22	YTD RF	YTD Variance
081	Dept. of Education	\$116,898	\$151,656	\$34,758	\$302,977	\$400,373	\$97,396	\$1,087,405	\$1,280,118	\$192,714
071	Health Department	83,205	86,857	3,653	242,352	236,528	(5,824)	956,806	971,341	14,535
311	Gaming Commission	19,360	24,994	5,635	55,813	69,532	13,718	216,272	251,178	34,907
045	Public Security Department	16,006	15,959	(47)	34,691	47,346	12,656	123,951	151,556	27,605
078	Department of Housing	4,507	5,254	747	9,086	14,898	5,813	50,341	62,391	12,050
024	Dept. of Treasury	14,001	12,551	(1,450)	51,701	36,972	(14,729)	259,424	208,969	(50,455)
049	Department of Transportation and Public Works	17,121	4,100	(13,021)	27,911	11,884	(16,027)	65,880	49,177	(16,703)
137	Department of Correction and Rehabilitation	13,382	12,064	(1,318)	28,957	36,112	7,154	121,911	137,536	15,625
123	Administration of Families and Children	10,539	14,400	3,861	42,525	41,268	(1,257)	135,045	137,299	2,254
010	General Court of Justice	4,881	7,763	2,882	23,915	23,433	(483)	105,134	87,115	(18,019)
087	Department of Recreation and Sports	17,963	782	(17,180)	19,677	2,391	(17,286)	35,315	18,187	(17,128)
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,659	13,616	957	31,474	38,890	7,415	123,087	139,225	16,138
050	Department of Natural and Environmental Resources	14,151	12,807	(1,344)	25,057	36,085	11,029	80,567	107,960	27,393
241	Admin. for the Comprehensive Care & Devel. of Children	18,736	8,768	(9,968)	57,540	22,149	(35,392)	196,129	136,331	(59,798)
055	Agriculture department	1,349	1,629	280	7,111	4,947	(2,165)	20,503	22,691	2,189
127	Admin. of Socioeconomic Development of the Family	4,893	5,173	280	11,992	14,214	2,222	38,683	47,656	8,973
038	Justice Department	3,965	4,502	536	10,349	12,000	1,651	47,027	47,817	790
122	Secretariat of the Department of the Family	3,219	2,418	(801)	13,590	6,755	(6,835)	50,101	35,678	(14,424)
067	Department of labor and human resources	4,451	5,354	903	9,981	14,814	4,833	41,274	52,348	11,073
126	Vocational Rehabilitation Administration	1,709	2,672	962	8,158	7,281	(877)	28,600	27,776	(824)
329	Office of Socioeconomic Development	4,068	3,246	(822)	13,834	8,254	(5,580)	42,653	44,249	1,596
271	Techology and Innovation Services	2,097	3,202	1,106	3,056	9,783	6,727	38,771	33,592	(5,179)
124	Administration for the Support of Minors	905	1,446	541	5,045	3,786	(1,259)	16,328	14,994	(1,334)
043	National Guard of Puerto Rico	3,628	3,776	148	8,496	10,316	1,820	42,898	45,695	2,797
152	Office of the Procurator for the Elderly	2,349	2,104	(245)	4,318	5,383	1,065	22,294	23,931	1,637
016	Office of Management and Budget	334	651	317	922	1,969	1,047	4,280	5,994	1,714
298	Telecommunications Bureau	197	1,903	1,705	503	5,280	4,777	2,518	11,604	9,086
028	State Elections Commission	443	1,495	1,052	1,725	4,527	2,802	11,316	16,598	5,282
119	Dept. of Economic Development and Commerce	463	2,788	2,325	1,669	7,438	5,769	7,584	18,417	10,833
015	Governor's Office	794	554	(240)	1,770	1,595	(175)	8,082	6,712	(1,370)
266	Office of Public Affairs	108	-	(108)	684	-	(684)	4,778	3,060	(1,718)
075	Office of the Commissioner of Financial Institutions	266	283	17	802	786	(15)	3,156	3,146	(10)
023	Department of State	765	945	180	2,191	2,847	657	12,153	11,441	(712)
082	Institute of Puerto Rican Culture	18,450	771	(17,679)	18,514	2,351	(16,163)	18,612	4,599	(14,013)
120	Office of the Veteran's Attorney of Puerto Rico	615	317	(299)	1,882	918	(964)	7,136	5,326	(1,810)
105	Industrial Commission	262	385	123	853	1,071	218	2,952	3,516	564
189	Forensic Science Bureau	796	345	(451)	1,518	1,043	(476)	3,536	2,949	(587)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q RF	4Q Variance	YTD FY22	YTD RF	YTD Variance
096	Office of the Women's Advocate	772	309	(463)	1,853	822	(1,031)	5,665	4,045	(1,620)
022	Office of the Insurance Commissioner	229	217	(11)	650	605	(45)	1,867	2,086	219
069	Department of Consumer Affairs	155	179	24	448	518	70	1,572	1,764	192
155	State Office of Historic Conservation	306	328	22	661	884	222	1,955	2,418	462
030	Off. of Admin. & Transformation of HR in the Gov. of PR	96	120	24	257	355	98	995	1,060	64
281	Office of the Electoral Comptroller	23	13	(11)	74	38	(36)	181	164	(17)
060	Office of the Citizen Procurator	45	62	17	125	189	64	751	787	37
231	Office of the Patient Advocate	67	32	(35)	123	98	(25)	444	437	(8)
153	Ombudsman for Persons with Disabilities of PR	125	67	(59)	151	188	37	583	703	121
037	Civil Rights Commission	27	28	1	68	85	17	215	241	26
106	Public Housing Administration	-	37	37	-	113	113	164	385	221
272	Office of the Inspector General of the Government of PR	-	67	67	-	201	201	-	402	402
	Other (b)	96,096	72,598	(23,498)	118,003	217,812	99,808	169,213	470,177	300,963
	Unreconciled Vendor Disbursements (c)	1,226	-	(1,226)	12,554	-	(12,554)	44,543	19,071	(25,471)
Total		\$518,703	\$491,584	(\$27,119)	\$1,217,608	\$1,367,128	\$149,520	\$4,260,647	\$4,731,911	\$471,264

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. These amounts were not reallocated to specific agencies in the TSA Reforecast for H2.

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