



## **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 FY24 and Q4 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**

\$296M	+\$80M	\$1,077M	+\$87M	\$4,334M	+\$266M
June Total Payroll & Related Costs	June Variance	4Q Total Payroll & Related Costs	4Q Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$628M	+\$38M	\$1,699M	+\$494M	\$5,924M	+\$824M
June Vendor Disbursements	June Variance	4Q Vendor Disbursements	4Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2024:

**Payroll:**

The \$266M 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 \$76M, Department of Treasury \$23M, Department of Natural and Environmental Resources \$23M, and \$85M 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). 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 in May, which were not projected.

**Operating Disbursements:**

The \$822M 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 \$461M, mainly in federal funds, the Department of Health by \$196M, and the Department of Economic Development and Commerce \$137M, among other agencies. The variance is partially offset by higher than expected operating disbursements in the Admin. for the Com. Care & Devel. of Children (\$97M), Department of Transportation and Public Works (\$69M), and (\$56M) 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	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 151,104	\$ 158,607	\$ 7,503	\$ 512,762	\$ 502,490	\$ (10,272)	\$ 2,037,938	\$ 2,113,650	\$ 75,711
040	Puerto Rico Police Department	26,173	73,516	47,343	187,927	194,548	6,621	755,216	773,951	18,735
137	Department of Correction and Rehabilitation	20,817	18,507	(2,310)	61,261	59,790	(1,471)	259,861	241,807	(18,054)
010	General Court of Justice	16,980	16,333	(648)	52,347	71,296	18,949	210,485	233,087	22,602
071	Department of Health	19,520	12,823	(6,697)	57,198	39,962	(17,236)	224,241	163,908	(60,333)
038	Department of Justice	6,662	8,155	1,493	19,861	24,225	4,365	82,115	97,484	15,369
045	Department of Public Safety	12,392	10,391	(2,002)	36,971	32,498	(4,473)	148,715	134,409	(14,306)
189	Forensic Science Bureau	-	927	927	-	4,225	4,225	-	13,409	13,409
123	Families and Children Administration	7,164	7,074	(90)	20,231	18,949	(1,282)	87,811	71,482	(16,329)
024	Department of Treasury	7,353	6,774	(579)	16,685	20,293	3,608	62,844	85,722	22,878
127	Adm. for Socioeconomic Devt. of the Family	3,993	4,741	748	11,828	14,209	2,381	52,158	60,031	7,873
050	Department of Natural and Environmental Resources	3,491	5,045	1,554	9,896	15,853	5,958	41,736	64,758	23,022
067	Department of Labor and Human Resources	3,600	4,349	749	10,390	13,241	2,851	42,338	55,281	12,942
049	Department of Transportation and Public Works	3,818	4,607	788	11,232	13,892	2,660	47,360	58,830	11,470
095	Mental Health and Addiction Services Admin.	2,370	1,055	(1,315)	7,106	3,124	(3,983)	29,058	13,139	(15,918)
126	Vocational Rehabilitation Administration	2,259	2,307	48	6,700	6,842	141	27,474	28,787	1,313
028	Commonwealth Election Commission	1,245	1,438	193	3,725	5,578	1,852	15,503	19,822	4,319
122	Department of the Family	1,582	1,621	40	4,670	5,089	419	20,840	20,877	37
106	Public Housing Administration	1,772	1,141	(631)	5,306	3,443	(1,863)	21,807	14,585	(7,221)
124	Child Support Administration	1,310	1,358	48	3,948	4,316	368	17,627	17,374	(253)
312	Retirement Board	1,095	1,535	440	3,285	4,639	1,353	13,674	19,657	5,984
078	Department of Housing	3,518	3,040	(478)	10,464	9,224	(1,240)	42,072	39,151	(2,921)
311	Gaming Commission	1,109	1,104	(4)	3,186	3,334	148	12,641	14,125	1,484
087	Department of Sports and Recreation	1,270	1,162	(108)	3,744	5,136	1,391	15,683	16,370	687
105	Industrial Commission	1,212	887	(325)	2,889	2,818	(71)	11,064	11,608	545
241	Adm. for Integral Development of Childhood	942	907	(35)	2,671	2,722	51	11,067	11,506	439
015	Office of the Governor	716	837	122	2,148	2,679	531	8,905	10,975	2,069
055	Department of Agriculture	834	954	120	2,458	2,982	525	10,063	12,192	2,128
043	Puerto Rico National Guard	884	1,016	132	2,487	4,189	1,701	10,270	14,052	3,782
016	Office of Management and Budget	729	817	88	2,151	2,461	310	8,266	10,420	2,153
298	Utility Regulatory Board	707	1,024	317	1,837	3,104	1,267	7,340	13,173	5,833
119	Department of Economic Development and Commerce	1,336	2,324	988	3,330	5,925	2,596	15,046	21,529	6,483
069	Department of Consumer Affairs	645	675	29	1,842	2,012	170	7,542	8,485	943
023	Department of State	497	485	(12)	1,290	1,460	170	5,303	6,178	875
075	Off. of the Financial Institutions Commissioner	428	635	207	1,277	1,924	647	5,211	8,160	2,949
082	Institute of Puerto Rican Culture	436	483	48	1,378	1,536	158	5,516	6,205	688
022	Office of the Commissioner of Insurance	363	466	103	1,030	1,412	382	4,136	5,986	1,849
031	General Services Administration	584	662	78	1,619	2,070	450	6,540	8,459	1,918
152	Elderly and Retired People Advocate Office	397	414	17	1,190	1,243	53	4,619	5,255	636
271	Office of Technology & Innovation	305	323	19	931	995	64	3,450	4,102	652
060	Citizen's Advocate Office (Ombudsman)	187	187	1	555	609	54	2,276	2,465	189
281	Office of the Electoral Comptroller	201	207	6	613	658	45	2,421	2,708	287

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY24	YTD LP FY24	YTD Variance
153	Advocacy for Persons with Disabilities	187	107	(80)	552	311	(241)	2,178	1,298	(879)
279	Public Service Appeals Commission	150	176	26	445	548	104	1,835	2,256	421
096	Women's Advocate Office	200	189	(11)	551	599	48	1,995	2,437	442
329	Office of Socio-Economic and Community Dev.	202	226	24	604	709	105	2,505	2,885	380
139	Parole Board	183	285	102	535	657	122	2,190	2,456	266
155	State Historic Preservation Office	162	532	370	488	946	458	2,108	2,903	795
062	Cooperative Development Commission	90	126	35	267	380	112	1,020	1,609	588
231	Health Advocate Office	106	115	10	315	366	52	1,238	1,488	250
120	Veterans Advocate Office	42	55	12	145	166	20	531	703	172
068	Labor Relations Board	62	52	(9)	183	158	(25)	714	669	(45)
037	Civil Rights Commission	32	36	4	87	108	22	371	460	89
030	Puerto Rico Office of Human Resources Management and Transformation	264	235	(28)	878	1,928	1,050	3,617	4,197	580
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	90	-	(90)	235	-	(235)	876	-	(876)
266	Office of Public Affairs	48	-	(48)	142	-	(142)	446	-	(446)
143	Office of Protection and Defense for People with Disabilities	1	164	163	1	498	498	1	2,119	2,118
034	Investigation, Prosecution and Appeals Comsn.	23	25	2	68	75	7	260	317	58
	Other (a)	2	12,762	12,761	2	39,165	39,163	2	39,165	39,163
	Unreconciled Payroll (b)	(17,652)	-	17,652	(21,244)	-	21,244	(85,935)	-	85,935
	<b>Total</b>	<b>\$ 296,191</b>	<b>\$ 376,001</b>	<b>\$ 79,810</b>	<b>\$ 1,076,673</b>	<b>\$ 1,163,610</b>	<b>\$ 86,938</b>	<b>\$ 4,334,183</b>	<b>\$ 4,600,116</b>	<b>\$ 265,932</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)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 205,109	\$ 219,710	\$ 14,600	\$ 526,937	\$ 652,101	\$ 125,164	\$ 2,040,171	\$ 2,500,938	\$ 460,768
071	Department of Health	94,650	110,228	15,579	261,847	364,245	102,398	997,408	1,193,081	195,673
311	Gaming Commission	45,996	28,004	(17,992)	113,641	113,205	(436)	325,340	309,229	(16,111)
045	Department of Public Safety	14,670	13,071	(1,599)	36,065	49,975	13,911	141,331	187,360	46,029
078	Department of Housing	5,300	5,515	215	12,792	17,837	5,046	54,399	61,105	6,706
024	Department of Treasury	42,350	49,041	6,691	91,209	192,469	101,260	250,086	375,955	125,869
049	Department of Transportation and Public Works	13,904	11,831	(2,074)	53,863	36,290	(17,573)	194,919	126,025	(68,894)
137	Department of Correction and Rehabilitation	17,507	13,673	(3,834)	48,969	41,554	(7,415)	151,267	151,628	361
123	Administration of Families and Children	8,589	17,364	8,774	55,678	49,604	(6,074)	181,989	180,182	(1,808)
010	General Court of Justice	7,509	9,041	1,532	36,057	26,709	(9,348)	109,257	96,227	(13,030)
087	Department of Recreation and Sports	6,388	2,926	(3,462)	18,563	9,846	(8,717)	39,948	35,395	(4,553)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,133	12,758	(374)	41,253	41,221	(32)	173,695	148,202	(25,493)
050	Dept. of Natural and Environmental Resources	10,386	17,225	6,840	28,793	66,836	38,044	83,283	163,246	79,963
241	Admin. for the Com. Care & Devel. of Children	11,683	9,111	(2,572)	49,944	26,766	(23,179)	226,911	129,674	(97,237)
055	Agriculture department	655	1,765	1,110	4,079	5,834	1,754	23,262	18,950	(4,312)
127	Admin. of Socioeconomic Dev. of the Family	3,863	6,400	2,537	13,867	18,425	4,558	40,569	64,517	23,948
038	Justice Department	4,093	3,916	(177)	13,318	12,110	(1,207)	43,227	44,667	1,441
122	Secretariat of the Department of the Family	2,819	2,721	(98)	15,110	7,814	(7,295)	44,997	30,803	(14,194)
067	Department of Labor and Human Resources	7,111	5,361	(1,751)	17,781	20,047	2,266	47,272	63,451	16,179
126	Vocational Rehabilitation Administration	2,250	2,596	346	13,929	7,524	(6,405)	51,569	30,068	(21,501)
329	Office of Socioeconomic Development	4,229	3,726	(503)	8,282	10,822	2,540	27,889	36,628	8,739
271	Techology and Innovation Services	3,291	8,695	5,403	8,614	25,442	16,828	67,321	83,605	16,284
124	Administration for the Support of Minors	1,000	1,232	232	5,126	3,545	(1,581)	16,954	12,728	(4,226)
043	National Guard of Puerto Rico	1,647	4,186	2,539	8,230	9,915	1,686	34,745	39,212	4,466
152	Office of the Procurator for the Elderly	1,153	1,898	745	11,953	5,561	(6,391)	32,374	23,544	(8,830)
016	Office of Management and Budget	2,636	2,908	272	6,525	4,355	(2,170)	31,879	11,122	(20,757)
298	Telecommunications Bureau	593	1,670	1,077	1,300	6,713	5,413	(388)	17,366	17,754
028	State Elections Commission	4,495	2,058	(2,437)	19,768	35,918	16,150	28,521	50,666	22,145
119	Department of Economic Development and Commerce	1,026	13,692	12,666	1,886	114,115	112,230	62,862	200,291	137,429
015	Governor's Office	1,275	611	(664)	5,522	1,807	(3,715)	13,249	7,306	(5,944)
266	Office of Public Affairs	1,799	-	(1,799)	4,871	-	(4,871)	12,289	1,206	(11,083)
075	Office of the Commissioner of Financial Institutions	186	232	47	678	939	262	2,516	2,988	472
023	Department of State	400	984	584	1,537	2,946	1,409	10,090	12,563	2,473
082	Institute of Puerto Rican Culture	-	0	0	-	420	420	1,308	(415)	(1,723)
120	Office of the Veteran's Attorney of Puerto Rico	747	280	(467)	2,822	791	(2,032)	10,005	4,796	(5,209)
105	Industrial Commission	328	376	48	1,179	1,520	340	4,244	4,485	241
189	Forensic Science Bureau	1,011	720	(290)	1,011	1,860	850	7,111	9,554	2,443
096	Office of the Women's Advocate	957	429	(528)	2,116	4,931	2,815	5,848	8,900	3,053
022	Office of the Insurance Commissioner	898	420	(478)	2,152	1,697	(455)	4,300	4,799	499
069	Department of Consumer Affairs	200	180	(20)	588	635	47	1,751	1,999	248
155	State Office of Historic Conservation	11,516	309	(11,208)	14,339	2,052	(12,287)	17,574	5,684	(11,890)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	123	146	24	359	466	108	1,625	1,559	(65)
281	Office of the Electoral Comptroller	33	44	11	176	130	(45)	345	417	72
060	Office of the Citizen Procurator	50	50	(0)	124	142	17	625	588	(37)



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY24	YTD LP FY24	YTD Variance
231	Office of the Patient Advocate	48	36	(13)	106	100	(6)	368	397	30
153	Ombudsman for Persons with Disabilities of PR	74	186	111	229	524	295	1,586	1,731	146
037	Civil Rights Commission	11	32	20	70	89	19	202	316	114
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	1,783	615	(1,168)	8,653	4,540	(4,113)	36,963	16,411	(20,552)
	Other (b)	47,433	78,290	30,857	117,370	190,232	72,863	212,917	276,727	63,810
	Unreconciled Vendor Disbursements (c)	21,124	-	(21,124)	9,247	-	(9,247)	56,272	-	(56,272)
<b>Total</b>		<b>\$ 628,032</b>	<b>\$ 666,262</b>	<b>\$ 38,230</b>	<b>\$ 1,698,527</b>	<b>\$ 2,192,624</b>	<b>\$ 494,098</b>	<b>\$ 5,924,243</b>	<b>\$ 6,747,876</b>	<b>\$ 823,633</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.