



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 December FY24 and Q2 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

\$349M	+\$274M	\$1,168M	+\$152M	\$2,194M	+\$192M
December Total Payroll & Related Costs	December Variance	2Q Total Payroll & Related Costs	2Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$565M	-\$81M	\$1,538M	-\$102M	\$2,930M	-\$82M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2023:

Payroll:

The \$192M 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 \$104M, Puerto Rico Police Department \$22M, and \$38M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$24M).

Operating Disbursements:

The (\$82M) negative YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Admin. for the Com. Care & Devel. of Children (\$66M), Office of the Patient Advocate (\$27M), and (\$74M) 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 Education by \$139M, mainly in federal funds; and Department of Economic Development and Commerce by \$21M, among other agencies.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 153,738	\$ 293,997	\$ 140,260	\$ 547,159	\$ 615,961	\$ 68,802	\$ 1,022,736	\$ 1,126,476	\$ 103,740
040	Puerto Rico Police Department	58,333	95,275	36,943	199,861	216,307	16,446	376,096	397,855	21,759
137	Department of Correction and Rehabilitation	27,301	34,059	6,758	73,648	71,359	(2,289)	137,013	125,867	(11,146)
010	General Court of Justice	17,897	30,274	12,378	56,977	63,429	6,452	106,958	111,880	4,922
071	Department of Health	19,322	23,193	3,871	59,147	48,592	(10,555)	110,093	85,710	(24,382)
038	Department of Justice	6,954	13,708	6,754	21,484	28,720	7,236	42,479	50,659	8,181
045	Department of Public Safety	12,057	19,070	7,013	38,111	39,953	1,842	72,267	70,473	(1,795)
189	Forensic Science Bureau	-	1,719	1,719	-	3,601	3,601	-	6,351	6,351
123	Families and Children Administration	9,373	9,830	457	24,323	20,595	(3,728)	47,172	36,327	(10,845)
024	Department of Treasury	4,952	12,243	7,291	17,215	25,651	8,436	31,758	45,245	13,487
127	Adm. for Socioeconomic Devt. of the Family	5,892	8,574	2,682	14,668	17,964	3,297	28,457	31,687	3,230
050	Department of Natural and Environmental Resources	4,346	9,151	4,806	11,988	19,173	7,185	21,973	33,818	11,846
067	Department of Labor and Human Resources	3,571	7,867	4,295	11,417	16,481	5,065	21,661	29,071	7,410
049	Department of Transportation and Public Works	4,700	8,409	3,708	13,229	17,618	4,388	24,339	31,075	6,736
095	Mental Health and Addiction Services Admin.	2,436	1,874	(562)	7,825	3,927	(3,899)	15,037	6,926	(8,111)
126	Vocational Rehabilitation Administration	2,965	4,106	1,142	7,682	8,603	921	13,917	15,175	1,259
028	Commonwealth Election Commission	1,309	2,665	1,357	4,309	5,585	1,276	8,070	9,850	1,781
122	Department of the Family	2,247	2,954	708	5,887	6,190	303	11,353	10,918	(436)
106	Public Housing Administration	1,841	2,085	244	5,857	4,368	(1,489)	11,154	7,705	(3,449)
124	Child Support Administration	1,857	2,443	587	4,863	5,119	256	9,721	9,030	(691)
312	Retirement Board	1,166	2,810	1,644	3,642	5,888	2,246	7,037	10,386	3,349
078	Department of Housing	3,574	5,600	2,026	11,120	11,733	612	21,234	20,695	(539)
311	Gaming Commission	1,088	2,019	931	3,380	4,231	851	6,258	7,462	1,204
087	Department of Sports and Recreation	1,353	2,102	749	4,385	4,404	20	8,140	7,769	(371)
105	Industrial Commission	914	1,645	731	2,864	3,446	582	5,462	6,079	617
241	Adm. for Integral Development of Childhood	1,157	1,644	487	3,120	3,444	324	5,920	6,074	154
015	Office of the Governor	753	1,552	799	2,386	3,252	866	4,567	5,736	1,169
055	Department of Agriculture	872	1,723	851	2,703	3,610	908	5,142	6,368	1,226
043	Puerto Rico National Guard	866	1,846	979	2,767	3,867	1,100	5,316	6,821	1,504
016	Office of Management and Budget	693	1,489	797	2,110	3,120	1,010	4,046	5,503	1,457
298	Utility Regulatory Board	637	1,884	1,247	1,904	3,947	2,043	3,614	6,962	3,349
119	Department of Economic Development and Commerce	1,299	2,920	1,621	4,161	6,117	1,957	8,138	10,790	2,653
069	Department of Consumer Affairs	755	1,211	456	2,081	2,537	457	3,869	4,476	606
023	Department of State	451	883	432	1,420	1,850	430	2,715	3,262	547
075	Off. of the Financial Institutions Commissioner	439	1,167	728	1,362	2,445	1,083	2,643	4,312	1,670
082	Institute of Puerto Rican Culture	473	874	400	1,517	1,830	314	2,814	3,229	415
022	Office of the Commissioner of Insurance	361	856	495	1,104	1,793	689	2,090	3,163	1,073
031	General Services Administration	546	1,196	650	1,735	2,505	770	3,319	4,418	1,099
152	Elderly and Retired People Advocate Office	391	751	359	1,201	1,573	372	2,273	2,774	501
271	Office of Technology & Innovation	292	581	289	881	1,218	337	1,661	2,148	488

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY24	YTD LP FY24	YTD Variance
060	Citizen's Advocate Office (Ombudsman)	197	347	150	621	728	107	1,167	1,284	116
281	Office of the Electoral Comptroller	205	384	178	637	804	166	1,187	1,417	230
153	Advocacy for Persons with Disabilities	176	185	8	576	387	(189)	1,105	683	(422)
279	Public Service Appeals Commission	170	320	149	498	670	172	948	1,181	233
096	Women's Advocate Office	181	344	163	525	720	195	945	1,271	326
329	Office of Socio-Economic and Community Dev.	214	407	193	675	853	177	1,300	1,504	204
139	Parole Board	231	337	106	625	705	81	1,105	1,244	139
155	State Historic Preservation Office	177	366	190	540	767	227	1,031	1,353	322
062	Cooperative Development Commission	80	230	150	255	482	227	510	850	340
231	Health Advocate Office	110	210	100	315	440	125	614	776	161
120	Veterans Advocate Office	44	101	57	139	211	72	264	372	107
068	Labor Relations Board	58	96	38	184	200	16	345	353	8
037	Civil Rights Commission	32	66	34	102	138	36	198	243	46
030	Puerto Rico Office of Human Resources Management and T	296	425	129	931	890	(41)	1,852	1,569	(283)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	80	-	(80)	246	-	(246)	468	-	(468)
266	Office of Public Affairs	33	-	(33)	105	-	(105)	202	-	(202)
143	Office of Protection and Defense for People with Disabilities	-	303	303	-	635	635	-	1,121	1,121
034	Investigation, Prosecution and Appeals Comsn.	23	45	22	71	95	24	124	168	44
	Other (a)	-	-	-	-	-	-	-	-	-
	Unreconciled Payroll (b)	(12,806)	-	12,806	(20,046)	-	20,046	(37,842)	-	37,842
Total		\$ 348,670	\$ 622,415	\$ 273,745	\$ 1,168,488	\$ 1,320,731	\$ 152,244	\$ 2,194,035	\$ 2,385,916	\$ 191,881

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	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 217,000	\$ 200,074	\$ (16,926)	\$ 547,250	\$ 637,122	\$ 89,872	\$ 989,660	\$ 1,128,535	\$ 138,875
071	Department of Health	105,961	97,172	(8,788)	228,272	260,585	32,313	495,190	496,044	854
311	Gaming Commission	35,642	21,947	(13,695)	80,747	66,204	(14,543)	134,561	110,519	(24,042)
045	Department of Public Safety	12,836	19,009	6,173	34,579	37,716	3,138	73,498	76,970	3,471
078	Department of Housing	4,257	4,675	418	19,823	14,758	(5,065)	30,719	26,011	(4,707)
024	Department of Treasury	24,108	19,429	(4,680)	63,475	57,023	(6,452)	116,518	113,393	(3,125)
049	Department of Transportation and Public Work	9,441	6,719	(2,722)	41,697	20,081	(21,616)	84,240	64,216	(20,024)
137	Department of Correction and Rehabilitation	13,679	11,618	(2,061)	31,721	33,075	1,354	73,336	72,003	(1,333)
123	Administration of Families and Children	16,762	14,989	(1,773)	44,578	44,106	(472)	81,118	80,708	(411)
010	General Court of Justice	4,247	7,694	3,448	17,957	21,831	3,874	41,862	44,459	2,597
087	Department of Recreation and Sports	1,852	2,070	218	4,592	6,088	1,496	16,951	18,036	1,086
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Sv	13,922	10,988	(2,934)	44,471	32,407	(12,064)	85,941	70,206	(15,735)
050	Dept.t of Natural and Environmental Resources	5,813	10,222	4,409	15,895	31,577	15,682	38,509	59,620	21,111
241	Admin. for the Com. Care & Devel. of Children	22,620	7,959	(14,661)	71,243	25,869	(45,374)	139,753	73,685	(66,069)
055	Agriculture department	12,944	1,511	(11,434)	13,715	4,271	(9,444)	16,768	8,258	(8,510)
127	Admin. of Socioeconomic Dev. of the Family	3,633	5,543	1,910	10,014	16,785	6,771	17,605	27,118	9,513
038	Justice Department	3,378	3,353	(25)	8,252	10,102	1,850	18,447	20,967	2,520
122	Secretariat of the Department of the Family	4,446	2,354	(2,092)	11,586	7,063	(4,523)	21,374	15,004	(6,371)
067	Department of Labor and Human Resources	2,158	4,322	2,164	8,275	13,036	4,761	24,062	27,189	3,127
126	Vocational Rehabilitation Administration	4,042	2,249	(1,793)	15,353	6,880	(8,473)	28,902	14,758	(14,144)
329	Office of Socioeconomic Development	362	3,239	2,877	9,200	10,121	921	11,123	14,368	3,246
271	Techology and Innovation Services	1,770	7,414	5,643	44,468	20,988	(23,480)	53,201	34,145	(19,055)
124	Administration for the Support of Minors	2,125	1,067	(1,058)	5,193	3,220	(1,973)	8,137	5,543	(2,594)
043	National Guard of Puerto Rico	1,691	2,600	909	5,934	8,279	2,345	18,927	19,943	1,016
152	Office of the Procurator for the Elderly	885	1,657	772	6,071	5,332	(740)	17,945	11,959	(5,986)
016	Office of Management and Budget	6,447	477	(5,970)	13,932	1,353	(12,579)	17,221	5,213	(12,008)
298	Telecommunications Bureau	118	1,316	1,199	547	3,980	3,433	(2,301)	5,549	7,851
028	State Elections Commission	727	1,768	1,042	2,121	4,978	2,858	5,443	9,117	3,674
119	Department of Economic Development and Cor	565	4,512	3,947	3,039	13,434	10,395	47,770	69,222	21,452
015	Governor's Office	750	528	(222)	2,048	1,579	(469)	5,599	3,714	(1,885)
266	Office of Public Affairs	609	-	(609)	3,717	-	(3,717)	4,923	1,206	(3,717)
075	Office of the Commissioner of Financial Institut	199	182	(17)	474	549	75	1,406	1,340	(67)
023	Department of State	1,533	835	(698)	2,160	2,373	213	6,688	6,881	194
082	Institute of Puerto Rican Culture	163	0	(163)	490	0	(490)	981	(836)	(1,816)
120	Office of the Veteran's Attorney of Puerto Rico	235	241	6	1,660	677	(983)	5,019	3,239	(1,780)
105	Industrial Commission	304	294	(10)	1,293	888	(404)	2,306	1,818	(488)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

Continues and Continued...

ID	Agency	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY24	YTD LP FY24	YTD Variance
189	Forensic Science Bureau	491	512	21	874	1,449	575	5,400	6,041	641
096	Office of the Women's Advocate	332	371	39	872	1,114	242	2,427	2,709	283
022	Office of the Insurance Commissioner	204	329	125	694	992	298	1,403	1,820	417
069	Department of Consumer Affairs	152	146	(6)	406	429	23	826	839	12
155	State Office of Historic Conservation	663	261	(402)	937	805	(132)	2,238	2,690	452
030	Off. of Admin. & Transformation of HR in the G	122	122	0	526	351	(175)	881	679	(202)
281	Office of the Electoral Comptroller	31	37	7	63	106	43	108	165	57
060	Office of the Citizen Procurator	142	43	(98)	197	121	(76)	378	309	(69)
231	Office of the Patient Advocate	9	31	22	76	86	10	184	200	16
153	Ombudsman for Persons with Disabilities of PR	19	159	140	147	449	302	1,170	699	(471)
037	Civil Rights Commission	28	27	(1)	51	77	26	105	140	35
272	Office of the Inspector General of the Governm	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	1,733	528	(1,205)	7,123	1,487	(5,636)	18,503	10,189	(8,314)
	Other (b)	11,995	1,561	(10,434)	66,085	4,473	(61,612)	89,251	81,311	(7,941)
	Unreconciled Vendor Disbursements (c)	11,876	-	(11,876)	44,600	-	(44,600)	73,879	-	(73,879)
Total		\$ 565,023	\$ 484,159	\$ (80,864)	\$ 1,538,494	\$ 1,436,268	\$ (102,225)	\$ 2,930,154	\$ 2,847,910	\$ (82,243)

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.