



**Requirement 1 (B)**

GOVERNMENT OF PUERTO RICO  
D e p a r t m e n t o f t h e T r e a s u r y

*Consolidated TSA Cash Outlays - Vendor Payments  
and Gross Payroll for All Agencies  
for the month of May 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**

\$M	-\$76M	\$4,038M	+\$186M
#REF!	#REF!	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$M	+\$56M	\$5,296M	+\$785M
#REF!	#REF!	YTD Total Vendor Disbursements	YTD Variance

**###**

**Payroll:**

The \$186M 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 \$68M, Department of Treasury \$23M, General Court of Justice \$23M, and \$68M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$54M) and Puerto Rico Police Department (\$29M). During February, higher than projected additional bonuses for AFSCME/SPU employees were disbursed in accordance to the Plan of Adjustment.

**Operating Disbursements:**

The \$785M 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 \$446M, mainly in federal funds, the Department of Health by \$180M, and the Department of Economic Development and Commerce \$125M, among other agencies. The variance is partially offset by higher than expected operating disbursements in the Admin. for the Com. Care & Devel. of Children (\$95M), Department of Transportation and Public Works (\$67M), and (\$29M) 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	May Actuals	May LP	May Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 213,856	\$ 173,687	\$ (40,169)	\$ 1,886,835	\$ 1,955,043	\$ 68,208
040	Puerto Rico Police Department	102,040	60,516	(41,524)	729,043	700,435	(28,608)
137	Department of Correction and Rehabilitation	20,289	20,121	(168)	239,044	223,300	(15,744)
010	General Court of Justice	18,107	17,885	(221)	193,504	216,754	23,250
071	Department of Health	18,872	13,702	(5,170)	204,721	151,085	(53,636)
038	Department of Justice	6,562	8,099	1,537	75,453	89,329	13,875
045	Department of Public Safety	12,321	11,266	(1,055)	136,322	124,018	(12,304)
189	Forensic Science Bureau	-	1,015	1,015	-	12,482	12,482
123	Families and Children Administration	6,513	5,807	(706)	80,647	64,408	(16,239)
024	Department of Treasury	4,642	7,233	2,591	55,491	78,948	23,457
127	Adm. for Socioeconomic Devt. of the Family	3,937	5,066	1,128	48,165	55,290	7,126
050	Department of Natural and Environmental Resources	3,160	5,406	2,247	38,245	59,713	21,468
067	Department of Labor and Human Resources	3,420	4,647	1,227	38,738	50,931	12,193
049	Department of Transportation and Public Works	3,672	4,968	1,296	43,542	54,224	10,682
095	Mental Health and Addiction Services Admin.	2,132	1,107	(1,025)	26,688	12,085	(14,603)
126	Vocational Rehabilitation Administration	2,230	2,426	196	25,215	26,480	1,265
028	Commonwealth Election Commission	1,257	1,575	317	14,258	18,384	4,127
122	Department of the Family	1,546	1,745	199	19,258	19,255	(3)
106	Public Housing Administration	1,759	1,232	(527)	20,035	13,444	(6,591)
124	Child Support Administration	1,335	1,443	108	16,317	16,016	(302)
312	Retirement Board	1,086	1,660	574	12,578	18,122	5,544
078	Department of Housing	3,492	3,308	(184)	38,554	36,111	(2,443)
311	Gaming Commission	1,036	1,193	156	11,532	13,021	1,488
087	Department of Sports and Recreation	1,236	1,242	6	14,412	15,208	796
105	Industrial Commission	843	972	129	9,851	10,721	869
241	Adm. for Integral Development of Childhood	890	971	81	10,125	10,599	474
015	Office of the Governor	712	917	205	8,190	10,137	1,947
055	Department of Agriculture	819	1,018	199	9,229	11,238	2,009
043	Puerto Rico National Guard	774	1,090	316	9,385	13,035	3,650
016	Office of Management and Budget	715	880	165	7,538	9,603	2,065
298	Utility Regulatory Board	570	1,113	543	6,633	12,149	5,516
119	Department of Economic Development and Commerce	983	1,725	742	13,709	19,205	5,496
069	Department of Consumer Affairs	595	715	121	6,896	7,810	913
023	Department of State	410	522	112	4,806	5,693	887
075	Off. of the Financial Institutions Commissioner	424	689	265	4,783	7,524	2,742
082	Institute of Puerto Rican Culture	436	516	80	5,081	5,721	641
022	Office of the Commissioner of Insurance	332	506	174	3,773	5,519	1,746

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY24	YTD LP FY24	YTD Variance
031	General Services Administration	513	706	193	5,957	7,797	1,840
152	Elderly and Retired People Advocate Office	402	444	42	4,222	4,841	619
271	Office of Technology & Innovation	319	343	25	3,146	3,779	633
060	Citizen's Advocate Office (Ombudsman)	193	205	12	2,089	2,278	188
281	Office of the Electoral Comptroller	207	227	20	2,219	2,501	282
153	Advocacy for Persons with Disabilities	183	109	(74)	1,991	1,191	(799)
279	Public Service Appeals Commission	147	189	42	1,685	2,080	395
096	Women's Advocate Office	180	203	23	1,795	2,248	453
329	Office of Socio-Economic and Community Dev.	204	240	36	2,303	2,659	356
139	Parole Board	173	199	26	2,007	2,171	164
155	State Historic Preservation Office	160	216	56	1,946	2,371	426
062	Cooperative Development Commission	92	136	44	930	1,483	553
231	Health Advocate Office	105	124	19	1,133	1,373	240
120	Veterans Advocate Office	61	59	(2)	489	649	160
068	Labor Relations Board	61	56	(4)	652	616	(36)
037	Civil Rights Commission	27	39	11	340	424	85
030	Puerto Rico Office of Human Resources Management and Transformation	266	251	(15)	3,353	3,962	609
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	88	-	(88)	787	-	(787)
266	Office of Public Affairs	50	-	(50)	397	-	(397)
143	Office of Protection and Defense for People with Disabilities	-	179	179	-	1,955	1,955
034	Investigation, Prosecution and Appeals Comsn.	23	27	4	237	293	56
	Other (a)	-	-	-	-	26,403	26,403
	Unreconciled Payroll (b)	1,732	-	(1,732)	(68,283)	-	68,283
<b>Total</b>		<b>\$ 448,190</b>	<b>\$ 371,939</b>	<b>\$ (76,251)</b>	<b>\$ 4,037,992</b>	<b>\$ 4,224,115</b>	<b>\$ 186,122</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.

(73,885)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 195,570	\$ 223,219	\$ 27,649	\$ 1,835,061	\$ 2,281,229	\$ 446,167
071	Department of Health	76,474	117,606	41,132	902,758	1,082,853	180,094
311	Gaming Commission	27,906	57,830	29,924	279,344	281,226	1,881
045	Department of Public Safety	9,960	13,682	3,722	126,661	174,289	47,628
078	Department of Housing	2,895	7,016	4,121	49,099	55,590	6,491
024	Department of Treasury	21,992	38,809	16,817	207,736	326,914	119,178
049	Department of Transportation and Public Works	15,775	16,251	476	181,015	114,194	(66,820)
137	Department of Correction and Rehabilitation	11,757	14,487	2,731	133,760	137,955	4,195
123	Administration of Families and Children	28,832	16,157	(12,675)	173,400	162,818	(10,582)
010	General Court of Justice	13,183	9,358	(3,825)	101,748	87,186	(14,562)
087	Department of Recreation and Sports	2,893	4,232	1,340	33,559	32,468	(1,091)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,743	12,279	(1,464)	160,562	135,444	(25,119)
050	Dept. of Natural and Environmental Resources	8,757	14,718	5,960	72,897	146,020	73,123
241	Admin. for the Com. Care & Devel. of Children	22,263	8,894	(13,368)	215,228	120,564	(94,665)
055	Agriculture department	2,809	1,693	(1,116)	22,608	17,186	(5,422)
127	Admin. of Socioeconomic Dev. of the Family	5,629	6,036	407	36,706	58,117	21,411
038	Justice Department	4,525	4,189	(337)	39,133	40,751	1,618
122	Secretariat of the Department of the Family	5,928	2,555	(3,373)	42,179	28,082	(14,097)
067	Department of Labor and Human Resources	5,491	9,408	3,916	40,161	58,090	17,930
126	Vocational Rehabilitation Administration	6,468	2,488	(3,981)	49,318	27,472	(21,847)
329	Office of Socioeconomic Development	2,651	3,567	916	23,661	32,902	9,241
271	Techology and Innovation Services	3,265	8,771	5,506	64,030	74,911	10,881
124	Administration for the Support of Minors	2,980	1,160	(1,819)	15,954	11,496	(4,458)
043	National Guard of Puerto Rico	3,799	2,883	(916)	33,099	35,026	1,927
152	Office of the Procurator for the Elderly	9,990	1,844	(8,145)	31,220	21,645	(9,575)
016	Office of Management and Budget	2,957	582	(2,376)	29,243	8,213	(21,029)
298	Telecommunications Bureau	485	3,356	2,870	(981)	15,695	16,677
028	State Elections Commission	13,029	1,877	(11,152)	24,026	48,608	24,582
119	Department of Economic Development and Commerce	321	10,505	10,184	61,837	186,599	124,763
015	Governor's Office	828	573	(255)	11,975	6,695	(5,280)
266	Office of Public Affairs	2,306	-	(2,306)	10,490	1,206	(9,284)
075	Office of the Commissioner of Financial Institutions	212	480	268	2,331	2,756	425
023	Department of State	725	1,055	330	9,690	11,579	1,889



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY24	YTD LP FY24	YTD Variance
082	Institute of Puerto Rican Culture	-	0	0	1,308	(415)	(1,723)
120	Office of the Veteran's Attorney of Puerto Rico	866	255	(611)	9,258	4,516	(4,742)
105	Industrial Commission	426	776	351	3,916	4,109	193
189	Forensic Science Bureau	-	590	590	6,100	8,834	2,733
096	Office of the Women's Advocate	439	403	(36)	4,891	8,471	3,580
022	Office of the Insurance Commissioner	476	867	391	3,402	4,379	977
069	Department of Consumer Affairs	141	285	144	1,551	1,819	268
155	State Office of Historic Conservation	491	390	(101)	6,057	5,375	(682)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	123	184	61	1,502	1,413	(89)
281	Office of the Electoral Comptroller	64	46	(18)	313	373	60
060	Office of the Citizen Procurator	36	46	10	574	538	(37)
231	Office of the Patient Advocate	34	32	(2)	319	362	43
153	Ombudsman for Persons with Disabilities of PR	48	169	121	1,511	1,546	35
037	Civil Rights Commission	21	29	8	190	284	94
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	5,121	561	(4,560)	35,180	15,796	(19,384)
	Other (b)	49,660	2,065	(47,595)	172,049	198,437	26,388
	Unreconciled Vendor Disbursements (c)	(16,469)	-	16,469	28,583	-	(28,583)
<b>Total</b>		<b>\$ 567,877</b>	<b>\$ 624,259</b>	<b>\$ 56,383</b>	<b>\$ 5,296,211</b>	<b>\$ 6,081,614</b>	<b>\$ 785,403</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.