



## **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 April 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**

\$332M	-\$1M	\$3,590M	+\$178M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$505M	+\$29M	\$4,731M	+\$359M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2024:

**Payroll:**

The \$178M 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 \$89M, Department of Treasury \$20M, Department of Natural and Environmental Resources \$18M, and \$70M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$49M) and Department of Corrections and Rehabilitation (\$19M). 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, which were not projected.

**Operating Disbursements:**

The \$359M 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 \$428M, mainly in federal funds, the Department of Health by \$107M, and the Department of Natural and Environmental Resources \$43M, among other agencies. The variance is partially offset by higher than expected operating disbursements in the Admin. for the Com. Care & Devel. of Children (\$81M), Automobile Accident Compensation Administration (\$75M), and (\$51M) of unreconciled vendor disbursements for timing and reconciliation between PRIFAS and cash activity

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 147,803	\$ 150,954	\$ 3,151	\$ 1,672,979	\$ 1,762,113	\$ 89,134
040	Puerto Rico Police Department	59,714	60,516	802	627,003	639,919	12,916
137	Department of Correction and Rehabilitation	20,155	17,488	(2,667)	218,755	199,505	(19,250)
010	General Court of Justice	17,260	15,544	(1,715)	175,397	177,335	1,938
071	Department of Health	18,806	11,909	(6,898)	185,849	135,855	(49,994)
038	Department of Justice	6,637	7,039	402	68,892	80,297	11,406
045	Department of Public Safety	12,259	9,791	(2,467)	124,002	111,702	(12,300)
189	Forensic Science Bureau	-	882	882	-	10,067	10,067
123	Families and Children Administration	6,553	5,047	(1,506)	74,134	57,580	(16,553)
024	Department of Treasury	4,690	6,286	1,596	50,849	71,715	20,866
127	Adm. for Socioeconomic Devt. of the Family	3,898	4,403	505	44,227	50,225	5,998
050	Department of Natural and Environmental Resources	3,244	4,699	1,454	35,085	53,604	18,518
067	Department of Labor and Human Resources	3,370	4,039	669	35,318	46,079	10,761
049	Department of Transportation and Public Works	3,741	4,318	576	39,870	49,256	9,386
095	Mental Health and Addiction Services Admin.	2,605	962	(1,642)	24,556	10,978	(13,578)
126	Vocational Rehabilitation Administration	2,211	2,108	(102)	22,985	24,054	1,069
028	Commonwealth Election Commission	1,223	1,369	146	13,001	15,613	2,613
122	Department of the Family	1,542	1,517	(25)	17,712	17,305	(407)
106	Public Housing Administration	1,776	1,071	(705)	18,276	12,213	(6,064)
124	Child Support Administration	1,303	1,255	(48)	14,982	14,312	(670)
312	Retirement Board	1,104	1,443	339	11,492	16,462	4,969
078	Department of Housing	3,454	2,875	(579)	35,062	32,803	(2,260)
311	Gaming Commission	1,041	1,037	(4)	10,496	11,828	1,332
087	Department of Sports and Recreation	1,238	1,079	(158)	13,177	12,314	(863)
105	Industrial Commission	834	845	10	9,009	9,635	626
241	Adm. for Integral Development of Childhood	839	844	5	9,235	9,628	393
015	Office of the Governor	720	797	77	7,477	9,093	1,615
055	Department of Agriculture	804	885	80	8,410	10,094	1,684
043	Puerto Rico National Guard	829	948	119	8,611	10,811	2,200
016	Office of Management and Budget	707	765	58	6,822	8,723	1,901
298	Utility Regulatory Board	560	967	407	6,063	11,036	4,973
119	Department of Economic Development and Commerce	1,011	1,499	489	12,727	17,103	4,376
069	Department of Consumer Affairs	602	622	20	6,301	7,094	793
023	Department of State	383	453	70	4,396	5,171	775
075	Off. of the Financial Institutions Commissioner	425	599	174	4,359	6,835	2,476
082	Institute of Puerto Rican Culture	506	449	(58)	4,645	5,118	473

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY24	YTD LP FY24	YTD Variance
022	Office of the Commissioner of Insurance	335	439	105	3,441	5,014	1,572
031	General Services Administration	522	614	91	5,443	7,003	1,560
152	Elderly and Retired People Advocate Office	391	385	(6)	3,820	4,397	577
271	Office of Technology & Innovation	308	298	(9)	2,827	3,405	578
060	Citizen's Advocate Office (Ombudsman)	175	178	3	1,896	2,034	138
281	Office of the Electoral Comptroller	205	197	(8)	2,012	2,247	234
153	Advocacy for Persons with Disabilities	183	95	(88)	1,808	1,082	(726)
279	Public Service Appeals Commission	147	164	17	1,538	1,872	334
096	Women's Advocate Office	170	177	6	1,615	2,014	400
329	Office of Socio-Economic and Community Dev.	198	209	11	2,099	2,384	285
139	Parole Board	178	173	(5)	1,834	1,972	138
155	State Historic Preservation Office	166	188	22	1,786	2,145	359
062	Cooperative Development Commission	85	118	33	838	1,347	509
231	Health Advocate Office	104	108	4	1,028	1,230	202
120	Veterans Advocate Office	41	52	10	428	589	162
068	Labor Relations Board	61	49	(12)	591	560	(31)
037	Civil Rights Commission	27	34	6	312	386	73
030	Puerto Rico Office of Human Resources Management and Transformation	348	218	(130)	3,087	2,487	(600)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	58	-	(58)	699	-	(699)
266	Office of Public Affairs	43	-	(43)	347	-	(347)
143	Office of Protection and Defense for People with Disabilities	-	156	156	-	1,776	1,776
034	Investigation, Prosecution and Appeals Comsn.	22	23	1	214	266	52
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	(5,324)	-	5,324	(70,015)	-	70,015
<b>Total</b>		<b>\$ 332,292</b>	<b>\$ 331,177</b>	<b>\$ (1,115)</b>	<b>\$ 3,589,803</b>	<b>\$ 3,767,682</b>	<b>\$ 177,880</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.

(75,109)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY24	YTD LP FY24	YTD Variance
081	Department of Education	\$ 126,258	\$ 219,172	\$ 92,914	\$ 1,639,491	\$ 2,068,010	\$ 428,518
071	Department of Health	90,723	105,249	14,526	826,284	934,085	107,801
311	Gaming Commission	39,739	27,371	(12,368)	251,438	223,396	(28,042)
045	Department of Public Safety	11,435	19,997	8,562	116,701	157,381	40,680
078	Department of Housing	4,596	5,306	710	46,203	48,574	2,370
024	Department of Treasury	26,867	22,769	(4,098)	185,744	206,256	20,512
049	Department of Transportation and Public Works	24,183	8,208	(15,976)	165,240	97,943	(67,296)
137	Department of Correction and Rehabilitation	19,705	12,594	(7,111)	122,003	122,667	664
123	Administration of Families and Children	18,256	16,083	(2,173)	144,568	146,661	2,093
010	General Court of Justice	15,365	8,310	(7,056)	88,565	77,828	(10,737)
087	Department of Recreation and Sports	9,282	2,437	(6,845)	30,667	27,986	(2,681)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	14,378	11,843	(2,535)	146,820	118,824	(27,996)
050	Dept. of Natural and Environmental Resources	9,650	11,483	1,833	64,140	107,892	43,752
241	Admin. for the Com. Care & Devel. of Children	15,998	8,760	(7,238)	192,965	111,669	(81,296)
055	Agriculture department	616	1,615	999	19,799	14,731	(5,067)
127	Admin. of Socioeconomic Dev. of the Family	4,376	5,990	1,614	31,077	52,081	21,004
038	Justice Department	4,699	3,678	(1,021)	34,608	36,235	1,627
122	Secretariat of the Department of the Family	6,363	2,538	(3,825)	36,251	25,527	(10,724)
067	Department of Labor and Human Resources	5,179	5,176	(3)	34,670	48,580	13,910
126	Vocational Rehabilitation Administration	5,211	2,440	(2,770)	42,850	24,984	(17,866)
329	Office of Socioeconomic Development	1,402	3,529	2,127	21,010	29,335	8,325
271	Techology and Innovation Services	2,057	7,976	5,919	60,765	66,139	5,374
124	Administration for the Support of Minors	1,145	1,152	7	12,974	10,336	(2,639)
043	National Guard of Puerto Rico	2,783	2,846	63	29,299	32,143	2,843
152	Office of the Procurator for the Elderly	810	1,819	1,009	21,231	19,801	(1,430)
016	Office of Management and Budget	932	515	(417)	26,286	7,282	(19,004)
298	Telecommunications Bureau	222	1,630	1,408	(1,467)	12,283	13,749
028	State Elections Commission	2,244	1,877	(367)	10,997	16,625	5,628
119	Department of Economic Development and Commerce	539	5,464	4,925	61,516	91,640	30,124
015	Governor's Office	3,420	569	(2,850)	11,147	6,067	(5,080)
266	Office of Public Affairs	766	-	(766)	8,184	1,206	(6,978)
075	Office of the Commissioner of Financial Institutions	279	227	(52)	2,118	2,276	158
023	Department of State	411	906	495	8,965	10,523	1,559



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY24	YTD LP FY24	YTD Variance
082	Institute of Puerto Rican Culture	-	0	0	1,308	(835)	(2,143)
120	Office of the Veteran's Attorney of Puerto Rico	1,209	255	(954)	8,392	4,261	(4,131)
105	Industrial Commission	426	367	(58)	3,490	3,333	(158)
189	Forensic Science Bureau	-	549	549	6,100	8,243	2,143
096	Office of the Women's Advocate	720	400	(320)	4,452	4,369	(82)
022	Office of the Insurance Commissioner	778	410	(368)	2,926	3,512	586
069	Department of Consumer Affairs	248	171	(77)	1,410	1,534	124
155	State Office of Historic Conservation	2,331	295	(2,037)	5,566	3,927	(1,639)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	113	136	24	1,379	1,229	(150)
281	Office of the Electoral Comptroller	79	40	(39)	249	327	78
060	Office of the Citizen Procurator	38	46	8	538	492	(46)
231	Office of the Patient Advocate	23	32	9	285	329	44
153	Ombudsman for Persons with Disabilities of PR	107	169	63	1,463	1,376	(86)
037	Civil Rights Commission	38	29	(9)	169	255	86
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	1,750	561	(1,189)	30,059	12,431	(17,628)
	Other (b)	23,126	1,707	(21,419)	118,674	88,202	(30,472)
	Unreconciled Vendor Disbursements (c)	4,592	-	(4,592)	51,617	-	(51,617)
<b>Total</b>		<b>\$ 505,468</b>	<b>\$ 534,699</b>	<b>\$ 29,231</b>	<b>\$ 4,731,184</b>	<b>\$ 5,089,951</b>	<b>\$ 358,767</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.