



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 August FY25*

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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

\$362M	+\$19M	\$676M	+\$26M
FY25 August	August	YTD Total Payroll &	YTD Variance
Payroll & Related Costs	Variance	Related Costs	

Key Vendor Disbursement Figures

\$568M	-\$55M	\$1,032M	-\$61M
FY25 August	August	YTD Total Vendor	YTD Variance
Vendor Disbursements	Variance	Disbursements	

Key Takeaways for the month ended August 31, 2024:

Fiscal Year 2025 began on July 1, 2024. The FY25 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly TSA cash outlays reports will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, a modified version of this report will provide a comparison to the same period from FY24 to help contextualize results.

Payroll:

The \$26M positive YTD payroll variance compared to the previous year is due to lower expenses across most agencies. The agencies mainly driving this variance are the Department of Education \$52M and the Department of Correction and Rehabilitation \$3M, and \$3M due to the timing and reconciliation between RHUM payroll system and cash activity data. This variance is partially offset by the Puerto Rico Police Department (\$12M) and the General Court of Justice (\$12M). The large variance in the Department of Education payroll is due to payments from the Premium Pay program in August FY24.

Operating Disbursements:

The (\$61M) YTD operating disbursements variance compared to the previous year is due to higher expenses across most agencies. The agencies mainly driving this variance are Department of Education (\$42M), Gaming Commission (\$15M) and Department of Housing (\$12M). This variance is partially offset by lower disbursements from the Department of Economic Development and Commerce \$40M and Department of Transportation and Public Works \$10M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY25	August FY24	August Variance	YTD FY25	YTD FY24	YTD Variance
081	Department of Education	\$ 146,265	\$ 193,866	\$ 47,601	\$ 287,803	\$ 339,590	\$ 51,787
040	Puerto Rico Police Department	74,516	61,682	(12,833)	126,516	114,427	(12,089)
137	Department of Correction and Rehabilitation	19,778	19,672	(106)	39,913	43,156	3,243
010	General Court of Justice	28,429	18,106	(10,323)	45,678	33,276	(12,402)
071	Department of Health	19,823	17,161	(2,662)	39,070	33,676	(5,394)
038	Department of Justice	7,517	6,501	(1,017)	19,373	14,483	(4,890)
045	Department of Public Safety	12,292	11,221	(1,071)	24,579	22,674	(1,905)
189	Forensic Science Bureau	-	-	-	-	-	-
123	Families and Children Administration	6,512	9,978	3,467	13,055	16,202	3,146
024	Department of Treasury	4,940	4,741	(199)	9,748	9,874	126
127	Adm. for Socioeconomic Devt. of the Family	4,047	6,357	2,310	8,108	10,118	2,010
050	Department of Natural and Environmental Resources	3,264	3,310	46	6,485	6,701	217
067	Department of Labor and Human Resources	3,573	3,397	(176)	7,185	6,831	(353)
049	Department of Transportation and Public Works	3,839	3,709	(130)	7,709	7,424	(286)
095	Mental Health and Addiction Services Admin.	2,143	2,464	320	4,314	4,784	470
126	Vocational Rehabilitation Administration	2,314	2,121	(193)	4,671	4,172	(499)
028	Commonwealth Election Commission	1,247	1,236	(12)	2,487	2,459	(28)
122	Department of the Family	1,612	1,623	11	3,200	3,252	51
106	Public Housing Administration	1,750	1,746	(4)	3,521	3,489	(32)
124	Child Support Administration	1,345	2,093	748	2,696	3,523	826
312	Retirement Board	1,075	1,124	49	2,171	2,266	95
078	Department of Housing	3,611	3,370	(241)	7,157	6,688	(468)
311	Gaming Commission	937	976	39	1,957	1,939	(17)
087	Department of Sports and Recreation	1,247	1,263	16	2,525	2,503	(22)
105	Industrial Commission	823	863	40	1,654	1,706	52
241	Adm. for Integral Development of Childhood	909	795	(114)	1,809	1,556	(252)
015	Office of the Governor	683	728	45	1,379	1,461	82
055	Department of Agriculture	843	807	(36)	1,681	1,603	(78)
043	Puerto Rico National Guard	848	876	28	1,704	1,754	49
016	Office of Management and Budget	735	636	(99)	1,460	1,282	(178)
298	Utility Regulatory Board	565	563	(2)	1,122	1,140	17
119	Department of Economic Development and Commerce	1,233	1,483	250	2,245	2,732	487
069	Department of Consumer Affairs	616	594	(22)	1,241	1,189	(52)
023	Department of State	375	432	57	748	860	112
075	Off. of the Financial Institutions Commissioner	436	423	(13)	878	854	(24)
082	Institute of Puerto Rican Culture	452	436	(16)	901	855	(45)
022	Office of the Commissioner of Insurance	347	324	(23)	697	653	(44)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY25	August FY24	August Variance	YTD FY25	YTD FY24	YTD Variance
031	General Services Administration	605	528	(76)	1,206	1,047	(159)
152	Elderly and Retired People Advocate Office	417	359	(57)	831	712	(118)
271	Office of Technology & Innovation	313	251	(62)	629	502	(127)
060	Citizen's Advocate Office (Ombudsman)	177	182	5	358	363	4
281	Office of the Electoral Comptroller	200	183	(16)	402	364	(38)
153	Advocacy for Persons with Disabilities	191	183	(8)	385	354	(31)
279	Public Service Appeals Commission	159	151	(7)	312	302	(10)
096	Women's Advocate Office	178	141	(37)	356	279	(77)
329	Office of Socio-Economic and Community Dev.	192	209	17	380	416	36
139	Parole Board	166	160	(7)	342	311	(30)
155	State Historic Preservation Office	163	165	2	329	326	(2)
062	Cooperative Development Commission	85	83	(2)	176	163	(14)
231	Health Advocate Office	116	100	(16)	222	209	(14)
120	Veterans Advocate Office	43	42	(1)	86	84	(3)
068	Labor Relations Board	62	55	(7)	125	106	(19)
037	Civil Rights Commission	34	31	(3)	68	62	(7)
030	Puerto Rico Office of Human Resources Management and Transformation	313	290	(23)	617	609	(9)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	74	61	(13)	137	156	18
266	Office of Public Affairs	48	32	(16)	96	64	(32)
143	Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
034	Investigation, Prosecution and Appeals Comsn.	23	18	(5)	46	36	(11)
	Other (a)	6	-	(6)	10	-	(10)
	Unreconciled Payroll (b)	(2,402)	(8,625)	(6,223)	(18,275)	(15,006)	3,269
Total		\$ 362,104	\$ 381,276	\$ 19,173	\$ 676,278	\$ 702,610	\$ 26,332

Footnotes

(a) Includes gross payroll for various other agencies.

(b) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

August FY2025

ID	Agency	August FY25	August FY24	August Variance	YTD FY25	YTD FY24	YTD Variance
081	Department of Education	\$ 209,961	\$ 164,322	\$ 4,113	\$ 390,529	\$ 349,002	\$ (41,527)
071	Department of Health	68,851	94,581	(19,033)	158,214	164,911	6,697
311	Gaming Commission	40,893	25,158	801	41,385	26,451	(14,934)
045	Department of Public Safety	11,666	17,107	(5,271)	33,678	33,849	171
078	Department of Housing	13,315	3,910	(2,736)	19,622	7,481	(12,141)
024	Department of Treasury	18,298	20,264	(943)	32,419	33,443	1,024
049	Department of Transportation and Public Works	18,520	27,115	996	24,957	34,549	9,591
137	Department of Correction and Rehabilitation	16,603	18,591	(1,971)	29,442	29,459	17
123	Administration of Families and Children	8,128	13,706	1,271	16,710	23,559	6,849
010	General Court of Justice	16,284	15,509	-	16,284	15,509	(775)
087	Department of Recreation and Sports	4,809	2,410	6,283	6,371	10,255	3,884
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	20,050	17,222	(2,694)	35,391	29,868	(5,523)
050	Dept. of Natural and Environmental Resources	7,882	8,202	(6,568)	21,342	15,094	(6,248)
241	Admin. for the Com. Care & Devel. of Children	19,851	23,937	2,480	34,854	41,420	6,565
055	Department of Agriculture	751	2,141	(12,100)	13,465	2,755	(10,710)
127	Admin. of Socioeconomic Dev. of the Family	5,726	2,855	(1,577)	10,293	5,845	(4,448)
038	Justice Department	7,056	5,114	57	9,733	7,848	(1,885)
122	Secretariat of the Department of the Family	4,713	3,056	1,069	6,621	6,033	(588)
067	Department of Labor and Human Resources	9,567	8,458	(3,570)	15,318	10,639	(4,679)
126	Vocational Rehabilitation Administration	4,178	3,910	(111)	6,439	6,059	(379)
329	Office of Socioeconomic Development	205	1,262	(6,751)	7,310	1,616	(5,694)
271	Techology and Innovation Services	7,212	4,771	(1,897)	11,451	7,113	(4,338)
124	Administration for the Support of Minors	1,648	1,301	(1,031)	2,838	1,459	(1,378)
043	National Guard of Puerto Rico	2,149	4,396	2,811	4,512	9,570	5,058
152	Office of the Procurator for the Elderly	1,485	4,088	(4,529)	6,950	5,024	(1,926)
016	Office of Management and Budget	8,400	2,739	(5,781)	14,457	3,015	(11,442)
298	Telecommunications Bureau	304	194	(50)	635	474	(161)
028	State Elections Commission	2,749	1,331	(2,063)	6,178	2,697	(3,481)
119	Department of Economic Development and Commerce	1,674	37,391	4,557	2,129	42,403	40,274
015	Governor's Office	1,147	863	293	1,534	1,543	9
266	Office of Public Affairs	2,062	755	(98)	2,610	1,206	(1,404)
075	Office of the Commissioner of Financial Institutions	313	560	49	347	642	296
023	Department of State	696	2,227	775	1,123	3,429	2,306
082	Institute of Puerto Rican Culture	-	163	108	56	327	271

August FY2025

ID	Agency	August FY25	August FY24	August Variance	YTD FY25	YTD FY24	YTD Variance
120	Office of the Veteran's Attorney of Puerto Rico	149	1,113	591	811	2,366	1,555
105	Industrial Commission	396	559	(176)	703	690	(13)
189	Forensic Science Bureau	-	-	4,174	-	4,174	4,174
096	Office of the Women's Advocate	1,127	1,085	(563)	1,900	1,294	(605)
022	Office of the Insurance Commissioner	475	323	158	553	559	7
069	Department of Consumer Affairs	232	215	8	299	290	(8)
155	State Office of Historic Conservation	1,234	369	(2,059)	3,735	810	(2,925)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	142	127	(69)	311	228	(84)
281	Office of the Electoral Comptroller	99	21	(39)	145	28	(117)
060	Office of the Citizen Procurator	39	88	36	67	153	85
231	Office of the Patient Advocate	54	70	5	67	89	21
153	Ombudsman for Persons with Disabilities of PR	72	943	1	112	984	872
037	Civil Rights Commission	39	30	(21)	71	41	(30)
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	2,741	2,128	2,805	6,079	8,271	2,192
	Other (b)	15,483	8,135	(9,061)	17,996	1,587	(16,409)
	Unreconciled Vendor Disbursements (c)	8,158	7,181	2,236	13,497	14,756	1,258
Total		\$ 567,586	\$ 561,995	\$ (55,085)	\$ 1,031,541	\$ 970,866	\$ (60,675)

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.