

DEPARTMENT OF THE TREASURY
GOVERNMENT OF PUERTO RICO



Requirement 1 (B)

*Consolidated TSA Cash Outlays - Vendor Payments
and Gross Payroll for All Agencies*

For the month of December FY25 and Q2 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

\$696M	+\$39M	\$1,098M	+\$118M	\$2,108M	+\$210M
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

\$488M	-\$129M	\$1,467M	-\$235M	\$2,976M	-\$245M
December Vendor Disbursements	December Variance	2Q Vendor Disbursements	2Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended December 31, 2024:

Payroll:

The \$210M 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 \$194M, Department of Treasury \$14M, and \$43M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$43M) and the Department of Correction and Rehabilitation (\$17M).

Operating Disbursements:

The (\$245M) negative YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Gaming Commission (\$81M), the Department of Education (\$58M), and the Administration of Families and Children (\$35M). The variance is partially offset by lower than expected operating disbursements in the Department of Health \$36M, the Department of Treasury \$32M and the Department of Labor and Human Resources \$9M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 143,319	\$ 171,230	\$ 27,911	\$ 453,346	\$ 562,292	\$ 108,946	\$ 876,268	\$ 1,070,399	\$ 194,131
040	Puerto Rico Police Department	65,101	77,414	12,313	201,118	199,451	(1,667)	392,956	382,506	(10,450)
137	Department of Correction and Rehabilitation	27,409	18,619	(8,790)	72,695	61,142	(11,553)	132,846	116,392	(16,454)
010	General Court of Justice	18,546	18,740	194	61,453	61,541	88	125,701	117,151	(8,551)
071	Department of Health	20,092	13,145	(6,947)	65,252	43,166	(22,086)	124,951	82,173	(42,778)
038	Department of Justice	8,624	8,201	(423)	25,591	26,931	1,340	52,504	51,267	(1,237)
045	Department of Public Safety	12,835	13,375	540	42,270	43,920	1,649	79,724	83,607	3,883
189	Forensic Science Bureau	-	25	25	-	82	82	-	157	157
123	Families and Children Administration	9,481	6,797	(2,684)	24,646	22,321	(2,324)	44,244	42,491	(1,752)
024	Department of Treasury	4,764	7,267	2,504	17,099	23,865	6,766	31,801	45,430	13,629
127	Adm. for Socioeconomic Devt. of the Family	5,986	4,806	(1,180)	15,408	15,783	375	27,543	30,045	2,502
050	Department of Natural and Environmental Resources	4,488	5,275	787	11,893	17,323	5,430	21,564	32,976	11,412
067	Department of Labor and Human Resources	3,619	4,534	915	11,988	14,889	2,901	22,818	28,344	5,526
049	Department of Transportation and Public Works	5,093	4,159	(934)	13,825	13,658	(167)	25,383	26,000	616
095	Mental Health and Addiction Services Admin.	2,427	1,266	(1,161)	7,389	4,158	(3,231)	13,929	7,916	(6,013)
126	Vocational Rehabilitation Administration	3,310	2,534	(776)	8,573	8,320	(253)	15,574	15,839	265
028	Commonwealth Election Commission	1,583	1,658	74	5,758	5,444	(314)	9,625	10,363	738
122	Department of the Family	2,120	1,630	(490)	5,873	5,353	(520)	10,673	10,190	(483)
106	Public Housing Administration	1,843	1,258	(584)	6,015	4,132	(1,883)	11,442	7,866	(3,576)
124	Child Support Administration	1,952	1,384	(568)	5,029	4,545	(485)	9,069	8,651	(418)
312	Retirement Board	1,056	1,441	386	3,442	4,733	1,291	6,705	9,010	2,305
078	Department of Housing	3,642	3,601	(41)	11,787	11,825	37	22,640	22,510	(130)
311	Gaming Commission	985	1,186	201	3,288	3,896	608	6,257	7,417	1,159
087	Department of Sports and Recreation	1,223	1,398	176	4,087	4,592	505	7,852	8,742	890
105	Industrial Commission	827	944	117	2,689	3,100	411	5,205	5,902	697
241	Adm. for Integral Development of Childhood	1,450	1,067	(383)	3,713	3,504	(209)	6,509	6,671	162
015	Office of the Governor	589	879	291	2,008	2,887	879	4,043	5,496	1,453
055	Department of Agriculture	865	1,064	199	2,763	3,494	732	5,277	6,652	1,375
043	Puerto Rico National Guard	857	1,391	534	2,912	4,566	1,654	5,494	8,693	3,198
016	Office of Management and Budget	776	858	82	2,507	2,817	310	4,779	5,363	585
298	Utility Regulatory Board	657	1,010	353	1,979	3,316	1,337	3,681	6,312	2,631
119	Department of Economic Development and Commerce	1,104	1,721	617	3,622	5,651	2,029	6,964	10,757	3,794
069	Department of Consumer Affairs	772	690	(82)	2,126	2,265	140	4,020	4,312	292
023	Department of State	373	500	127	1,248	1,641	393	2,371	3,123	752
075	Off. of the Financial Institutions Commissioner	473	710	237	1,474	2,331	857	2,825	4,437	1,611
082	Institute of Puerto Rican Culture	464	524	60	1,528	1,721	193	2,890	3,276	387
022	Office of the Commissioner of Insurance	337	514	177	1,093	1,689	595	2,139	3,215	1,075
031	General Services Administration	585	699	114	1,934	2,295	361	3,740	4,369	630

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	December Actuals (a)	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY25	YTD LP FY25	YTD Variance
152	Elderly and Retired People Advocate Office	410	454	44	1,410	1,492	82	2,653	2,841	188
271	Office of Technology & Innovation	307	357	50	979	1,172	193	1,916	2,231	314
060	Citizen's Advocate Office (Ombudsman)	179	191	12	596	629	32	1,138	1,197	59
281	Office of the Electoral Comptroller	204	222	18	660	728	68	1,263	1,385	123
153	Advocacy for Persons with Disabilities	113	208	95	381	683	302	884	1,300	416
279	Public Service Appeals Commission	156	187	31	500	615	115	978	1,170	193
096	Women's Advocate Office	177	174	(3)	588	571	(17)	1,127	1,087	(40)
329	Office of Socio-Economic and Community Dev.	211	278	66	684	913	229	1,260	1,737	478
139	Parole Board	240	198	(42)	626	649	23	1,146	1,235	89
155	State Historic Preservation Office	133	160	27	428	524	97	918	998	80
062	Cooperative Development Commission	84	133	49	289	438	148	554	833	279
231	Health Advocate Office	106	123	17	337	404	66	664	768	104
120	Veterans Advocate Office	47	58	11	152	190	38	283	362	79
068	Labor Relations Board	63	56	(8)	205	183	(22)	393	349	(43)
037	Civil Rights Commission	32	37	6	104	122	18	238	233	(5)
030	Puerto Rico Office of Human Resources Management and Transformation	389	481	92	1,190	1,580	390	2,171	3,007	836
226	Com. Legislative Donation	64	-	(64)	251	-	(251)	450	-	(450)
266	Office of Public Affairs	49	-	(49)	155	-	(155)	299	-	(299)
143	Office of Protection and Defense for People with Disabilities	-	172	172	-	565	565	-	1,076	1,076
034	Investigation, Prosecution and Appeals Comsn.	23	28	5	74	93	19	144	176	32
	Other (a)	37	-	(37)	115	-	(115)	158	-	(158)
	Unreconciled Payroll (b)	(14,783)	-	14,783	(20,706)	-	20,706	(42,564)	-	42,564
Total		\$ 347,865	\$ 387,033	\$ 39,167	\$ 1,098,437	\$ 1,216,188	\$ 117,751	\$ 2,108,076	\$ 2,318,004	\$ 209,928

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	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 151,702	\$ 157,466	\$ 5,764	\$ 507,682	\$ 475,155	\$ (32,526)	\$ 1,047,010	\$ 988,973	\$ (58,037)
071	Department of Health	78,376	66,066	(12,310)	187,279	225,523	38,244	444,706	480,391	35,684
311	Gaming Commission	13,996	(1,573)	(15,569)	97,885	16,432	(81,453)	168,912	87,459	(81,453)
045	Department of Public Safety	12,582	10,158	(2,425)	35,556	38,991	3,435	77,422	80,825	3,403
078	Department of Housing	6,375	4,426	(1,949)	14,763	14,516	(248)	38,431	38,597	166
024	Department of Treasury	16,277	28,421	12,144	50,949	84,120	33,170	97,365	129,038	31,674
049	Department of Transportation and Public Works	17,126	13,810	(3,316)	43,497	40,978	(2,519)	74,237	75,787	1,550
137	Department of Correction and Rehabilitation	15,385	1,390	(13,995)	29,858	14,315	(15,543)	72,557	57,014	(15,543)
123	Administration of Families and Children	25,108	5,019	(20,089)	64,181	28,077	(36,104)	92,009	57,100	(34,909)
010	General Court of Justice	-	7,943	7,943	19,082	15,098	(3,984)	35,921	31,938	(3,984)
087	Department of Recreation and Sports	5,177	2,052	(3,125)	10,546	6,078	(4,467)	19,321	15,620	(3,701)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,029	4,912	(7,118)	37,458	18,538	(18,920)	86,683	68,526	(18,157)
050	Dept. of Natural and Environmental Resources	17,008	7,289	(9,719)	24,957	21,494	(3,463)	58,258	54,966	(3,292)
241	Admin. for the Com. Care & Devel. of Children	17,756	17,701	(55)	60,449	54,738	(5,711)	123,856	118,146	(5,711)
055	Department of Agriculture	215	1,014	799	773	(8,685)	(9,458)	14,581	5,120	(9,461)
127	Admin. of Socioeconomic Dev. of the Family	3,130	4,574	1,444	9,859	15,270	5,411	23,049	28,461	5,411
038	Justice Department	6,031	2,962	(3,069)	11,143	10,492	(651)	25,197	24,541	(657)
122	Secretariat of the Department of the Family	4,394	1,139	(3,255)	12,041	3,869	(8,172)	21,835	13,663	(8,172)
067	Department of Labor and Human Resources	7,193	7,230	38	13,380	22,568	9,188	35,664	44,852	9,188
126	Vocational Rehabilitation Administration	2,926	929	(1,997)	12,804	4,705	(8,099)	26,249	18,150	(8,099)
329	Office of Socioeconomic Development	2,162	3,064	902	12,450	9,469	(2,982)	20,389	17,833	(2,556)
271	Techology and Innovation Services	32,416	6,509	(25,907)	36,436	18,457	(17,980)	52,058	34,078	(17,980)
124	Administration for the Support of Minors	1,030	688	(342)	4,147	2,783	(1,364)	9,607	8,243	(1,364)
043	National Guard of Puerto Rico	3,954	2,485	(1,468)	9,576	7,556	(2,019)	16,399	14,375	(2,024)
152	Office of the Procurator for the Elderly	2,041	1,988	(53)	5,061	6,045	984	15,322	16,260	938
016	Office of Management and Budget	12,955	2,256	(10,700)	21,911	6,811	(15,100)	40,203	25,180	(15,023)
298	Telecommunications Bureau	281	1,400	1,120	674	4,709	4,035	1,594	5,629	4,035
028	State Elections Commission	5,873	(557)	(6,430)	17,812	3,843	(13,969)	28,018	14,049	(13,969)
119	Department of Economic Development and Commerce	21,730	11,860	(9,871)	42,173	35,675	(6,498)	44,827	38,330	(6,498)
015	Governor's Office	3,150	1,446	(1,703)	4,464	4,199	(265)	6,392	6,484	92
266	Office of Public Affairs	1,410	1,687	277	3,528	5,230	1,702	7,080	8,782	1,702
075	Office of the Commissioner of Financial Institutions	145	213	68	447	702	255	924	1,178	255
023	Department of State	822	(1,786)	(2,608)	1,576	(298)	(1,874)	5,708	4,035	(1,673)
082	Institute of Puerto Rican Culture	100	79	(21)	100	175	75	156	231	75
120	Office of the Veteran's Attorney of Puerto Rico	118	(956)	(1,074)	1,599	(1,028)	(2,627)	3,724	1,097	(2,627)
105	Industrial Commission	286	162	(124)	1,048	956	(92)	2,047	1,954	(92)
189	Forensic Science Bureau	3	(1,474)	(1,477)	3	(1,465)	(1,468)	1,481	13	(1,468)
096	Office of the Women's Advocate	466	51	(415)	1,277	286	(990)	3,670	2,680	(990)
022	Office of the Insurance Commissioner	440	116	(324)	1,082	916	(167)	1,936	1,769	(167)
069	Department of Consumer Affairs	261	60	(201)	491	269	(222)	912	692	(220)
155	State Office of Historic Conservation	5,256	1,037	(4,219)	6,098	3,158	(2,941)	10,448	7,522	(2,926)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	December Actuals	December LP	December Variance	2Q Actuals	2Q LP	2Q Variance	YTD FY25	YTD LP FY25	YTD Variance
030	Off. of Admin. & Transformation of HR in the Gov. of PR	293	193	(100)	790	459	(331)	1,102	771	(331)
281	Office of the Electoral Comptroller	14	1	(13)	57	23	(34)	227	193	(34)
060	Office of the Citizen Procurator	98	41	(56)	167	121	(46)	276	231	(46)
231	Office of the Patient Advocate	44	18	(27)	93	67	(26)	192	166	(26)
153	Ombudsman for Persons with Disabilities of PR	58	73	15	218	246	27	391	418	27
037	Civil Rights Commission	14	16	2	36	45	9	118	127	9
272	Office of the Inspector General of the Government of PR	2	-	(2)	2	-	(2)	2	-	(2)
220	Correctional Health Services Corporation	4,017	(3,206)	(7,223)	10,433	(6,074)	(16,507)	19,886	3,379	(16,507)
	Other (b)	(24,460)	(11,921)	12,539	34,907	26,418	(8,489)	79,534	95,723	16,189
	Unreconciled Vendor Disbursements (c)	136	-	(136)	4,516	-	(4,516)	17,672	-	(17,672)
Total		\$ 487,899	\$ 358,469	\$ (129,430)	\$ 1,467,313	\$ 1,232,025	\$ (235,288)	\$ 2,975,559	\$ 2,730,588	\$ (244,971)

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.