

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 April 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

\$324M	+\$33M	\$3,432M	+\$360M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$403M	+\$227M	\$4,960M	+\$147M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2025:

Payroll:

The \$360M 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 \$310M, Department of Treasury \$23M, and \$61M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$71M) and the Department of Correction and Rehabilitation (\$20M).

Operating Disbursements:

The \$147M positive YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Health \$155M, the Department of the Treasury \$85M and the Department of Education \$61M. The variance is partially offset by higher than expected operating disbursements in the Gaming Commission (\$109M) and the Administration of Families and Children (\$50M).

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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 FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 144,135	\$ 163,253	\$ 19,118	\$ 1,440,785	\$ 1,750,848	\$ 310,063
040	Puerto Rico Police Department	48,676	61,018	12,342	632,737	626,579	(6,158)
137	Department of Correction and Rehabilitation	18,796	17,752	(1,045)	210,193	190,382	(19,811)
010	General Court of Justice	18,795	17,867	(927)	199,916	191,623	(8,293)
071	Department of Health	19,910	12,533	(7,377)	205,688	134,410	(71,278)
038	Department of Justice	7,552	7,819	267	82,353	83,857	1,504
045	Department of Public Safety	12,867	12,751	(116)	131,427	136,756	5,329
189	Forensic Science Bureau	-	24	24	-	256	256
123	Families and Children Administration	7,853	6,481	(1,372)	71,992	69,503	(2,489)
024	Department of Treasury	4,670	6,929	2,259	51,055	74,310	23,255
127	Adm. for Socioeconomic Devt. of the Family	4,187	4,582	395	43,458	49,145	5,687
050	Department of Natural and Environmental Resources	3,284	5,029	1,745	34,610	53,939	19,329
067	Department of Labor and Human Resources	3,545	4,323	778	37,161	46,361	9,201
049	Department of Transportation and Public Works	3,695	3,965	270	40,259	42,527	2,269
095	Mental Health and Addiction Services Admin.	2,031	1,207	(823)	22,114	12,948	(9,166)
126	Vocational Rehabilitation Administration	2,295	2,416	121	24,839	25,908	1,069
028	Commonwealth Election Commission	1,628	1,580	(47)	15,180	16,950	1,770
122	Department of the Family	1,645	1,554	(91)	17,288	16,667	(620)
106	Public Housing Administration	1,884	1,200	(684)	18,781	12,866	(5,915)
124	Child Support Administration	1,312	1,319	7	14,427	14,151	(276)
312	Retirement Board	1,030	1,374	345	10,855	14,737	3,882
078	Department of Housing	3,674	3,433	(241)	37,335	36,819	(516)
311	Gaming Commission	1,046	1,131	86	10,354	12,131	1,778
087	Department of Sports and Recreation	1,235	1,333	98	12,744	14,299	1,554
105	Industrial Commission	833	900	67	8,539	9,653	1,114
241	Adm. for Integral Development of Childhood	973	1,017	44	10,538	10,911	373
015	Office of the Governor	665	838	173	6,747	8,990	2,244
055	Department of Agriculture	857	1,015	157	8,676	10,881	2,205
043	Puerto Rico National Guard	835	1,326	491	8,917	14,218	5,301
016	Office of Management and Budget	789	818	29	7,911	8,773	862
298	Utility Regulatory Board	533	963	430	5,868	10,325	4,457
119	Department of Economic Development and Commerce	1,087	1,641	553	11,253	17,596	6,343
069	Department of Consumer Affairs	582	658	76	6,350	7,053	703
023	Department of State	356	476	120	3,835	5,109	1,274
075	Off. of the Financial Institutions Commissioner	427	677	250	4,601	7,257	2,656
082	Institute of Puerto Rican Culture	463	500	37	4,712	5,359	647

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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 FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insurance	329	490	162	3,466	5,258	1,792
031	General Services Administration	573	666	94	6,058	7,147	1,089
152	Elderly and Retired People Advocate Office	406	433	27	4,288	4,647	360
271	Office of Technology & Innovation	296	340	44	3,113	3,648	536
060	Citizen's Advocate Office (Ombudsman)	189	183	(6)	1,863	1,958	95
281	Office of the Electoral Comptroller	192	211	19	2,040	2,266	226
153	Advocacy for Persons with Disabilities	113	198	85	1,334	2,126	792
279	Public Service Appeals Commission	166	179	12	1,642	1,915	272
096	Women's Advocate Office	167	166	(1)	1,801	1,779	(22)
329	Office of Socio-Economic and Community Dev.	211	265	54	2,114	2,842	728
139	Parole Board	179	188	10	1,848	2,020	172
155	State Historic Preservation Office	133	152	19	1,438	1,633	195
062	Cooperative Development Commission	79	127	49	872	1,363	490
231	Health Advocate Office	99	117	19	1,072	1,256	184
120	Veterans Advocate Office	47	55	9	469	592	122
068	Labor Relations Board	59	53	(5)	642	571	(71)
037	Civil Rights Commission	29	36	6	356	381	25
030	Puerto Rico Office of Human Resources Management and Transformation	383	459	75	3,695	4,919	1,224
226	Com. Legislative Donation	74	-	(74)	689	-	(689)
266	Office of Public Affairs	48	-	(48)	494	-	(494)
143	Office of Protection and Defense for People with Disabilities	-	164	164	-	1,760	1,760
034	Investigation, Prosecution and Appeals Comsn.	23	27	4	237	288	52
	Other (a)	38	-	(38)	309	-	(309)
	Unreconciled Payroll (b)	(4,337)	-	4,337	(60,904)	-	60,904
Total		\$ 323,638	\$ 356,212	\$ 32,574	\$ 3,432,434	\$ 3,792,469	\$ 360,035

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	April Actuals	April LP	April Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 104,635	\$ 208,160	\$ 103,524	\$ 1,720,820	\$ 1,781,947	\$ 61,127
071	Department of Health	89,973	111,084	21,111	747,214	901,854	154,641
311	Gaming Commission	29,112	32,727	3,615	307,596	198,667	(108,928)
045	Department of Public Safety	12,002	18,210	6,208	117,676	151,271	33,595
078	Department of Housing	3,500	6,166	2,666	54,285	61,264	6,979
024	Department of Treasury	17,474	37,821	20,346	182,388	267,595	85,208
049	Department of Transportation and Public Works	16,638	15,663	(975)	163,572	132,524	(31,047)
137	Department of Correction and Rehabilitation	9,968	14,649	4,681	122,248	113,695	(8,553)
123	Administration of Families and Children	20,484	16,340	(4,145)	171,102	120,898	(50,204)
010	General Court of Justice	-	9,658	9,658	76,885	69,347	(7,538)
087	Department of Recreation and Sports	1,098	3,142	2,044	30,674	26,941	(3,733)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,542	13,930	1,388	141,830	122,489	(19,341)
050	Dept. of Natural and Environmental Resources	9,964	10,684	720	91,452	94,958	3,505
241	Admin. for the Com. Care & Devel. of Children	14,426	23,857	9,431	182,305	208,344	26,039
055	Department of Agriculture	445	1,516	1,071	15,600	11,048	(4,553)
127	Admin. of Socioeconomic Dev. of the Family	4,966	6,805	1,838	39,563	54,664	15,101
038	Justice Department	5,910	5,371	(539)	40,570	45,065	4,496
122	Secretariat of the Department of the Family	4,416	2,881	(1,535)	35,621	24,801	(10,820)
067	Department of Labor and Human Resources	4,969	9,111	4,142	53,229	77,025	23,795
126	Vocational Rehabilitation Administration	5,870	2,948	(2,922)	45,816	29,457	(16,359)
329	Office of Socioeconomic Development	3,668	3,985	317	31,444	33,015	1,571
271	Techology and Innovation Services	1,022	7,335	6,313	72,503	62,543	(9,960)
124	Administration for the Support of Minors	2,896	1,347	(1,549)	16,763	13,441	(3,323)
043	National Guard of Puerto Rico	1,893	3,326	1,433	26,928	27,059	131
152	Office of the Procurator for the Elderly	1,591	2,659	1,068	22,650	26,332	3,682
016	Office of Management and Budget	1,000	2,441	1,442	58,780	34,848	(23,931)
298	Telecommunications Bureau	197	1,974	1,777	2,673	12,381	9,708
028	State Elections Commission	1,503	3,353	1,850	34,870	27,280	(7,591)
119	Department of Economic Development and Commerce	22,590	13,942	(8,647)	95,102	85,705	(9,398)
015	Governor's Office	496	1,858	1,362	7,940	13,773	5,833
266	Office of Public Affairs	340	2,278	1,938	8,659	17,384	8,725
075	Office of the Commissioner of Financial Institutions	229	400	171	1,532	2,537	1,005
023	Department of State	526	1,073	547	10,582	8,152	(2,430)

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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 FY25	YTD LP FY25	YTD Variance
082	Institute of Puerto Rican Culture	-	91	91	156	557	401
120	Office of the Veteran's Attorney of Puerto Rico	835	351	(484)	7,562	2,485	(5,077)
105	Industrial Commission	420	533	113	3,735	3,766	31
189	Forensic Science Bureau	-	4	4	1,481	30	(1,451)
096	Office of the Women's Advocate	1,084	247	(837)	6,021	3,653	(2,367)
022	Office of the Insurance Commissioner	287	485	198	3,617	3,417	(200)
069	Department of Consumer Affairs	137	211	74	1,486	1,453	(34)
155	State Office of Historic Conservation	1,438	1,205	(233)	13,493	12,236	(1,258)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	509	217	(293)	2,089	1,582	(507)
281	Office of the Electoral Comptroller	32	28	(4)	395	304	(91)
060	Office of the Citizen Procurator	125	74	(52)	577	521	(56)
231	Office of the Patient Advocate	6	42	36	272	332	60
153	Ombudsman for Persons with Disabilities of PR	18	112	94	464	862	397
037	Civil Rights Commission	12	30	19	251	246	(4)
272	Office of the Inspector General of the Government of PR	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	2,699	190	(2,510)	35,208	4,127	(31,081)
	Other (b)	12,105	29,545	17,439	175,691	213,577	37,887
	Unreconciled Vendor Disbursements (c)	(22,944)	-	22,944	(23,363)	-	23,363
Total		\$ 403,109	\$ 630,058	\$ 226,949	\$ 4,960,006	\$ 5,107,451	\$ 147,445

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.