

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 January FY25*

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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**

\$331M	+\$24M	\$2,439M	+\$234M
January Total Payroll & Related Costs	January Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$557M	-\$26M	\$3,507M	-\$246M
January Vendor Disbursements	January Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended January 31, 2025:

**Payroll:**

The \$234M 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 \$219M, Department of Treasury \$16M, and \$46M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$51M) and the Department of Correction and Rehabilitation (\$18M).

**Operating Disbursements:**

The (\$246M) 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 (\$98M), the Department of Education (\$84M), the Administration of Families and Children (\$41M), and the PR Innovation and Technology Service (\$29M). The variance is partially offset by lower than expected operating disbursements in the Department of Treasury \$40M, and the Department of Health \$35M.

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 137,594	\$ 162,410	\$ 24,816	\$ 1,013,862	\$ 1,232,809	\$ 218,947
040	Puerto Rico Police Department	62,454	61,018	(1,436)	455,410	443,524	(11,886)
137	Department of Correction and Rehabilitation	19,521	17,660	(1,861)	152,367	134,052	(18,315)
010	General Court of Justice	18,368	17,775	(593)	144,070	134,926	(9,144)
071	Department of Health	20,413	12,468	(7,945)	145,365	94,641	(50,724)
038	Department of Justice	7,432	7,779	347	59,936	59,046	(890)
045	Department of Public Safety	12,860	12,686	(175)	92,585	96,293	3,708
189	Forensic Science Bureau	-	24	24	-	180	180
123	Families and Children Administration	6,682	6,447	(235)	50,926	48,938	(1,987)
024	Department of Treasury	4,810	6,893	2,083	36,611	52,323	15,712
127	Adm. for Socioeconomic Devt. of the Family	3,901	4,559	658	31,444	34,604	3,159
050	Department of Natural and Environmental Resources	3,307	5,003	1,697	24,871	37,980	13,109
067	Department of Labor and Human Resources	3,568	4,301	733	26,385	32,644	6,259
049	Department of Transportation and Public Works	3,680	3,945	265	29,064	29,944	881
095	Mental Health and Addiction Services Admin.	2,051	1,201	(850)	15,980	9,117	(6,863)
126	Vocational Rehabilitation Administration	2,329	2,403	74	17,903	18,242	339
028	Commonwealth Election Commission	1,057	1,572	515	10,682	11,935	1,253
122	Department of the Family	1,634	1,546	(88)	12,307	11,736	(571)
106	Public Housing Administration	1,810	1,193	(616)	13,251	9,059	(4,192)
124	Child Support Administration	1,326	1,313	(13)	10,395	9,964	(431)
312	Retirement Board	1,044	1,367	323	7,749	10,377	2,627
078	Department of Housing	3,594	3,415	(178)	26,233	25,925	(308)
311	Gaming Commission	1,025	1,125	100	7,282	8,542	1,260
087	Department of Sports and Recreation	1,214	1,326	113	9,065	10,068	1,003
105	Techology and Innovation Services	835	895	60	6,040	6,797	757
241	Adm. for Integral Development of Childhood	976	1,012	36	7,485	7,683	198
015	Office of the Governor	704	834	130	4,747	6,330	1,583
055	Department of Agriculture	824	1,009	185	6,101	7,661	1,560
043	Office of Management and Budget	857	1,319	462	6,351	10,011	3,660
016	Office of Management and Budget	749	814	64	5,528	6,177	649
298	Utility Regulatory Board	561	958	397	4,242	7,270	3,028
119	Department of Economic Development and Commerce	1,063	1,632	569	8,027	12,390	4,363
069	Department of Consumer Affairs	569	654	85	4,589	4,966	377
023	Department of State	371	474	103	2,742	3,597	855
075	Off. of the Financial Institutions Commissioner	449	673	224	3,275	5,110	1,835
082	Institute of Puerto Rican Culture	457	497	40	3,346	3,773	427

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**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insurance	336	488	152	2,475	3,702	1,227
031	General Services Administration	586	663	77	4,326	5,032	706
152	Elderly and Retired People Advocate Office	413	431	18	3,066	3,272	206
271	Office of Technology & Innovation	293	338	45	2,209	2,569	360
060	Citizen's Advocate Office (Ombudsman)	178	182	4	1,316	1,378	63
281	Office of the Electoral Comptroller	196	210	15	1,458	1,596	137
153	Advocacy for Persons with Disabilities	113	197	84	996	1,497	500
279	Public Service Appeals Commission	167	178	10	1,145	1,348	203
096	Women's Advocate Office	167	165	(2)	1,294	1,252	(41)
329	Office of Socio-Economic and Community Dev.	199	264	65	1,458	2,001	543
139	Parole Board	172	187	15	1,318	1,422	104
155	State Historic Preservation Office	127	151	25	1,045	1,150	105
062	Cooperative Development Commission	80	126	47	633	959	326
231	Health Advocate Office	105	117	11	769	885	115
120	Veterans Advocate Office	47	55	8	330	417	87
068	Labor Relations Board	63	53	(10)	456	402	(54)
037	Civil Rights Commission	29	35	6	268	268	1
030	Puerto Rico Office of Human Resources Management and Transformation	378	456	78	2,550	3,464	914
226	Com. Legislative Donation	33	-	(33)	483	-	(483)
266	Office of Public Affairs	50	-	(50)	349	-	(349)
143	Office of Protection and Defense for People with Disabilities	-	163	163	-	1,240	1,240
034	Investigation, Prosecution and Appeals Comsn.	23	27	4	167	203	36
	Other (a)	37	-	(37)	195	-	(195)
	Unreconciled Payroll (b)	(3,068)	-	3,068	(45,633)	-	45,633
<b>Total</b>		<b>\$ 330,815</b>	<b>\$ 354,689</b>	<b>\$ 23,874</b>	<b>\$ 2,438,891</b>	<b>\$ 2,672,693</b>	<b>\$ 233,802</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.

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 198,914	\$ 173,302	\$ (25,612)	\$ 1,245,924	\$ 1,162,275	\$ (83,649)
071	Department of Health	94,822	94,281	(541)	539,529	574,672	35,143
311	Gaming Commission	40,221	23,196	(17,025)	209,133	110,656	(98,477)
045	Department of Public Safety	9,375	16,624	7,248	86,797	97,448	10,651
078	Department of Housing	3,609	4,938	1,329	42,040	43,536	1,496
024	Department of Treasury	23,491	31,431	7,940	120,855	160,469	39,613
049	Department of Transportation and Public Works	20,434	12,721	(7,712)	94,671	88,508	(6,162)
137	Department of Correction and Rehabilitation	12,757	13,390	632	85,314	70,403	(14,911)
123	Administration of Families and Children	21,323	14,888	(6,435)	113,332	71,988	(41,344)
010	General Court of Justice	11,913	8,811	(3,102)	47,834	40,748	(7,086)
087	Department of Recreation and Sports	1,354	2,512	1,158	20,675	18,132	(2,543)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	14,302	12,462	(1,840)	100,985	80,989	(19,997)
050	Dept. of Natural and Environmental Resources	6,204	9,084	2,880	64,461	64,050	(411)
241	Admin. for the Com. Care & Devel. of Children	10,581	19,274	8,694	134,437	137,420	2,983
055	Department of Agriculture	140	1,408	1,268	14,721	6,528	(8,194)
127	Admin. of Socioeconomic Dev. of the Family	5,337	5,896	558	28,387	34,356	5,969
038	Justice Department	2,779	4,630	1,851	27,976	29,171	1,195
122	Secretariat of the Department of the Family	3,156	2,535	(621)	24,991	16,197	(8,793)
067	Department of Labor and Human Resources	4,963	6,966	2,003	40,626	51,817	11,191
126	Vocational Rehabilitation Administration	3,618	2,522	(1,096)	29,867	20,672	(9,195)
329	Office of Socioeconomic Development	3,450	3,320	(130)	23,839	21,153	(2,686)
271	Techology and Innovation Services	17,769	6,734	(11,035)	69,826	40,812	(29,014)
124	Administration for the Support of Minors	1,993	1,175	(818)	11,600	9,418	(2,182)
043	National Guard of Puerto Rico	2,818	2,780	(38)	19,216	17,154	(2,062)
152	Office of the Procurator for the Elderly	1,701	2,164	463	17,023	18,424	1,401
016	Office of Management and Budget	10,475	2,368	(8,107)	50,677	27,548	(23,130)
298	Telecommunications Bureau	430	1,413	983	2,024	7,042	5,017
028	State Elections Commission	2,328	3,171	843	30,346	17,220	(13,126)
119	Department of Economic Development and Commerce	568	9,881	9,314	45,395	48,211	2,816
015	Governor's Office	207	1,724	1,517	6,599	8,208	1,609
266	Office of Public Affairs	371	1,832	1,461	7,451	10,614	3,163
075	Office of the Commissioner of Financial Institutions	119	283	164	1,043	1,461	418
023	Department of State	2,226	963	(1,263)	7,934	4,998	(2,936)



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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	January Actuals	January LP	January Variance	YTD FY25	YTD LP FY25	YTD Variance
082	Institute of Puerto Rican Culture	-	72	72	156	303	147
120	Office of the Veteran's Attorney of Puerto Rico	1,474	335	(1,139)	5,199	1,432	(3,766)
105	Industrial Commission	388	378	(10)	2,435	2,333	(102)
189	Forensic Science Bureau	-	4	4	1,481	17	(1,464)
096	Office of the Women's Advocate	408	233	(175)	4,078	2,912	(1,165)
022	Office of the Insurance Commissioner	607	344	(263)	2,543	2,113	(430)
069	Department of Consumer Affairs	155	168	14	1,067	861	(206)
155	State Office of Historic Conservation	640	1,132	491	11,088	8,653	(2,434)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	229	187	(42)	1,332	958	(373)
281	Office of the Electoral Comptroller	23	27	4	250	219	(30)
060	Office of the Citizen Procurator	22	69	48	298	300	2
231	Office of the Patient Advocate	10	40	30	202	206	4
153	Ombudsman for Persons with Disabilities of PR	27	107	80	418	525	107
037	Civil Rights Commission	28	28	0	146	156	10
272	Office of the Inspector General of the Government of PR	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	4,159	179	(3,981)	24,045	3,558	(20,487)
	Other (b)	14,379	29,346	14,968	93,912	125,069	31,157
	Unreconciled Vendor Disbursements (c)	547	-	(547)	(6,686)	-	6,686
<b>Total</b>		<b>\$ 556,842</b>	<b>\$ 531,328</b>	<b>\$ (25,515)</b>	<b>\$ 3,507,496</b>	<b>\$ 3,261,916</b>	<b>\$ (245,581)</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.