

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 June FY25 and Q4 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.

Puerto Rico Department of Treasury | Hacienda*Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan**Vendor Disbursements and Gross Payroll - All agencies***Key Payroll Figures**

\$356M	+\$1M	\$1,009M	+\$106M	\$4,118M	+\$379M
June Total Payroll & Related Costs	June Variance	4Q Total Payroll & Related Costs	4Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$610M	-\$99M	\$1,532M	+\$217M	\$6,063M	+\$208M
June Vendor Disbursements	June Variance	4Q Vendor Disbursements	4Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2025:**Payroll:**

The \$379M 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 \$318M, Department of Natural and Environmental Resources \$27M, Department of Treasury \$24M; partially offset by the Department of Health (\$69M) and (\$38M) due the timing and reconciliation between RHUM payroll system and cash activity data.

Operating Disbursements:

The \$208M 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 \$162M, the Department of the Treasury \$121M and the Department of Education \$48M. The variance is partially offset by higher than expected operating disbursements in the Gaming Commission (\$128M) and the Administration of Families and Children (\$76M).

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 136,328	\$ 158,716	\$ 22,388	\$ 411,069	\$ 499,158	\$ 88,089	\$ 1,691,438	\$ 2,008,972	\$ 317,535
040	Puerto Rico Police Department	78,765	61,018	(17,747)	185,427	183,055	(2,372)	769,488	748,616	(20,872)
137	Department of Correction and Rehabilitation	18,434	19,426	992	54,444	61,095	6,651	232,423	245,891	13,468
010	General Court of Justice	18,335	19,508	1,173	55,564	61,351	5,787	233,402	246,921	13,519
071	Department of Health	17,948	12,812	(5,136)	54,177	40,294	(13,883)	231,377	162,171	(69,206)
038	Department of Justice	7,576	7,993	417	22,854	25,139	2,284	98,424	101,177	2,753
045	Department of Public Safety	11,983	13,036	1,052	35,999	40,997	4,998	146,525	165,002	18,477
189	Forensic Science Bureau	-	24	24	-	77	77	-	309	309
123	Families and Children Administration	6,382	6,625	243	19,970	20,836	865	79,873	83,858	3,985
024	Department of Treasury	5,125	7,083	1,958	15,327	22,277	6,950	65,428	89,658	24,230
127	Adm. for Socioeconomic Devt. of the Family	7,588	4,685	(2,903)	15,600	14,733	(867)	51,834	59,295	7,461
050	Department of Natural and Environmental Resources	3,018	5,142	2,123	9,059	16,170	7,111	38,341	65,080	26,739
067	Department of Labor and Human Resources	3,259	4,419	1,160	9,840	13,898	4,058	41,126	55,937	14,811
049	Department of Transportation and Public Works	3,352	4,054	702	10,048	12,749	2,701	43,552	51,311	7,759
095	Mental Health and Addiction Services Admin.	1,900	1,234	(665)	5,689	3,882	(1,808)	24,460	15,622	(8,838)
126	Vocational Rehabilitation Administration	2,171	2,470	299	6,509	7,767	1,258	27,788	31,259	3,471
028	Commonwealth Election Commission	1,453	1,616	162	4,063	5,081	1,018	16,890	20,451	3,561
122	Department of the Family	1,568	1,589	20	4,789	4,997	208	19,576	20,110	534
106	Public Housing Administration	1,737	1,226	(510)	5,270	3,857	(1,414)	21,188	15,523	(5,665)
124	Child Support Administration	1,225	1,349	124	3,698	4,242	544	15,996	17,074	1,078
312	Retirement Board	994	1,405	411	3,031	4,418	1,387	12,507	17,781	5,274
078	Department of Housing	3,750	3,510	(240)	11,069	11,038	(31)	44,622	44,424	(198)
311	Gaming Commission	937	1,156	219	2,853	3,637	784	11,690	14,637	2,947
087	Department of Sports and Recreation	1,155	1,363	208	3,469	4,287	817	14,249	17,252	3,003
105	Industrial Commission	1,213	920	(293)	2,829	2,894	65	10,127	11,647	1,520
241	Adm. for Integral Development of Childhood	885	1,040	155	2,671	3,271	600	11,611	13,165	1,554
015	Office of the Governor	687	857	170	1,999	2,695	696	7,940	10,847	2,907
055	Department of Agriculture	832	1,037	205	2,439	3,262	823	9,816	13,128	3,312
043	Puerto Rico National Guard	772	1,355	584	2,346	4,262	1,916	9,906	17,155	7,249
016	Office of Management and Budget	851	836	(14)	2,468	2,630	162	9,639	10,585	946
298	Utility Regulatory Board	554	984	431	1,575	3,095	1,521	6,682	12,457	5,775
119	Department of Economic Development and Commerce	1,055	1,677	622	3,145	5,275	2,130	12,936	21,230	8,294
069	Department of Consumer Affairs	558	672	114	1,692	2,114	422	7,346	8,510	1,164
023	Department of State	400	487	87	1,121	1,532	411	4,456	6,164	1,708
075	Off. of the Financial Institutions Commissioner	419	692	273	1,262	2,176	914	5,391	8,756	3,365
082	Institute of Puerto Rican Culture	442	511	69	1,312	1,607	295	5,444	6,466	1,022
022	Office of the Commissioner of Insurance	322	501	180	961	1,576	616	4,027	6,344	2,317
031	General Services Administration	565	681	116	1,656	2,143	487	6,940	8,623	1,683

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY25	YTD LP FY25	YTD Variance
152	Elderly and Retired People Advocate Office	400	443	43	1,184	1,393	210	4,843	5,607	764
271	Office of Technology & Innovation	263	348	84	833	1,094	260	3,699	4,402	703
060	Citizen's Advocate Office (Ombudsman)	177	187	10	529	587	58	2,111	2,362	251
281	Office of the Electoral Comptroller	191	216	25	569	679	110	2,382	2,734	352
153	Advocacy for Persons with Disabilities	108	203	95	324	637	314	1,493	2,565	1,072
279	Public Service Appeals Commission	165	182	18	498	574	76	1,979	2,310	331
096	Women's Advocate Office	175	170	(6)	520	533	13	2,107	2,146	39
329	Office of Socio-Economic and Community Dev.	229	271	42	651	852	201	2,505	3,429	924
139	Parole Board	167	193	26	501	606	104	2,088	2,437	349
155	State Historic Preservation Office	130	156	25	388	489	101	1,680	1,970	290
062	Cooperative Development Commission	73	130	56	225	408	184	998	1,644	646
231	Health Advocate Office	96	120	23	285	377	91	1,224	1,516	292
120	Veterans Advocate Office	46	56	11	135	177	43	540	714	174
068	Labor Relations Board	52	54	2	162	171	10	721	689	(32)
037	Civil Rights Commission	29	36	8	88	114	26	416	460	44
030	Puerto Rico Office of Human Resources Management and Transformation	380	469	88	1,135	1,475	340	4,387	5,935	1,548
226	Com. Legislative Donation	63	-	(63)	195	-	(195)	798	-	(798)
266	Office of Public Affairs	49	-	(49)	147	-	(147)	600	-	(600)
143	Office of Protection and Defense for People with Disabilities	-	168	168	-	528	528	-	2,124	2,124
034	Investigation, Prosecution and Appeals Comsn.	23	27	4	70	86	17	283	348	65
	Other (a)	-	-	-	-	-	-	-	-	-
	Unreconciled Payroll (b)	8,524	-	(8,524)	22,990	-	(22,990)	38,203	-	(38,203)
Total		\$ 355,877	\$ 357,138	\$ 1,260	\$ 1,008,722	\$ 1,114,346	\$ 105,623	\$ 4,117,518	\$ 4,496,801	\$ 379,282

Footnotes

(a) Includes gross payroll for various other agencies.

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

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 240,804	\$ 143,651	\$ (97,153)	\$ 499,235	\$ 589,888	\$ 90,654	\$ 2,115,419	\$ 2,163,676	\$ 48,257
071	Department of Health	99,187	83,769	(15,418)	253,549	282,134	28,585	910,790	1,072,905	162,115
311	Gaming Commission	36,791	30,819	(5,972)	102,949	90,540	(12,409)	381,432	253,668	(127,764)
045	Department of Public Safety	13,994	17,827	3,833	50,964	53,612	2,648	155,728	181,238	25,510
078	Department of Housing	4,825	4,679	(146)	26,839	15,531	(11,308)	77,623	70,628	(6,995)
024	Department of Treasury	13,077	36,608	23,531	52,466	108,659	56,193	217,380	338,434	121,054
049	Department of Transportation and Public Works	26,370	15,105	(11,265)	57,290	44,755	(12,535)	204,224	161,616	(42,608)
137	Department of Correction and Rehabilitation	13,230	14,502	1,272	35,132	43,411	8,279	147,411	142,457	(4,955)
123	Administration of Families and Children	11,139	14,528	3,390	75,781	45,752	(30,029)	226,399	150,311	(76,088)
010	General Court of Justice	234	9,564	9,330	47,802	28,649	(19,153)	124,687	80,472	(44,216)
087	Department of Recreation and Sports	14,103	3,026	(11,077)	18,268	8,962	(9,306)	47,843	32,761	(15,083)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,676	12,034	(3,642)	43,087	38,298	(4,789)	172,375	146,857	(25,518)
050	Dept. of Natural and Environmental Resources	8,403	9,550	1,147	30,878	29,557	(1,321)	112,366	113,831	1,465
241	Admin. for the Com. Care & Devel. of Children	11,848	13,040	1,192	47,382	52,062	4,680	215,262	236,549	21,287
055	Department of Agriculture	371	1,505	1,134	1,227	4,517	3,290	16,382	14,049	(2,333)
127	Admin. of Socioeconomic Dev. of the Family	2,419	5,025	2,606	11,024	17,205	6,181	45,621	65,064	19,443
038	Justice Department	3,113	4,192	1,080	12,971	13,925	955	47,631	53,620	5,989
122	Secretariat of the Department of the Family	2,904	2,241	(663)	10,312	7,487	(2,824)	41,517	29,408	(12,109)
067	Department of Labor and Human Resources	7,214	8,333	1,119	15,360	25,061	9,701	63,620	92,974	29,354
126	Vocational Rehabilitation Administration	2,891	2,106	(785)	15,573	7,322	(8,251)	55,519	33,831	(21,688)
329	Office of Socioeconomic Development	6,395	2,412	(3,983)	14,357	9,118	(5,239)	42,133	38,147	(3,985)
271	Techology and Innovation Services	12,880	7,284	(5,597)	16,537	21,799	5,262	88,018	77,007	(11,010)
124	Administration for the Support of Minors	1,212	1,027	(185)	6,589	3,464	(3,125)	20,456	15,557	(4,899)
043	National Guard of Puerto Rico	1,386	2,109	723	5,836	7,783	1,947	30,872	31,516	645
152	Office of the Procurator for the Elderly	1,367	1,506	139	11,110	5,897	(5,214)	32,170	29,570	(2,600)
016	Office of Management and Budget	3,669	2,365	(1,304)	7,809	7,179	(630)	65,589	39,586	(26,003)
298	Telecommunications Bureau	247	1,830	1,583	817	5,422	4,604	3,293	15,828	12,535
028	State Elections Commission	2,171	3,353	1,182	5,389	10,060	4,671	38,756	33,987	(4,770)
119	Department of Economic Development and Commerce	389	13,129	12,740	26,545	38,570	12,026	99,057	110,170	11,113
015	Governor's Office	807	1,722	915	2,049	5,329	3,280	9,493	17,244	7,751
266	Office of Public Affairs	364	1,216	852	1,153	4,919	3,767	9,471	20,025	10,554
075	Office of the Commissioner of Financial Institutions	163	377	213	524	1,106	583	1,827	3,243	1,416
023	Department of State	1,256	1,061	(195)	2,654	3,170	516	12,710	10,249	(2,461)
082	Institute of Puerto Rican Culture	-	88	88	-	259	259	156	725	570
120	Office of the Veteran's Attorney of Puerto Rico	733	351	(382)	2,396	1,053	(1,344)	9,123	3,187	(5,936)
105	Industrial Commission	377	502	125	1,126	1,474	348	4,441	4,708	267
189	Forensic Science Bureau	-	4	4	-	13	13	1,481	38	(1,443)
096	Office of the Women's Advocate	534	247	(287)	2,331	741	(1,590)	7,268	4,147	(3,120)
022	Office of the Insurance Commissioner	245	457	211	719	1,342	623	4,049	4,274	226
069	Department of Consumer Affairs	225	203	(21)	486	602	116	1,835	1,844	9
155	State Office of Historic Conservation	683	1,181	497	2,876	3,558	682	14,931	14,588	(342)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	313	212	(101)	938	630	(308)	2,518	1,995	(523)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY25	YTD LP FY25	YTD Variance
281	Office of the Electoral Comptroller	64	28	(36)	120	84	(36)	483	357	(126)
060	Office of the Citizen Procurator	95	74	(22)	286	221	(65)	737	668	(69)
231	Office of the Patient Advocate	34	42	8	87	126	38	353	415	62
153	Ombudsman for Persons with Disabilities of PR	33	112	80	72	336	264	518	1,086	568
037	Civil Rights Commission	25	30	5	51	91	40	290	306	16
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	3,278	190	(3,088)	9,863	569	(9,293)	42,371	3,031	(39,340)
	Other (b)	32,874	36,240	3,366	53,162	107,159	53,997	217,703	352,343	134,641
	Unreconciled Vendor Disbursements (c)	9,739	-	(9,739)	(52,048)	-	52,048	(78,759)	-	78,759
Total		\$ 610,151	\$ 511,456	\$ (98,695)	\$ 1,531,922	\$ 1,749,405	\$ 217,483	\$ 6,062,573	\$ 6,270,195	\$ 207,622

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.