

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 February FY25*

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## Glossary

Term	Definition
<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.

**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**

\$331M	+\$74M	\$2,770M	+\$308M
February Total Payroll & Related Costs	February Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$532M	+\$33M	\$4,035M	-\$209M
February Vendor Disbursements	February Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended February 28, 2025:**Payroll:**

The \$308M 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 \$270M, Department of Treasury \$19M, and \$51M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$56M) and the Department of Correction and Rehabilitation (\$17M).

**Operating Disbursements:**

The (\$209M) 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 (\$112M), the Department of Education (\$91M), the Administration of Families and Children (\$44M), and the Correctinal Health Services Corporation (\$25M). The variance is partially offset by lower than expected operating disbursements in the Department of Health \$78M, and the Department of the Treasury \$52M.

## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 138,847	\$ 190,134	\$ 51,287	\$ 1,152,709	\$ 1,422,943	\$ 270,234
040	Puerto Rico Police Department	62,913	61,018	(1,895)	518,323	504,543	(13,781)
137	Department of Correction and Rehabilitation	19,385	20,675	1,289	171,752	154,726	(17,026)
010	General Court of Justice	18,517	20,809	2,293	162,587	155,735	(6,851)
071	Department of Health	20,073	14,596	(5,477)	165,438	109,237	(56,201)
038	Department of Justice	7,486	9,106	1,621	67,421	68,152	731
045	Department of Public Safety	12,968	14,851	1,883	105,553	111,144	5,592
189	Forensic Science Bureau	-	28	28	-	208	208
123	Families and Children Administration	6,595	7,548	953	57,521	56,486	(1,034)
024	Department of Treasury	4,916	8,070	3,154	41,527	60,393	18,866
127	Adm. for Socioeconomic Devt. of the Family	3,906	5,337	1,431	35,350	39,941	4,591
050	Department of Natural and Environmental Resources	3,191	5,858	2,666	28,062	43,837	15,776
067	Department of Labor and Human Resources	3,599	5,035	1,435	29,985	37,679	7,694
049	Department of Transportation and Public Works	3,710	4,618	908	32,774	34,563	1,789
095	Mental Health and Addiction Services Admin.	2,028	1,406	(622)	18,008	10,523	(7,485)
126	Vocational Rehabilitation Administration	2,278	2,813	535	20,181	21,056	875
028	Commonwealth Election Commission	1,561	1,841	280	12,243	13,776	1,533
122	Department of the Family	1,652	1,810	158	13,959	13,546	(413)
106	Public Housing Administration	1,807	1,397	(410)	15,058	10,456	(4,602)
124	Child Support Administration	1,319	1,537	218	11,714	11,501	(213)
312	Retirement Board	1,041	1,600	560	8,790	11,977	3,187
078	Department of Housing	3,705	3,998	293	29,939	29,924	(15)
311	Gaming Commission	1,041	1,317	277	8,323	9,859	1,536
087	Department of Sports and Recreation	1,209	1,553	344	10,274	11,621	1,347
105	Industrial Commission	823	1,048	225	6,864	7,845	982
241	Adm. for Integral Development of Childhood	969	1,185	216	8,454	8,868	414
015	Office of the Governor	670	976	306	5,417	7,306	1,889
055	Department of Agriculture	857	1,182	325	6,958	8,843	1,885
043	Puerto Rico National Guard	856	1,544	688	7,207	11,555	4,348
016	Office of Management and Budget	790	953	162	6,319	7,130	811
298	Utility Regulatory Board	527	1,121	594	4,769	8,391	3,622
119	Department of Economic Development and Commerce	1,058	1,911	853	9,085	14,300	5,216
069	Department of Consumer Affairs	587	766	179	5,177	5,732	556
023	Department of State	362	555	193	3,104	4,152	1,048
075	Off. of the Financial Institutions Commissioner	447	788	341	3,722	5,898	2,176
082	Institute of Puerto Rican Culture	448	582	134	3,794	4,355	561

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## Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insurance	335	571	236	2,810	4,273	1,463
031	General Services Administration	578	776	198	4,904	5,808	904
152	Elderly and Retired People Advocate Office	406	505	98	3,472	3,777	304
271	Office of Technology & Innovation	318	396	78	2,528	2,965	437
060	Citizen's Advocate Office (Ombudsman)	180	213	33	1,495	1,591	96
281	Office of the Electoral Comptroller	197	246	50	1,655	1,842	187
153	Advocacy for Persons with Disabilities	113	231	118	1,109	1,728	619
279	Public Service Appeals Commission	166	208	42	1,311	1,556	245
096	Women's Advocate Office	173	193	20	1,467	1,446	(21)
329	Office of Socio-Economic and Community Dev.	214	309	94	1,673	2,310	637
139	Parole Board	164	219	55	1,483	1,642	159
155	State Historic Preservation Office	130	177	47	1,175	1,327	152
062	Cooperative Development Commission	81	148	67	714	1,107	393
231	Health Advocate Office	105	136	31	874	1,021	147
120	Veterans Advocate Office	46	64	18	376	481	105
068	Labor Relations Board	68	62	(6)	524	464	(60)
037	Civil Rights Commission	29	41	12	297	310	13
030	Puerto Rico Office of Human Resources Management and Transformation	395	534	139	2,945	3,998	1,053
226	Com. Legislative Donation	55	-	(55)	538	-	(538)
266	Office of Public Affairs	49	-	(49)	398	-	(398)
143	Office of Protection and Defense for People with Disabilities	-	191	191	-	1,431	1,431
034	Investigation, Prosecution and Appeals Comsn.	23	31	8	191	234	44
	Other (a)	37	-	(37)	232	-	(232)
	Unreconciled Payroll (b)	(5,108)	-	5,108	(50,740)	-	50,740
<b>Total</b>		<b>\$ 330,898</b>	<b>\$ 404,819</b>	<b>\$ 73,921</b>	<b>\$ 2,769,789</b>	<b>\$ 3,077,512</b>	<b>\$ 307,723</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.

## Puerto Rico Department of Treasury | Hacienda

## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 202,779	\$ 195,037	\$ (7,742)	\$ 1,448,703	\$ 1,357,312	\$ (91,391)
071	Department of Health	58,398	101,309	42,911	597,926	675,981	78,055
311	Gaming Commission	34,591	20,647	(13,943)	243,724	131,303	(112,421)
045	Department of Public Safety	8,721	17,229	8,507	95,519	114,677	19,158
078	Department of Housing	2,914	5,119	2,205	44,954	48,655	3,701
024	Department of Treasury	17,566	30,293	12,727	138,421	190,762	52,341
049	Department of Transportation and Public Works	13,718	12,131	(1,587)	108,389	100,640	(7,749)
137	Department of Correction and Rehabilitation	14,344	13,867	(476)	99,658	84,271	(15,387)
123	Administration of Families and Children	18,769	16,035	(2,734)	132,101	88,023	(44,078)
010	General Court of Justice	19,048	9,211	(9,838)	66,883	49,959	(16,923)
087	Department of Recreation and Sports	2,141	2,408	267	22,816	20,540	(2,276)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	14,978	13,406	(1,572)	115,964	94,395	(21,569)
050	Dept. of Natural and Environmental Resources	7,296	9,234	1,938	71,757	73,284	1,527
241	Admin. for the Com. Care & Devel. of Children	23,342	22,039	(1,303)	157,779	159,460	1,680
055	Department of Agriculture	86	1,483	1,397	14,807	8,010	(6,797)
127	Admin. of Socioeconomic Dev. of the Family	2,947	6,506	3,559	31,334	40,862	9,528
038	Justice Department	3,200	5,000	1,800	31,177	34,171	2,995
122	Secretariat of the Department of the Family	3,214	2,773	(441)	28,205	18,971	(9,234)
067	Department of Labor and Human Resources	3,207	6,548	3,341	43,833	58,365	14,532
126	Vocational Rehabilitation Administration	4,643	2,796	(1,848)	34,511	23,468	(11,043)
329	Office of Socioeconomic Development	3,427	3,721	294	27,266	24,874	(2,392)
271	Techology and Innovation Services	1,374	7,010	5,636	71,200	47,822	(23,379)
124	Administration for the Support of Minors	1,443	1,293	(150)	13,043	10,712	(2,331)
043	National Guard of Puerto Rico	3,986	3,121	(864)	23,202	20,276	(2,926)
152	Office of the Procurator for the Elderly	1,919	2,465	546	18,943	20,889	1,946
016	Office of Management and Budget	3,092	2,406	(685)	53,769	29,954	(23,815)
298	Telecommunications Bureau	158	1,277	1,119	2,182	8,319	6,137
028	State Elections Commission	2,199	3,353	1,154	32,545	20,573	(11,972)
119	Department of Economic Development and Commerce	574	8,795	8,220	45,969	57,006	11,036
015	Governor's Office	472	1,835	1,363	7,071	10,043	2,972
266	Office of Public Affairs	579	2,100	1,520	8,030	12,713	4,683
075	Office of the Commissioner of Financial Institutions	129	252	123	1,172	1,714	541
023	Department of State	1,359	996	(363)	9,294	5,994	(3,299)



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## Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	February Actuals	February LP	February Variance	YTD FY25	YTD LP FY25	YTD Variance
082	Institute of Puerto Rican Culture	-	69	69	156	372	216
120	Office of the Veteran's Attorney of Puerto Rico	656	351	(305)	5,854	1,783	(4,071)
105	Industrial Commission	455	337	(118)	2,890	2,670	(220)
189	Forensic Science Bureau	-	4	4	1,481	21	(1,460)
096	Office of the Women's Advocate	270	247	(23)	4,347	3,159	(1,188)
022	Office of the Insurance Commissioner	141	306	165	2,684	2,419	(264)
069	Department of Consumer Affairs	129	163	34	1,196	1,024	(172)
155	State Office of Historic Conservation	160	1,163	1,004	11,248	9,817	(1,431)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	97	186	89	1,429	1,144	(285)
281	Office of the Electoral Comptroller	103	28	(75)	353	248	(105)
060	Office of the Citizen Procurator	52	74	22	350	374	24
231	Office of the Patient Advocate	39	42	3	241	248	7
153	Ombudsman for Persons with Disabilities of PR	10	112	102	429	637	209
037	Civil Rights Commission	10	30	20	156	186	29
272	Office of the Inspector General of the Government of PR	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	4,957	190	(4,768)	29,003	3,748	(25,255)
	Other (b)	44,816	29,391	(15,425)	138,728	154,460	15,732
	Unreconciled Vendor Disbursements (c)	3,107	-	(3,107)	(7,596)	-	7,596
<b>Total</b>		<b>\$ 531,616</b>	<b>\$ 564,390</b>	<b>\$ 32,774</b>	<b>\$ 4,035,095</b>	<b>\$ 3,826,305</b>	<b>\$ (208,789)</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.