

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 March FY25 and Q3 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**

\$339M	+\$20M	\$1,001M	+\$118M	\$3,109M	+\$327M
March Total Payroll & Related Costs	March Variance	3Q Total Payroll & Related Costs	3Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$522M	+\$129M	\$1,610M	+\$137M	\$4,557M	-\$80M
March Vendor Disbursements	March Variance	3Q Vendor Disbursements	3Q Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended March 31, 2025:**Payroll:**

The \$327M 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 \$291M, Department of Treasury \$21M, and \$57M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$64M) and the Department of Correction and Rehabilitation (\$19M).

Operating Disbursements:

The (\$80M) 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 (\$113M), the Administration of Families and Children (\$46M), the Department of Education (\$42M), and the Correctional Health Services Corporation (\$29M). The variance is partially offset by lower than expected operating disbursements in the Department of Health \$134M, and the Department of the Treasury \$64M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 143,942	\$ 164,653	\$ 20,711	\$ 420,383	\$ 517,197	\$ 96,814	\$ 1,296,650	\$ 1,587,596	\$ 290,945
040	Puerto Rico Police Department	65,738	61,018	(4,719)	191,105	183,055	(8,050)	584,061	565,561	(18,500)
137	Department of Correction and Rehabilitation	19,644	17,904	(1,741)	58,550	56,238	(2,312)	191,396	172,630	(18,766)
010	General Court of Justice	18,535	18,021	(514)	55,420	56,605	1,185	181,121	173,756	(7,365)
071	Department of Health	20,340	12,640	(7,700)	60,827	39,704	(21,123)	185,778	121,877	(63,901)
038	Department of Justice	7,380	7,886	506	22,297	24,771	2,474	74,801	76,038	1,237
045	Department of Public Safety	13,007	12,861	(147)	38,836	40,398	1,562	118,560	124,005	5,445
189	Forensic Science Bureau	-	24	24	-	76	76	-	232	232
123	Families and Children Administration	6,618	6,536	(82)	19,895	20,531	636	64,139	63,022	(1,116)
024	Department of Treasury	4,858	6,988	2,130	14,584	21,951	7,367	46,385	67,381	20,996
127	Adm. for Socioeconomic Devt. of the Family	3,920	4,622	701	11,727	14,517	2,790	39,270	44,562	5,292
050	Department of Natural and Environmental Resources	3,264	5,073	1,808	9,762	15,934	6,171	31,326	48,910	17,584
067	Department of Labor and Human Resources	3,631	4,360	729	10,798	13,695	2,897	33,616	42,039	8,423
049	Department of Transportation and Public Works	3,790	3,999	210	11,180	12,562	1,382	36,564	38,562	1,998
095	Mental Health and Addiction Services Admin.	2,075	1,218	(858)	6,154	3,825	(2,329)	20,083	11,740	(8,343)
126	Vocational Rehabilitation Administration	2,364	2,436	73	6,971	7,653	683	22,545	23,492	947
028	Commonwealth Election Commission	1,310	1,594	284	3,928	5,007	1,079	13,553	15,370	1,817
122	Department of the Family	1,684	1,567	(116)	4,970	4,924	(47)	15,643	15,113	(530)
106	Public Housing Administration	1,839	1,210	(629)	5,455	3,801	(1,655)	16,897	11,666	(5,231)
124	Child Support Administration	1,400	1,331	(70)	4,046	4,180	135	13,115	12,832	(283)
312	Retirement Board	1,036	1,386	350	3,121	4,353	1,233	9,826	13,363	3,537
078	Department of Housing	3,722	3,463	(259)	11,021	10,876	(145)	33,661	33,386	(275)
311	Gaming Commission	985	1,141	156	3,051	3,584	533	9,308	11,000	1,692
087	Department of Sports and Recreation	1,235	1,345	109	3,658	4,224	566	11,509	12,965	1,456
105	Industrial Commission	843	908	65	2,502	2,852	350	7,706	8,753	1,047
241	Adm. for Integral Development of Childhood	1,112	1,026	(85)	3,056	3,223	167	9,565	9,894	329
015	Office of the Governor	664	845	182	2,038	2,656	618	6,081	8,152	2,071
055	Department of Agriculture	860	1,023	163	2,541	3,214	673	7,818	9,866	2,048
043	Puerto Rico National Guard	875	1,337	462	2,588	4,200	1,612	8,082	12,893	4,810
016	Office of Management and Budget	803	825	22	2,343	2,592	248	7,122	7,955	833
298	Utility Regulatory Board	566	971	405	1,654	3,050	1,396	5,335	9,362	4,027
119	Department of Economic Development and Commerce	1,081	1,655	573	3,202	5,198	1,996	10,166	15,955	5,789
069	Department of Consumer Affairs	591	663	72	1,748	2,084	335	5,768	6,396	628
023	Department of State	375	480	105	1,108	1,509	401	3,479	4,632	1,153
075	Off. of the Financial Institutions Commissioner	453	682	229	1,349	2,144	794	4,175	6,580	2,406
082	Institute of Puerto Rican Culture	455	504	49	1,360	1,583	223	4,250	4,859	610
022	Office of the Commissioner of Insurance	328	494	167	998	1,553	555	3,138	4,768	1,630
031	General Services Administration	581	672	91	1,746	2,111	365	5,485	6,480	995
152	Elderly and Retired People Advocate Office	409	437	28	1,229	1,373	144	3,881	4,214	332

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY25	YTD LP FY25	YTD Variance
271	Office of Technology & Innovation	289	343	54	900	1,078	177	2,817	3,308	492
060	Citizen's Advocate Office (Ombudsman)	179	184	5	536	578	42	1,674	1,775	101
281	Office of the Electoral Comptroller	193	213	20	586	669	84	1,848	2,055	207
153	Advocacy for Persons with Disabilities	111	200	89	337	628	291	1,221	1,928	707
279	Public Service Appeals Commission	165	180	15	499	566	67	1,476	1,736	260
096	Women's Advocate Office	167	167	0	507	525	19	1,634	1,613	(21)
329	Office of Socio-Economic and Community Dev.	230	267	37	643	840	196	1,903	2,577	674
139	Parole Board	187	190	3	524	597	73	1,670	1,831	162
155	State Historic Preservation Office	129	154	24	386	482	96	1,305	1,481	176
062	Cooperative Development Commission	80	128	48	240	403	163	794	1,236	442
231	Health Advocate Office	99	118	19	310	371	61	974	1,139	165
120	Veterans Advocate Office	47	56	9	140	175	35	423	537	114
068	Labor Relations Board	59	54	(5)	190	169	(22)	583	518	(65)
037	Civil Rights Commission	29	36	6	88	113	24	327	346	19
030	Puerto Rico Office of Human Resources Management and Transformation	367	463	96	1,140	1,453	313	3,311	4,460	1,149
226	Com. Legislative Donation	77	-	(77)	165	-	(165)	615	-	(615)
266	Office of Public Affairs	48	-	(48)	147	-	(147)	446	-	(446)
143	Office of Protection and Defense for People with Disabilities	-	166	166	-	520	520	-	1,596	1,596
034	Investigation, Prosecution and Appeals Comsn.	23	27	4	69	85	16	214	262	48
	Other (a)	39	-	(39)	113	-	(113)	271	-	(271)
	Unreconciled Payroll (b)	(5,826)	-	5,826	(14,002)	-	14,002	(56,567)	-	56,567
Total		\$ 339,007	\$ 358,744	\$ 19,737	\$ 1,000,720	\$ 1,118,252	\$ 117,532	\$ 3,108,796	\$ 3,436,256	\$ 327,461

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	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 167,481	\$ 216,475	\$ 48,994	\$ 569,174	\$ 584,814	\$ 15,640	\$ 1,616,184	\$ 1,573,787	\$ (42,397)
071	Department of Health	59,315	114,790	55,475	212,534	310,380	97,846	657,241	790,771	133,530
311	Gaming Commission	34,760	34,637	(123)	109,571	78,481	(31,091)	278,484	165,940	(112,543)
045	Department of Public Safety	10,156	18,384	8,229	28,252	52,236	23,984	105,674	133,061	27,387
078	Department of Housing	5,830	6,443	612	12,353	16,500	4,147	50,784	55,098	4,313
024	Department of Treasury	26,492	39,013	12,521	67,549	100,737	33,188	164,914	229,775	64,861
049	Department of Transportation and Public Works	38,545	16,221	(22,323)	72,697	41,074	(31,623)	146,934	116,861	(30,073)
137	Department of Correction and Rehabilitation	12,622	14,775	2,153	39,723	42,032	2,309	112,280	99,046	(13,234)
123	Administration of Families and Children	18,517	16,535	(1,981)	58,609	47,459	(11,150)	150,618	104,558	(46,059)
010	General Court of Justice	10,003	9,730	(272)	40,964	27,752	(13,212)	76,885	59,690	(17,196)
087	Department of Recreation and Sports	6,760	3,258	(3,501)	10,254	8,178	(2,076)	29,576	23,799	(5,777)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,325	14,165	840	42,605	40,033	(2,572)	129,288	108,559	(20,729)
050	Dept. of Natural and Environmental Resources	9,731	10,989	1,259	23,230	29,307	6,077	81,488	84,273	2,785
241	Admin. for the Com. Care & Devel. of Children	10,100	25,027	14,927	44,023	66,341	22,318	167,879	184,487	16,608
055	Department of Agriculture	348	1,522	1,174	574	4,412	3,838	15,155	9,532	(5,624)
127	Admin. of Socioeconomic Dev. of the Family	3,263	6,997	3,734	11,548	19,399	7,851	34,597	47,859	13,262
038	Justice Department	3,483	5,523	2,040	9,462	15,154	5,691	34,660	39,694	5,035
122	Secretariat of the Department of the Family	3,000	2,950	(50)	9,370	8,258	(1,112)	31,205	21,921	(9,284)
067	Department of Labor and Human Resources	4,427	9,548	5,122	12,596	23,062	10,465	48,260	67,913	19,653
126	Vocational Rehabilitation Administration	5,435	3,041	(2,394)	13,697	8,359	(5,338)	39,946	26,509	(13,437)
329	Office of Socioeconomic Development	510	4,156	3,646	7,387	11,196	3,809	27,776	29,029	1,253
271	Techology and Innovation Services	280	7,386	7,106	19,423	21,130	1,707	71,481	55,208	(16,273)
124	Administration for the Support of Minors	824	1,382	558	4,260	3,850	(410)	13,867	12,093	(1,774)
043	National Guard of Puerto Rico	1,833	3,457	1,624	8,637	9,359	722	25,035	23,733	(1,302)
152	Office of the Procurator for the Elderly	2,117	2,784	667	5,737	7,413	1,675	21,060	23,673	2,613
016	Office of Management and Budget	4,011	2,453	(1,558)	17,577	7,227	(10,350)	57,780	32,407	(25,373)
298	Telecommunications Bureau	293	2,087	1,794	882	4,778	3,896	2,476	10,406	7,931
028	State Elections Commission	822	3,353	2,531	5,349	9,877	4,529	33,367	23,926	(9,441)
119	Department of Economic Development and Commerce	26,543	14,757	(11,786)	27,685	33,433	5,748	72,512	71,762	(750)
015	Governor's Office	373	1,872	1,499	1,052	5,431	4,379	7,444	11,915	4,471
266	Office of Public Affairs	289	2,393	2,104	1,239	6,324	5,085	8,318	15,106	6,787
075	Office of the Commissioner of Financial Institutions	131	423	292	380	959	579	1,303	2,137	834
023	Department of State	763	1,085	322	4,348	3,044	(1,304)	10,056	7,079	(2,977)
082	Institute of Puerto Rican Culture	-	95	95	-	235	235	156	466	310
120	Office of the Veteran's Attorney of Puerto Rico	872	351	(522)	3,002	1,037	(1,965)	6,727	2,134	(4,592)
105	Industrial Commission	425	564	138	1,268	1,279	11	3,315	3,234	(81)
189	Forensic Science Bureau	-	4	4	-	13	13	1,481	26	(1,455)
096	Office of the Women's Advocate	590	247	(343)	1,267	727	(540)	4,937	3,406	(1,531)
022	Office of the Insurance Commissioner	646	513	(133)	1,394	1,163	(231)	3,330	2,932	(398)
069	Department of Consumer Affairs	153	218	65	437	550	113	1,349	1,242	(107)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	March Actuals	March LP	March Variance	3Q Actuals	3Q LP	3Q Variance	YTD FY25	YTD LP FY25	YTD Variance
155	State Office of Historic Conservation	807	1,213	406	1,608	3,509	1,901	12,055	11,030	(1,025)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	151	221	70	478	594	116	1,580	1,365	(215)
281	Office of the Electoral Comptroller	10	28	18	136	83	(53)	363	276	(87)
060	Office of the Citizen Procurator	102	74	(28)	175	217	42	451	447	(4)
231	Office of the Patient Advocate	25	42	17	74	124	50	266	290	24
153	Ombudsman for Persons with Disabilities of PR	18	112	94	55	331	276	446	749	303
037	Civil Rights Commission	83	30	(52)	121	89	(32)	239	216	(23)
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	3,506	190	(3,316)	12,623	558	(12,064)	32,508	3,937	(28,571)
	Other (b)	24,857	29,572	4,715	84,051	88,310	4,259	163,585	184,032	20,447
	Unreconciled Vendor Disbursements (c)	7,177	-	(7,177)	10,831	-	(10,831)	(419)	-	419
Total		\$ 521,803	\$ 651,088	\$ 129,285	\$ 1,610,261	\$ 1,746,805	\$ 136,544	\$ 4,556,898	\$ 4,477,393	\$ (79,504)

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.