

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 May 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

\$329M	+\$85M	\$3,762M	+\$459M
May Total Payroll & Related Costs	May Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$519M	-\$14M	\$5,452M	+\$159M
May Vendor Disbursements	May Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended May 31, 2025:

Payroll:

The \$444M 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 \$362M, Department of Treasury \$27M, and \$66M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$75M) and the Mental Health and Addiction Services Administration (\$10M).

Operating Disbursements:

The \$159M 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 \$178M, the Department of the Treasury \$98M and the Department of Education \$54M. The variance is partially offset by higher than expected operating disbursements in the Gaming Commission (\$119M) and the Administration of Families and Children (\$79M).

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 142,784	\$ 194,728	\$ 51,945	\$ 1,583,569	\$ 1,945,577	\$ 362,008
040	Puerto Rico Police Department	57,986	61,018	3,033	690,723	687,598	(3,125)
137	Department of Correction and Rehabilitation	20,031	22,666	2,635	230,224	226,465	(3,759)
010	General Court of Justice	19,165	21,312	2,148	219,081	212,935	(6,145)
071	Department of Health	18,172	14,949	(3,223)	223,860	149,359	(74,501)
038	Department of Justice	7,451	9,327	1,875	89,804	93,184	3,379
045	Department of Public Safety	12,972	15,210	2,237	144,400	151,966	7,566
189	Forensic Science Bureau	-	28	28	-	285	285
123	Families and Children Administration	6,689	7,730	1,041	78,681	77,233	(1,448)
024	Department of Treasury	4,845	8,265	3,420	55,900	82,575	26,675
127	Adm. for Socioeconomic Devt. of the Family	4,491	5,466	975	47,949	54,610	6,662
050	Department of Natural and Environmental Resources	3,253	5,999	2,746	37,863	59,938	22,076
067	Department of Labor and Human Resources	3,542	5,156	1,614	40,703	51,518	10,815
049	Department of Transportation and Public Works	3,637	4,730	1,093	43,896	47,257	3,362
095	Mental Health and Addiction Services Admin.	2,040	1,440	(600)	24,153	14,388	(9,766)
126	Vocational Rehabilitation Administration	2,302	2,881	579	27,142	28,789	1,648
028	Commonwealth Election Commission	1,135	1,885	751	16,315	18,835	2,520
122	Department of the Family	1,763	1,854	91	19,051	18,521	(530)
106	Public Housing Administration	1,864	1,431	(433)	20,645	14,297	(6,348)
124	Child Support Administration	1,330	1,574	244	15,757	15,725	(32)
312	Retirement Board	1,078	1,639	561	11,933	16,376	4,443
078	Department of Housing	3,649	4,095	446	40,984	40,914	(69)
311	Gaming Commission	976	1,349	373	11,330	13,481	2,150
087	Department of Sports and Recreation	1,227	1,590	364	13,971	15,889	1,918
105	Industrial Commission	854	1,074	220	9,393	10,727	1,334
241	Adm. for Integral Development of Childhood	945	1,214	268	11,483	12,125	642
015	Office of the Governor	666	1,000	334	7,413	9,990	2,577
055	Department of Agriculture	839	1,210	371	9,515	12,091	2,576
043	Puerto Rico National Guard	850	1,581	731	9,767	15,800	6,032
016	Office of Management and Budget	813	976	163	8,723	9,749	1,025
298	Utility Regulatory Board	529	1,148	619	6,397	11,473	5,076
119	Department of Economic Development and Commerce	1,084	1,957	873	12,337	19,553	7,216
069	Department of Consumer Affairs	575	784	210	6,925	7,838	913
023	Department of State	397	568	171	4,232	5,677	1,445
075	Off. of the Financial Institutions Commissioner	427	807	381	5,028	8,064	3,036
082	Institute of Puerto Rican Culture	436	596	160	5,148	5,955	807

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	May Actuals	May LP	May Variance	YTD FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insurance	329	585	255	3,796	5,843	2,047
031	General Services Administration	566	795	229	6,624	7,942	1,317
152	Elderly and Retired People Advocate Office	426	517	91	4,714	5,164	450
271	Office of Technology & Innovation	266	406	140	3,379	4,054	675
060	Citizen's Advocate Office (Ombudsman)	187	218	31	2,050	2,175	126
281	Office of the Electoral Comptroller	194	252	58	2,234	2,518	284
153	Advocacy for Persons with Disabilities	113	236	124	1,447	2,362	916
279	Public Service Appeals Commission	166	213	47	1,808	2,128	319
096	Women's Advocate Office	186	198	12	1,987	1,976	(10)
329	Office of Socio-Economic and Community Dev.	226	316	90	2,340	3,158	818
139	Parole Board	175	225	50	2,023	2,244	221
155	State Historic Preservation Office	131	182	51	1,568	1,814	246
062	Cooperative Development Commission	79	152	73	951	1,514	563
231	Health Advocate Office	98	140	42	1,170	1,396	226
120	Veterans Advocate Office	47	66	19	516	658	141
068	Labor Relations Board	56	64	8	697	635	(63)
037	Civil Rights Commission	32	42	11	388	424	36
030	Puerto Rico Office of Human Resources Management and Transformation	381	547	166	4,076	5,466	1,390
226	Com. Legislative Donation	60	-	(60)	748	-	(748)
266	Office of Public Affairs	48	-	(48)	542	-	(542)
143	Office of Protection and Defense for People with Disabilities	-	196	196	-	1,956	1,956
034	Investigation, Prosecution and Appeals Comsn.	23	32	9	260	321	61
	Other (a)	38	0	(38)	347	0	(347)
	Unreconciled Payroll (b)	(5,417)	-	5,417	(66,320)	-	66,320
Total		\$ 329,207	\$ 414,619	\$ 85,412	\$ 3,761,641	\$ 4,220,505	\$ 458,864

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	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	May LP	May Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 180,568	\$ 209,961	\$ 148,800	\$ 182,339	\$ 173,641	\$ 151,702	\$ 198,914	\$ 202,779	\$ 167,481	\$ 104,635	\$ 153,795	\$ 146,581	\$ (7,214)	\$ 1,874,615	\$ 1,928,528	\$ 53,913
071	Department of Health	89,363	68,851	99,213	51,061	57,842	78,376	94,822	58,398	59,315	89,973	64,389	87,282	22,893	811,603	989,136	177,533
311	Gaming Commission	492	40,893	29,642	35,178	48,712	13,996	40,221	34,591	34,760	29,112	37,046	26,994	(10,052)	344,642	225,661	(118,981)
045	Department of Public Safety	22,012	11,666	8,187	15,369	7,605	12,582	9,375	8,721	10,156	12,002	25,224	17,575	(7,649)	142,901	168,846	25,945
078	Department of Housing	6,307	13,315	4,046	4,569	3,819	6,375	3,609	2,914	5,830	3,500	18,514	4,686	(13,828)	72,799	65,950	(6,849)
024	Department of Treasury	14,122	18,298	13,996	32,707	1,965	16,277	23,491	17,566	26,492	17,474	21,915	34,231	12,316	204,303	301,826	97,523
049	Department of Transportation and Public Works	6,437	18,520	5,783	12,627	13,744	17,126	20,434	13,718	38,545	16,638	14,282	13,987	(295)	177,854	146,511	(31,343)
137	Department of Correction and Rehabilitation	12,839	16,603	13,256	11,989	2,485	15,385	12,757	14,344	12,622	9,968	11,933	14,260	2,327	134,181	127,955	(6,226)
123	Administration of Families and Children	8,582	8,128	11,118	23,290	15,783	25,108	21,323	18,769	18,517	20,484	44,158	14,884	(29,274)	215,260	135,782	(79,478)
010	General Court of Justice	-	16,284	555	19,079	3	-	11,913	19,048	10,003	-	47,568	9,428	(38,140)	124,453	78,775	(45,678)
087	Department of Recreation and Sports	1,562	4,809	2,405	2,926	2,442	5,177	1,354	2,141	6,760	1,098	3,066	2,794	(272)	33,740	29,734	(4,006)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,341	20,050	13,835	12,319	13,109	12,029	14,302	14,978	13,325	12,542	14,869	12,333	(2,536)	156,699	134,823	(21,876)
050	Dept. of Natural and Environmental Resources	13,459	7,882	11,959	5,471	2,479	17,008	6,204	7,296	9,731	9,964	12,511	9,323	(3,188)	103,963	104,280	318
241	Admin. for the Com. Care & Devel. of Children	15,003	19,851	28,553	20,327	22,366	17,756	10,581	23,342	10,100	14,426	21,109	15,165	(5,944)	203,414	223,509	20,095
055	Department of Agriculture	12,714	751	344	408	150	215	140	86	348	445	410	1,496	1,086	16,011	12,544	(3,467)
127	Admin. of Socioeconomic Dev. of the Family	4,567	5,726	2,897	4,463	2,266	3,130	5,337	2,947	3,263	4,966	3,639	5,375	1,736	43,202	60,039	16,837
038	Justice Department	2,677	7,056	4,321	2,707	2,405	6,031	2,779	3,200	3,483	5,910	3,948	4,362	414	44,518	49,428	4,909
122	Secretariat of the Department of the Family	1,908	4,713	3,173	6,044	1,603	4,394	3,156	3,214	3,000	4,416	2,992	2,366	(626)	38,613	27,168	(11,445)
067	Department of Labor and Human Resources	5,751	9,567	6,966	4,467	1,721	7,193	4,963	3,207	4,427	4,963	3,177	7,617	4,440	56,406	84,642	28,235
126	Vocational Rehabilitation Administration	2,260	4,178	7,007	4,949	4,930	2,926	3,618	4,643	5,435	5,870	6,812	2,268	(4,544)	52,628	31,725	(20,903)
329	Office of Socioeconomic Development	7,104	205	629	10,092	197	2,162	3,450	3,427	510	3,668	4,294	2,721	(1,573)	35,738	35,736	(2)
271	Technology and Innovation Services	4,239	7,212	4,170	1,731	2,289	32,416	1,374	280	1,022	2,634	7,181	4,546	7,181	75,137	69,724	(5,414)
124	Administration for the Support of Minors	1,190	1,648	2,623	1,935	1,181	1,030	1,993	1,443	824	2,896	2,481	1,090	(1,391)	19,244	14,530	(4,714)
043	National Guard of Puerto Rico	2,363	2,149	2,311	2,584	3,038	2,818	3,986	1,833	2,888	2,558	2,481	2,348	(210)	29,486	29,407	(78)
152	Office of the Procurator for the Elderly	5,465	1,485	3,311	1,839	1,182	2,041	1,701	1,919	2,117	1,591	8,153	1,732	(6,421)	30,803	28,064	(2,739)
016	Office of Management and Budget	6,057	8,400	3,836	5,004	3,952	12,955	10,475	3,092	4,011	1,000	3,140	2,372	(768)	61,920	37,221	(24,699)
298	Telecommunications Bureau	331	304	285	234	159	281	430	158	293	197	374	1,618	1,244	3,046	13,999	10,952
028	State Elections Commission	3,430	2,749	4,027	6,925	5,014	5,873	2,328	2,199	822	1,503	1,715	3,353	1,638	36,586	30,633	(5,952)
119	Department of Economic Development and Commerce	455	1,674	525	20,254	189	21,730	568	574	26,543	22,590	3,566	11,499	7,933	98,668	97,204	(1,464)
015	Governor's Office	387	1,147	394	628	686	3,150	207	472	373	496	747	1,749	1,002	8,686	15,522	6,836
266	Office of Public Affairs	549	2,062	942	979	1,138	1,410	371	579	289	340	448	1,425	977	9,107	18,809	9,702
075	Office of the Commissioner of Financial Institutions	34	313	130	168	134	145	119	129	131	229	132	330	198	1,664	2,867	1,203
023	Department of State	427	696	3,009	453	301	822	2,226	1,359	763	526	872	1,037	164	11,454	9,188	(2,266)
082	Institute of Puerto Rican Culture	56	-	-	-	-	100	-	-	-	-	-	81	81	156	638	482
120	Office of the Veteran's Attorney of Puerto Rico	662	149	1,315	473	1,008	118	1,474	656	872	835	828	351	(477)	8,390	2,836	(5,553)
105	Industrial Commission	307	396	296	436	326	286	388	455	425	420	330	440	110	4,065	4,206	142
189	Forensic Science Bureau	-	-	1,478	-	-	3	-	-	-	-	-	4	4	1,481	34	(1,447)
096	Office of the Women's Advocate	773	1,127	494	338	472	466	408	270	590	1,084	713	247	(466)	6,734	3,900	(2,833)
022	Office of the Insurance Commissioner	78	475	301	414	228	440	607	141	646	287	186	400	214	3,803	3,818	14
069	Department of Consumer Affairs	67	232	123	177	53	261	155	129	153	137	124	188	64	1,611	1,641	30
155	State Office of Historic Conservation	2,501	1,234	614	454	388	5,256	640	160	807	1,438	754	1,172	418	14,247	13,408	(840)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	170	142	1	179	318	293	229	97	151	509	116	202	86	2,205	1,784	(421)
281	Office of the Electoral Comptroller	46	99	25	41	2	14	23	103	10	32	24	28	4	419	332	(87)
060	Office of the Citizen Procurator	28	39	42	50	19	98	22	52	102	125	65	74	8	642	595	(47)
231	Office of the Patient Advocate	13	54	32	24	24	44	10	39	25	6	48	42	(6)	319	373	54
153	Ombudsman for Persons with Disabilities of PR	40	72	60	117	43	58	27	10	18	18	21	112	91	485	974	488
037	Civil Rights Commission	32	39	11	10	12	14	28	10	83	12	14	30	16	265	276	12
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	2	-	-	-	-	-	-	-	2	-	(2)
220	Correctional Health Services Corporation	3,338	2,741	3,374	2,850	3,566	4,017	4,159	4,957	3,506	2,699	3,886	190	(3,696)	39,093	4,317	(34,776)
	Other (b)	2,513	15,483	26,631	36,500	22,867	(24,460)	14,379	44,816	24,857	12,105	7,926	29,443	21,517	183,617	243,020	59,403
	Unreconciled Vendor Disbursements (c)	5,339	7,850	(33)	(24,279)	(134)	7	547	3,107	(19,069)	(22,944)	(38,818)	-	38,818	(88,427)	-	88,427
Total		\$ 463,956	\$ 567,278	\$ 477,013	\$ 522,900	\$ 427,720	\$ 487,770	\$ 556,842	\$ 531,616	\$ 495,557	\$ 403,109	\$ 518,688	\$ 504,464	\$ (14,224)	\$ 5,452,448	\$ 5,611,915	\$ 159,467

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.