



Requirement 1 (B)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Consolidated TSA Cash Outlays - Vendor Payments
and Gross Payroll for All Agencies
For the month of November 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

\$849M	+\$56M	\$1,760M	+\$171M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$427M	+\$14M	\$2,485M	-\$113M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2024:

Payroll:

The \$171M 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 \$166M, Department of Treasury \$11M, and \$28M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$36M) and the Puerto Rico Police Department (\$23M). During November, \$69M in Christmas Bonus payments were disbursed, as well as additional bonuses from AFSCME in accordance to the Plan of Adjustment.

Operating Disbursements:

The (\$113M) 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 (\$66M), Department of Education (\$64M), and (\$15M) of unreconciled vendor disbursements for timing and reconciliation between PRIFAS and cash activity data. The variance is partially offset by lower than expected operating disbursements in the Department of Health \$48M, and the Department of Treasury \$20M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	November Actuals	November LP	November Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 180,363	\$ 232,114	\$ 51,751	\$ 732,949	\$ 899,169	\$ 166,220
040	Puerto Rico Police Department	75,189	61,018	(14,170)	327,855	305,092	(22,763)
137	Department of Correction and Rehabilitation	25,395	25,239	(156)	105,437	97,773	(7,664)
010	General Court of Justice	24,269	25,404	1,135	107,155	98,410	(8,745)
071	Department of Health	24,445	17,819	(6,626)	104,859	69,028	(35,831)
038	Department of Justice	9,426	11,117	1,691	43,880	43,066	(814)
045	Department of Public Safety	16,624	18,130	1,507	66,890	70,233	3,343
189	Forensic Science Bureau	-	34	34	-	132	132
123	Families and Children Administration	8,471	9,214	744	34,762	35,694	932
024	Department of Treasury	7,509	9,851	2,343	27,037	38,163	11,126
127	Adm. for Socioeconomic Devt. of the Family	5,406	6,515	1,109	21,557	25,239	3,682
050	Department of Natural and Environmental Resources	4,156	7,151	2,995	17,076	27,701	10,625
067	Department of Labor and Human Resources	4,733	6,146	1,414	19,198	23,809	4,611
049	Department of Transportation and Public Works	4,964	5,638	673	20,290	21,840	1,551
095	Mental Health and Addiction Services Admin.	2,775	1,717	(1,058)	11,502	6,649	(4,852)
126	Vocational Rehabilitation Administration	2,938	3,435	497	12,265	13,305	1,041
028	Commonwealth Election Commission	2,652	2,247	(404)	8,042	8,705	663
122	Department of the Family	2,075	2,210	134	8,553	8,560	7
106	Public Housing Administration	2,305	1,706	(600)	9,599	6,607	(2,992)
124	Child Support Administration	1,689	1,876	188	7,117	7,268	150
312	Retirement Board	1,321	1,954	633	5,649	7,568	1,919
078	Department of Housing	4,397	4,881	484	18,998	18,909	(89)
311	Gaming Commission	1,286	1,608	322	5,272	6,230	958
087	Department of Sports and Recreation	1,638	1,896	258	6,629	7,343	714
105	Industrial Commission	1,011	1,280	269	4,378	4,958	580
241	Adm. for Integral Development of Childhood	1,277	1,447	170	5,059	5,604	545
015	Office of the Governor	814	1,192	378	3,454	4,617	1,163
055	Department of Agriculture	1,069	1,442	373	4,412	5,588	1,176
043	Puerto Rico National Guard	1,138	1,885	747	4,638	7,302	2,664
016	Office of Management and Budget	929	1,163	234	4,003	4,505	503
298	Utility Regulatory Board	705	1,369	663	3,024	5,302	2,278
119	Department of Economic Development and Commerce	1,407	2,333	926	5,860	9,037	3,176
069	Department of Consumer Affairs	745	935	190	3,248	3,622	374
023	Department of State	478	677	199	1,999	2,624	625
075	Off. of the Financial Institutions Commissioner	538	962	424	2,353	3,727	1,374
082	Institute of Puerto Rican Culture	605	710	106	2,426	2,752	327

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	November Actuals	November LP	November Variance	YTD FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insurance	415	697	282	1,802	2,700	898
031	General Services Administration	749	947	198	3,155	3,670	516
152	Elderly and Retired People Advocate Office	563	616	53	2,242	2,387	144
271	Office of Technology & Innovation	366	484	118	1,609	1,874	264
060	Citizen's Advocate Office (Ombudsman)	238	260	22	958	1,005	47
281	Office of the Electoral Comptroller	247	300	54	1,059	1,164	105
153	Advocacy for Persons with Disabilities	149	282	133	771	1,092	321
279	Public Service Appeals Commission	187	254	67	822	983	162
096	Women's Advocate Office	230	236	6	950	913	(36)
329	Office of Socio-Economic and Community Dev.	258	377	119	1,048	1,460	411
139	Parole Board	211	268	57	906	1,037	131
155	State Historic Preservation Office	165	216	52	785	839	53
062	Cooperative Development Commission	115	181	66	470	700	230
231	Health Advocate Office	129	167	38	558	645	87
120	Veterans Advocate Office	58	78	20	237	304	67
068	Labor Relations Board	78	76	(3)	329	293	(36)
037	Civil Rights Commission	38	51	12	207	196	(11)
030	Puerto Rico Office of Human Resources Management and Transformation	447	652	205	1,782	2,526	744
226	Com. Legislative Donation	102	-	(102)	386	-	(386)
266	Office of Public Affairs	58	-	(58)	250	-	(250)
143	Office of Protection and Defense for People with Disabilities	-	233	233	-	904	904
034	Investigation, Prosecution and Appeals Comsn.	27	38	11	121	148	27
	Other (a)	37	-	(37)	121	-	(121)
	Unreconciled Payroll (b)	(5,112)	-	5,112	(27,782)	-	27,782
Total		\$ 424,492	\$ 480,727	\$ 56,235	\$ 1,760,211	\$ 1,930,972	\$ 170,761

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	November Actuals	November LP	November Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 173,641	\$ 163,714	\$ (9,927)	\$ 895,308	\$ 831,508	\$ (63,801)
071	Department of Health	57,842	85,333	27,491	366,331	414,325	47,994
311	Gaming Commission	48,712	-	(48,712)	154,916	89,032	(65,884)
045	Department of Public Safety	7,605	16,054	8,449	64,839	70,667	5,827
078	Department of Housing	3,819	5,743	1,924	32,056	34,171	2,115
024	Department of Treasury	1,965	30,169	28,204	81,087	100,617	19,529
049	Department of Transportation and Public Works	13,744	16,357	2,614	57,111	61,978	4,866
137	Department of Correction and Rehabilitation	2,485	2,276	(208)	57,172	55,624	(1,548)
123	Administration of Families and Children	15,783	10,720	(5,063)	66,901	52,081	(14,820)
010	General Court of Justice	3	-	(3)	35,921	23,994	(11,927)
087	Department of Recreation and Sports	2,442	2,050	(392)	14,144	13,569	(575)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	13,109	4,933	(8,176)	74,654	63,615	(11,039)
050	Dept. of Natural and Environmental Resources	2,479	6,384	3,906	41,250	47,677	6,427
241	Admin. for the Com. Care & Devel. of Children	22,366	19,528	(2,838)	106,100	100,445	(5,655)
055	Department of Agriculture	150	1,075	925	14,367	4,106	(10,261)
127	Admin. of Socioeconomic Dev. of the Family	2,266	5,560	3,295	19,919	23,886	3,967
038	Justice Department	2,405	3,504	1,099	19,167	21,579	2,412
122	Secretariat of the Department of the Family	1,603	524	(1,079)	17,441	12,524	(4,917)
067	Department of Labor and Human Resources	1,721	9,652	7,931	28,471	37,621	9,150
126	Vocational Rehabilitation Administration	4,930	1,587	(3,342)	23,324	17,221	(6,103)
329	Office of Socioeconomic Development	197	3,339	3,142	18,227	14,769	(3,458)
271	Techology and Innovation Services	2,289	6,388	4,099	19,641	27,569	7,928
124	Administration for the Support of Minors	1,181	1,081	(100)	8,577	7,555	(1,022)
043	National Guard of Puerto Rico	3,038	2,582	(456)	12,445	11,890	(556)
152	Office of the Procurator for the Elderly	1,182	2,102	920	13,282	14,273	991
016	Office of Management and Budget	3,952	2,302	(1,650)	27,248	22,925	(4,323)
298	Telecommunications Bureau	159	2,203	2,043	1,313	4,229	2,915
028	State Elections Commission	5,014	1,778	(3,237)	22,145	14,606	(7,539)
119	Department of Economic Development and Commerce	189	16,146	15,957	23,097	26,470	3,373
015	Governor's Office	686	1,281	595	3,243	5,038	1,795
266	Office of Public Affairs	1,138	1,873	735	5,669	7,094	1,425
075	Office of the Commissioner of Financial Institutions	134	269	135	779	965	186
023	Department of State	301	705	404	4,886	5,820	935

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	November Actuals	November LP	November Variance	YTD FY25	YTD LP FY25	YTD Variance
082	Institute of Puerto Rican Culture	-	95	95	56	152	96
120	Office of the Veteran's Attorney of Puerto Rico	1,008	190	(819)	3,606	2,054	(1,553)
105	Industrial Commission	326	500	174	1,761	1,793	32
189	Forensic Science Bureau	-	4	4	1,478	1,486	9
096	Office of the Women's Advocate	472	45	(427)	3,204	2,628	(575)
022	Office of the Insurance Commissioner	228	533	304	1,495	1,653	158
069	Department of Consumer Affairs	53	75	22	652	633	(19)
155	State Office of Historic Conservation	388	1,088	700	5,192	6,485	1,293
030	Off. of Admin. & Transformation of HR in the Gov. of PR	318	108	(209)	810	579	(231)
281	Office of the Electoral Comptroller	2	-	(2)	213	192	(21)
060	Office of the Citizen Procurator	19	34	15	179	189	11
231	Office of the Patient Advocate	24	15	(9)	148	148	0
153	Ombudsman for Persons with Disabilities of PR	43	80	37	333	345	13
037	Civil Rights Commission	12	6	(6)	104	111	7
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,566	-	(3,566)	15,869	6,585	(9,283)
	Other (b)	22,867	11,077	(11,790)	103,994	107,644	3,650
	Unreconciled Vendor Disbursements (c)	(391)	-	391	14,504	-	(14,504)
Total		\$ 427,464	\$ 441,065	\$ 13,601	\$ 2,484,627	\$ 2,372,119	\$ (112,509)

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.