



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 October 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

\$326M	+\$22M	\$1,336M	+\$115M
October Total Payroll & Related Costs	October Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$549M	-\$116M	\$2,057M	-\$126M
October Vendor Disbursements	October Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended October 31, 2024:

Payroll:

The \$115M 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 \$114M, Department of Treasury \$9M, and \$23M due the timing and reconciliation between RHUM payroll system and cash activity data; partially offset by the Department of Health (\$29M) and the General Court of Justice (\$10M).

Operating Disbursements:

The (\$126M) negative YTD operating disbursements variance is due to higher than expected expenses across most agencies. The agencies mainly driving this variance are the Department of Education (\$54M), Gaming Commission (\$17M), and (\$27M) 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 \$21M, and the Puerto Rico Technology and Innovation Services \$4M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 129,664	\$ 158,948	\$ 29,284	\$ 552,586	\$ 667,055	\$ 114,469
040	Puerto Rico Police Department	60,828	61,018	190	252,666	244,073	(8,593)
137	Department of Correction and Rehabili	19,890	17,283	(2,607)	80,041	72,533	(7,508)
010	General Court of Justice	18,637	17,396	(1,241)	82,886	73,006	(9,880)
071	Department of Health	20,715	12,202	(8,513)	80,414	51,209	(29,205)
038	Department of Justice	7,541	7,613	71	34,454	31,949	(2,506)
045	Department of Public Safety	12,812	12,415	(397)	50,266	52,103	1,837
189	Forensic Science Bureau	-	23	23	-	98	98
123	Families and Children Administration	6,694	6,310	(384)	26,292	26,480	188
024	Department of Treasury	4,827	6,746	1,919	19,528	28,311	8,783
127	Adm. for Socioeconomic Devt. of the F.	4,016	4,462	445	16,152	18,724	2,572
050	Department of Natural and Environme	3,249	4,897	1,647	12,920	20,550	7,630
067	Department of Labor and Human Reso	3,636	4,209	573	14,465	17,663	3,198
049	Department of Transportation and Put	3,767	3,861	94	15,325	16,202	877
095	Mental Health and Addiction Services /	2,187	1,175	(1,012)	8,727	4,933	(3,794)
126	Vocational Rehabilitation Administrati	2,326	2,352	26	9,327	9,871	544
028	Commonwealth Election Commission	1,523	1,539	16	5,390	6,458	1,068
122	Department of the Family	1,677	1,513	(164)	6,477	6,350	(127)
106	Public Housing Administration	1,867	1,168	(699)	7,294	4,902	(2,392)
124	Child Support Administration	1,389	1,285	(104)	5,429	5,391	(37)
312	Retirement Board	1,066	1,338	272	4,329	5,615	1,286
078	Department of Housing	3,749	3,343	(406)	14,601	14,028	(573)
311	Gaming Commission	1,017	1,101	85	3,986	4,622	636
087	Department of Sports and Recreation	1,226	1,298	72	4,991	5,448	456
105	Industrial Commission	851	876	25	3,367	3,678	311
241	Adm. for Integral Development of Chil	986	991	4	3,782	4,157	375
015	Office of the Governor	605	816	211	2,641	3,425	784
055	Department of Agriculture	829	988	159	3,343	4,145	803
043	Puerto Rico National Guard	918	1,291	373	3,500	5,417	1,917
016	Office of Management and Budget	803	796	(6)	3,074	3,342	268
298	Utility Regulatory Board	617	937	320	2,319	3,934	1,614
119	Department of Economic Development	1,111	1,597	486	4,454	6,704	2,250
069	Department of Consumer Affairs	609	640	31	2,503	2,687	184
023	Department of State	398	464	66	1,521	1,946	426
075	Off. of the Financial Institutions Comm	463	659	196	1,814	2,765	950
082	Institute of Puerto Rican Culture	459	487	27	1,821	2,042	221

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY25	YTD LP FY25	YTD Variance
022	Office of the Commissioner of Insuranc	341	477	137	1,387	2,003	616
031	General Services Administration	600	649	49	2,405	2,723	318
152	Elderly and Retired People Advocate O	437	422	(16)	1,680	1,771	91
271	Office of Technology & Innovation	307	331	25	1,244	1,390	146
060	Citizen's Advocate Office (Ombudsmar	180	178	(2)	721	746	25
281	Office of the Electoral Comptroller	209	206	(4)	812	863	51
153	Advocacy for Persons with Disabilities	119	193	74	622	810	188
279	Public Service Appeals Commission	157	174	17	635	729	95
096	Women's Advocate Office	181	161	(19)	720	678	(42)
329	Office of Socio-Economic and Commur	215	258	43	791	1,083	292
139	Parole Board	176	183	8	696	770	74
155	State Historic Preservation Office	130	148	19	620	622	2
062	Cooperative Development Commissior	90	124	33	355	519	164
231	Health Advocate Office	103	114	12	429	479	49
120	Veterans Advocate Office	47	54	7	178	225	47
068	Labor Relations Board	63	52	(12)	251	218	(33)
037	Civil Rights Commission	34	35	0	168	145	(23)
030	Puerto Rico Office of Human Resource:	354	447	93	1,335	1,874	539
226	Com. Legislative Donation	85	-	(85)	285	-	(285)
266	Office of Public Affairs	48	-	(48)	192	-	(192)
143	Office of Protection and Defense for Pe	-	160	160	-	671	671
034	Investigation, Prosecution and Appeals	23	26	3	93	110	17
	Other (a)	41	-	(41)	84	-	(84)
	Unreconciled Payroll (b)	(812)	-	812	(22,670)	-	22,670
Total		\$ 326,080	\$ 348,429	\$ 22,349	\$ 1,335,718	\$ 1,450,245	\$ 114,526

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	October Actuals	October LP	October Variance	YTD FY25	YTD LP FY25	YTD Variance
081	Department of Education	\$ 182,339	\$ 153,976	\$ (28,363)	\$ 721,668	\$ 667,794	\$ (53,874)
071	Department of Health	51,061	74,124	23,063	308,488	328,992	20,503
311	Gaming Commission	35,178	18,005	(17,172)	106,205	89,032	(17,172)
045	Department of Public Safety	15,369	12,779	(2,590)	57,234	54,613	(2,622)
078	Department of Housing	4,569	4,346	(223)	28,237	28,428	191
024	Department of Treasury	32,707	25,530	(7,178)	79,123	70,448	(8,675)
049	Department of Transportation and Public Works	12,627	10,811	(1,816)	43,367	45,620	2,253
137	Department of Correction and Rehabilitation	11,989	10,649	(1,340)	54,687	53,347	(1,340)
123	Administration of Families and Children	23,290	12,338	(10,952)	51,118	41,361	(9,757)
010	General Court of Justice	19,079	7,155	(11,924)	35,919	23,994	(11,924)
087	Department of Recreation and Sports	2,926	1,977	(949)	11,702	11,519	(183)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,319	8,693	(3,626)	61,545	58,682	(2,863)
050	Dept. of Natural and Environmental Resources	5,471	7,821	2,350	38,771	41,293	2,522
241	Admin. for the Com. Care & Devel. of Children	20,327	17,509	(2,818)	83,734	80,917	(2,818)
055	Department of Agriculture	408	(10,774)	(11,182)	14,216	3,031	(11,186)
127	Admin. of Socioeconomic Dev. of the Family	4,463	5,136	673	17,653	18,326	673
038	Justice Department	2,707	4,026	1,319	16,762	18,075	1,313
122	Secretariat of the Department of the Family	6,044	2,206	(3,838)	15,838	12,000	(3,838)
067	Department of Labor and Human Resources	4,467	5,686	1,219	26,751	27,969	1,219
126	Vocational Rehabilitation Administration	4,949	2,189	(2,760)	18,394	15,634	(2,760)
329	Office of Socioeconomic Development	10,092	3,066	(7,026)	18,030	11,430	(6,600)
271	Techology and Innovation Services	1,731	5,560	3,829	17,353	21,181	3,829
124	Administration for the Support of Minors	1,935	1,013	(922)	7,395	6,474	(922)
043	National Guard of Puerto Rico	2,584	2,489	(95)	9,407	9,307	(100)
152	Office of the Procurator for the Elderly	1,839	1,956	117	12,100	12,170	71
016	Office of Management and Budget	5,004	2,254	(2,750)	23,296	20,623	(2,673)
298	Telecommunications Bureau	234	1,106	872	1,154	2,026	872
028	State Elections Commission	6,925	2,622	(4,303)	17,131	12,828	(4,303)
119	Department of Economic Development and Commerce	20,254	7,670	(12,585)	22,908	10,324	(12,585)
015	Governor's Office	628	1,471	843	2,556	3,757	1,200
266	Office of Public Affairs	979	1,670	690	4,531	5,221	690
075	Office of the Commissioner of Financial Institutions	168	220	52	645	697	52
023	Department of State	453	782	329	4,585	5,115	530

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	October Actuals	October LP	October Variance	YTD FY25	YTD LP FY25	YTD Variance
082	Institute of Puerto Rican Culture	-	1	1	56	57	1
120	Office of the Veteran's Attorney of Puerto Rico	473	(261)	(734)	2,598	1,864	(734)
105	Industrial Commission	436	294	(142)	1,435	1,293	(142)
189	Forensic Science Bureau	-	4	4	1,478	1,482	4
096	Office of the Women's Advocate	338	190	(148)	2,732	2,584	(148)
022	Office of the Insurance Commissioner	414	267	(147)	1,267	1,120	(147)
069	Department of Consumer Affairs	177	134	(43)	599	557	(42)
155	State Office of Historic Conservation	454	1,032	578	4,803	5,396	593
030	Off. of Admin. & Transformation of HR in the Gov. of PR	179	158	(22)	492	470	(22)
281	Office of the Electoral Comptroller	41	22	(18)	210	192	(18)
060	Office of the Citizen Procurator	50	46	(4)	160	156	(4)
231	Office of the Patient Advocate	24	34	10	123	133	10
153	Ombudsman for Persons with Disabilities of PR	117	93	(24)	289	266	(24)
037	Civil Rights Commission	10	23	13	92	105	13
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	2,850	(2,867)	(5,717)	12,302	6,585	(5,717)
	Other (b)	10,993	27,262	16,269	54,847	96,567	41,720
	Unreconciled Vendor Disbursements (c)	27,245	-	(27,245)	41,385	-	(41,385)
Total		\$ 548,917	\$ 432,491	\$ (116,426)	\$ 2,057,374	\$ 1,931,054	\$ (126,320)

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.