



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 July 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

\$314M	+\$7M
FY25 July/YTD Total	July/YTD
Payroll & Related Costs	Variance

Key Vendor Disbursement Figures

\$464M	-\$55M
FY25 July/YTD Total	July/YTD
Vendor Disbursements	Variance

Key Takeaways for the month ended July 31, 2024:

Fiscal Year 2025 began on July 1, 2024. The FY25 Liquidity Plan is currently being developed based on the Certified Fiscal Plan, Certified Budget and other inputs. Once the Liquidity Plan is completed, the monthly TSA cash outlays reports will report actual results against the Liquidity Plan and include all of the detailed supporting receipts and disbursements schedules. In the meantime, a modified version of this report will provide a comparison to the same period from FY24 to help contextualize results.

Payroll:

The \$7M positive YTD payroll variance compared to the previous year is due to lower expenses across most agencies. The agencies mainly driving this variance are the Department of Education \$4M and the Department of Correction and Rehabilitation \$3M, and \$9M due to the timing and reconciliation between RHUM payroll system and cash activity data. This variance is partially offset by the Department of Justice (\$4M) and the Department of Health (\$3M).

Operating Disbursements:

The (\$55M) YTD operating disbursements variance compared to the previous year is due to higher expenses across most agencies. The agencies mainly driving this variance are Department of Health (\$19M), Department of Agriculture (\$12M) and Department of Natural and Environmental Resources (\$7M). This variance is partially offset by lower disbursements from the Department of Recreation and Sports \$6M, Forensic Science Bureau \$4M and Department of Education \$4M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY25	July FY24	July Variance	YTD FY25	YTD FY24	YTD Variance
081	Department of Education	\$ 141,538	\$ 145,723	\$ 4,186	\$ 141,538	\$ 145,723	\$ 4,186
040	Puerto Rico Police Department	52,000	52,745	745	52,000	52,745	745
137	Department of Correction and Rehabilitation	20,135	23,484	3,349	20,135	23,484	3,349
010	General Court of Justice	17,249	15,170	(2,079)	17,249	15,170	(2,079)
071	Department of Health	19,247	16,515	(2,731)	19,247	16,515	(2,731)
038	Department of Justice	11,856	7,982	(3,874)	11,856	7,982	(3,874)
045	Department of Public Safety	12,287	11,453	(833)	12,287	11,453	(833)
189	Forensic Science Bureau	-	-	-	-	-	-
123	Families and Children Administration	6,543	6,223	(320)	6,543	6,223	(320)
024	Department of Treasury	4,808	5,133	325	4,808	5,133	325
127	Adm. for Socioeconomic Devt. of the Family	4,061	3,761	(300)	4,061	3,761	(300)
050	Department of Natural and Environmental Resources	3,221	3,392	171	3,221	3,392	171
067	Department of Labor and Human Resources	3,611	3,434	(177)	3,611	3,434	(177)
049	Department of Transportation and Public Works	3,871	3,715	(156)	3,871	3,715	(156)
095	Mental Health and Addiction Services Admin.	2,171	2,320	149	2,171	2,320	149
126	Vocational Rehabilitation Administration	2,358	2,051	(306)	2,358	2,051	(306)
028	Commonwealth Election Commission	1,240	1,223	(16)	1,240	1,223	(16)
122	Department of the Family	1,589	1,629	40	1,589	1,629	40
106	Public Housing Administration	1,771	1,743	(27)	1,771	1,743	(27)
124	Child Support Administration	1,351	1,429	79	1,351	1,429	79
312	Retirement Board	1,096	1,141	45	1,096	1,141	45
078	Department of Housing	3,545	3,318	(227)	3,545	3,318	(227)
311	Gaming Commission	1,020	963	(57)	1,020	963	(57)
087	Department of Sports and Recreation	1,278	1,240	(38)	1,278	1,240	(38)
105	Industrial Commission	831	842	12	831	842	12
241	Adm. for Integral Development of Childhood	900	761	(139)	900	761	(139)
015	Office of the Governor	696	733	37	696	733	37
055	Department of Agriculture	838	796	(42)	838	796	(42)
043	Puerto Rico National Guard	856	878	21	856	878	21
016	Office of Management and Budget	725	646	(79)	725	646	(79)
298	Utility Regulatory Board	557	577	20	557	577	20
119	Department of Economic Development and Commerce	1,012	1,249	238	1,012	1,249	238
069	Department of Consumer Affairs	625	596	(29)	625	596	(29)
023	Department of State	373	428	55	373	428	55
075	Off. of the Financial Institutions Commissioner	441	431	(11)	441	431	(11)
082	Institute of Puerto Rican Culture	449	420	(29)	449	420	(29)
022	Office of the Commissioner of Insurance	350	330	(21)	350	330	(21)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	July FY25	July FY24	July Variance	YTD FY25	YTD FY24	YTD Variance
031	General Services Administration	601	518	(83)	601	518	(83)
152	Elderly and Retired People Advocate Office	414	353	(61)	414	353	(61)
271	Office of Technology & Innovation	315	250	(65)	315	250	(65)
060	Citizen's Advocate Office (Ombudsman)	181	180	(1)	181	180	(1)
281	Office of the Electoral Comptroller	202	181	(22)	202	181	(22)
153	Advocacy for Persons with Disabilities	195	171	(24)	195	171	(24)
279	Public Service Appeals Commission	153	150	(3)	153	150	(3)
096	Women's Advocate Office	178	138	(39)	178	138	(39)
329	Office of Socio-Economic and Community Dev.	188	207	19	188	207	19
139	Parole Board	175	152	(24)	175	152	(24)
155	State Historic Preservation Office	166	161	(4)	166	161	(4)
062	Cooperative Development Commission	91	80	(11)	91	80	(11)
231	Health Advocate Office	106	109	2	106	109	2
120	Veterans Advocate Office	43	42	(1)	43	42	(1)
068	Labor Relations Board	62	51	(12)	62	51	(12)
037	Civil Rights Commission	34	31	(3)	34	31	(3)
030	Puerto Rico Office of Human Resources Management and Transformation	304	318	14	304	318	14
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	64	95	31	64	95	31
266	Office of Public Affairs	48	32	(16)	48	32	(16)
143	Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
034	Investigation, Prosecution and Appeals Comsn.	23	18	(5)	23	18	(5)
	Other (a)	4	-	(4)	4	-	(4)
	Unreconciled Payroll (b)	(15,873)	(6,381)	9,492	(15,873)	(6,381)	9,492
	Total	\$ 314,175	\$ 321,334	\$ 7,159	\$ 314,175	\$ 321,334	\$ 7,159

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 FY25	July FY24	July Variance	YTD FY25	YTD FY24	YTD Variance
081	Department of Education	\$ 180,568	\$ 184,681	\$ 4,113	\$ 180,568	\$ 184,681	\$ 4,113
071	Department of Health	89,363	70,330	(19,033)	89,363	70,330	(19,033)
311	Gaming Commission	492	1,293	801	492	1,293	801
045	Department of Public Safety	22,012	16,742	(5,271)	22,012	16,742	(5,271)
078	Department of Housing	6,307	3,571	(2,736)	6,307	3,571	(2,736)
024	Department of Treasury	14,122	13,179	(943)	14,122	13,179	(943)
049	Department of Transportation and Public Works	6,437	7,433	996	6,437	7,433	996
137	Department of Correction and Rehabilitation	12,839	10,868	(1,971)	12,839	10,868	(1,971)
123	Administration of Families and Children	8,582	9,853	1,271	8,582	9,853	1,271
010	General Court of Justice	-	-	-	-	-	-
087	Department of Recreation and Sports	1,562	7,846	6,283	1,562	7,846	6,283
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,341	12,646	(2,694)	15,341	12,646	(2,694)
050	Dept. of Natural and Environmental Resources	13,459	6,892	(6,568)	13,459	6,892	(6,568)
241	Admin. for the Com. Care & Devel. of Children	15,003	17,483	2,480	15,003	17,483	2,480
055	Department of Agriculture	12,714	613	(12,100)	12,714	613	(12,100)
127	Admin. of Socioeconomic Dev. of the Family	4,567	2,990	(1,577)	4,567	2,990	(1,577)
038	Justice Department	2,677	2,735	57	2,677	2,735	57
122	Secretariat of the Department of the Family	1,908	2,977	1,069	1,908	2,977	1,069
067	Department of Labor and Human Resources	5,751	2,181	(3,570)	5,751	2,181	(3,570)
126	Vocational Rehabilitation Administration	2,260	2,149	(111)	2,260	2,149	(111)
329	Office of Socioeconomic Development	7,104	354	(6,751)	7,104	354	(6,751)
271	Techology and Innovation Services	4,239	2,342	(1,897)	4,239	2,342	(1,897)
124	Administration for the Support of Minors	1,190	159	(1,031)	1,190	159	(1,031)
043	National Guard of Puerto Rico	2,363	5,174	2,811	2,363	5,174	2,811
152	Office of the Procurator for the Elderly	5,465	936	(4,529)	5,465	936	(4,529)
016	Office of Management and Budget	6,057	276	(5,781)	6,057	276	(5,781)
298	Telecommunications Bureau	331	280	(50)	331	280	(50)
028	State Elections Commission	3,430	1,366	(2,063)	3,430	1,366	(2,063)
119	Department of Economic Development and Commerce	455	5,012	4,557	455	5,012	4,557
015	Governor's Office	387	680	293	387	680	293
266	Office of Public Affairs	549	451	(98)	549	451	(98)
075	Office of the Commissioner of Financial Institutions	34	83	49	34	83	49
023	Department of State	427	1,202	775	427	1,202	775

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	July FY25	July FY24	July Variance	YTD FY25	YTD FY24	YTD Variance
082	Institute of Puerto Rican Culture	56	163	108	56	163	108
120	Office of the Veteran's Attorney of Puerto Rico	662	1,253	591	662	1,253	591
105	Industrial Commission	307	131	(176)	307	131	(176)
189	Forensic Science Bureau	-	4,174	4,174	-	4,174	4,174
096	Office of the Women's Advocate	773	209	(563)	773	209	(563)
022	Office of the Insurance Commissioner	78	236	158	78	236	158
069	Department of Consumer Affairs	67	75	8	67	75	8
155	State Office of Historic Conservation	2,501	442	(2,059)	2,501	442	(2,059)
030	Off. of Admin. & Transformation of HR in the Gov. of PR	170	100	(69)	170	100	(69)
281	Office of the Electoral Comptroller	46	7	(39)	46	7	(39)
060	Office of the Citizen Procurator	28	64	36	28	64	36
231	Office of the Patient Advocate	13	19	5	13	19	5
153	Ombudsman for Persons with Disabilities of PR	40	41	1	40	41	1
037	Civil Rights Commission	32	11	(21)	32	11	(21)
272	Office of the Inspector General of the Government of PR	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,338	6,143	2,805	3,338	6,143	2,805
	Other (b)	2,513	(6,548)	(9,061)	2,513	(6,548)	(9,061)
	Unreconciled Vendor Disbursements (c)	5,339	7,575	2,236	5,339	7,575	2,236
Total		\$ 463,956	\$ 408,871	\$ (55,085)	\$ 463,956	\$ 408,871	\$ (55,085)

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.