

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 November FY26

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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			
\$776M	+\$38M	\$1,682M	+\$181M
November Total Payroll & Related Costs	November Variance	YTD Total Payroll & Related Costs	YTD Variance
Agency			
Key Vendor Disbursement Figures			
\$411M	+\$23M	\$2,383M	+\$182M
November Vendor Disbursements	November Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended November 30, 2025:**Payroll:**

The \$181M 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 \$67M, Department of Corrections and Rehabilitation \$21M, Department of Public Safety \$15M, and Department of Treasury \$12M; this is partially offset by the Department of Health (\$19M), and Puerto Rico Police Bureau (\$13M).

Operating Disbursements:

The \$182M positive YTD operating disbursements variance is due to lower than expected expenses across most agencies. The agency mainly driving this variance are the Department of Education \$143M and the Department of Health \$112M, among other agencies. The variance is partially offset by higher than expected operating disbursements for the Gaming Commission (\$32M), the Administration of Families and Children (\$22M) and the Administration for the Comprehensive Care and Development of Children (\$18M).

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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 FY26	YTD LP	YTD Variance
081	Department of Education	\$ 160,833	\$ 178,616	\$ 17,783	\$ 694,245	\$ 761,705	\$ 67,460
040	Puerto Rico Police Bureau	74,128	61,282	(12,846)	309,235	306,412	(2,823)
137	Department of Correction and Rehabilitation	22,086	26,787	4,701	93,576	114,232	20,656
010	General Court of Justice	22,093	24,696	2,604	97,723	105,316	7,594
071	Department of Health	19,789	16,378	(3,411)	89,300	69,843	(19,457)
038	Department of Justice	8,894	11,213	2,319	40,336	47,816	7,479
045	Department of Public Safety	14,397	18,460	4,063	64,203	78,724	14,521
123	Families and Children Administration	7,696	8,713	1,017	32,443	37,158	4,715
024	Department of the Treasury	5,966	9,013	3,047	26,469	38,437	11,968
127	Adm. for Socioeconomic Devt. of the Family	5,123	6,820	1,697	21,620	29,085	7,465
050	Department of Natural and Environmental Resources	3,762	6,354	2,592	16,109	27,096	10,987
067	Department of Labor and Human Resources	3,879	5,910	2,031	16,842	25,204	8,362
049	Department of Transportation and Public Works	4,157	5,240	1,083	17,521	22,346	4,825
095	Mental Health and Addiction Services Admin.	2,192	3,188	996	9,767	13,595	3,828
126	Vocational Rehabilitation Administration	2,660	3,462	803	11,385	14,765	3,380
028	Commonwealth Election Commission	1,338	1,844	506	5,752	7,864	2,112
122	Department of the Family	1,899	2,370	471	8,257	10,107	1,849
106	Public Housing Administration	2,056	1,659	(397)	9,289	7,075	(2,214)
124	Child Support Administration	1,561	1,985	425	6,503	8,467	1,964
312	Retirement Board	1,133	1,803	670	5,083	7,688	2,605
078	Department of Housing	4,282	4,847	564	19,553	20,669	1,115
311	Gaming Commission	1,201	1,503	302	5,101	6,410	1,308
087	Department of Sports and Recreation	1,378	1,728	350	5,983	7,368	1,385
105	Industrial Commission	904	1,222	318	4,070	5,211	1,141
241	Adm. for Integral Development of Childhood	1,123	1,411	287	4,711	6,015	1,304
015	Office of the Governor	792	1,050	258	3,557	4,477	920
055	Department of Agriculture	898	1,321	423	4,119	5,633	1,514
043	Puerto Rico National Guard	920	1,858	937	4,375	7,922	3,547
016	Office of Management and Budget	926	1,165	239	4,038	4,970	932
298	Utility Regulatory Board	640	1,284	643	2,797	5,475	2,677
119	Department of Economic Development and Commerce	1,167	3,811	2,643	5,269	16,251	10,982
069	Department of Consumer Affairs	644	906	262	2,887	3,865	977
023	Department of State	457	628	170	1,974	2,677	703
075	Office of the Financial Institutions Commissioner	452	918	465	2,112	3,913	1,801
082	Institute of Puerto Rican Culture	471	653	182	2,102	2,786	684
022	Office of the Commissioner of Insurance	355	672	316	1,622	2,865	1,242

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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 FY26	YTD LP	YTD Variance
031	General Services Administration	656	1,004	348	2,845	4,283	1,438
152	Elderly and Retired People Advocate Office	472	553	80	2,062	2,358	296
271	Puerto Rico Innovation and Technology Service	288	440	152	1,382	1,876	495
060	Citizen's Advocate Office (Ombudsman)	219	236	17	943	1,007	64
281	Office of the Electoral Comptroller	204	269	65	923	1,147	224
153	Advocacy for Persons with Disabilities	120	274	154	557	1,168	610
279	Public Service Appeals Commission	179	231	52	829	985	156
096	Women's Advocate Office	209	220	10	915	936	21
329	Office of Socio-Economic and Community Dev.	238	332	94	1,117	1,416	299
139	Parole Board	199	274	75	883	1,168	284
155	State Historic Preservation Office	155	180	25	698	767	69
062	Cooperative Development Commission	110	164	55	476	701	225
231	Health Advocate Office	111	152	40	491	646	155
120	Veterans Advocate Office	66	107	41	266	457	191
068	Labor Relations Board	70	70	0	286	301	15
037	Civil Rights Commission	32	46	13	143	196	53
030	Puerto Rico Office of Human Resources Management and Transformation	421	606	185	1,920	2,583	663
226	Com. Legislative Donation	81	-	(81)	328	-	(328)
266	Office of Public Affairs	55	76	22	251	325	74
143	Office of Protection and Defense for People with Disabilities	-	224	224	-	956	956
034	Investigation, Prosecution and Appeals Comsn.	26	35	9	119	148	29
	Other (a)	1	-	(1)	3	-	(3)
	Unreconciled Payroll (b)	1,861	-	(1,861)	14,385	-	(14,385)
Total		\$ 388,030	\$ 426,262	\$ 38,231	\$ 1,681,750	\$ 1,862,861	\$ 181,111

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 FY26	YTD LP	YTD Variance
081	Department of Education	\$ 123,216	\$ 162,487	\$ 39,270	\$ 731,599	\$ 874,319	\$ 142,720
071	Department of Health	72,778	98,919	26,142	380,827	493,227	112,400
311	Gaming Commission	13,288	5,509	(7,779)	145,167	113,015	(32,151)
045	Department of Public Safety	7,239	12,065	4,826	91,090	84,488	(6,601)
078	Department of Housing	5,008	5,036	28	21,090	21,264	175
024	Department of the Treasury	34,060	19,422	(14,638)	135,606	120,128	(15,478)
049	Department of Transportation and Public Works	8,598	15,007	6,409	48,420	57,392	8,972
137	Department of Correction and Rehabilitation	5,561	8,450	2,889	54,805	52,993	(1,812)
123	Administration of Families and Children	17,187	2,525	(14,662)	92,194	70,668	(21,526)
010	General Court of Justice	7,496	7,994	498	48,238	44,620	(3,618)
087	Department of Recreation and Sports	1,680	1,912	233	12,642	11,048	(1,594)
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,711	5,221	(7,490)	69,504	60,059	(9,444)
050	Dept. of Natural and Environmental Resources	5,033	11,791	6,759	49,797	70,973	21,175
241	Admin. for the Com. Care & Devel. of Children	15,221	11,300	(3,921)	106,774	88,825	(17,949)
055	Department of Agriculture	11,655	1,234	(10,421)	13,393	3,862	(9,532)
127	Admin. of Socioeconomic Dev. of the Family	2,308	5,651	3,343	20,200	26,590	6,389
038	Justice Department	3,554	2,753	(801)	20,536	18,744	(1,792)
122	Secretariat of the Department of the Family	1,868	1,525	(343)	14,670	12,016	(2,654)
067	Department of Labor and Human Resources	3,343	7,729	4,386	22,972	30,348	7,376
126	Vocational Rehabilitation Administration	6,183	2,030	(4,153)	29,812	20,322	(9,490)
329	Office of Socioeconomic Development	3,171	3,525	354	16,404	18,999	2,595
271	Puerto Rico Innovation and Technology Service	5,683	3,519	(2,164)	19,568	23,531	3,962
124	Administration for the Support of Minors	342	1,391	1,049	7,508	9,398	1,890
043	Puerto Rico National Guard	1,254	3,256	2,002	8,151	13,069	4,917
152	Office of the Procurator for the Elderly	1,354	2,085	731	18,276	16,823	(1,453)
016	Office of Management and Budget	1,957	4,668	2,711	10,624	16,635	6,011
298	Utility Regulatory Board	158	1,627	1,469	1,151	4,136	2,985
028	State Elections Commission	334	90	(244)	5,241	4,968	(272)
119	Department of Economic Development and Commerce	265	12,916	12,651	3,284	28,641	25,357
015	Office of the Governor	13,297	1,032	(12,266)	15,957	4,119	(11,839)
266	Office of Public Affairs	563	1,371	809	3,628	6,537	2,908
075	Office of the Commissioner of Financial Institutions	92	137	45	897	1,066	169
023	Department of State	305	413	109	4,535	4,756	220
082	Institute of Puerto Rican Culture	-	1	1	-	3	3

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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 FY26	YTD LP	YTD Variance
120	Office of the Veteran's Attorney of Puerto Rico	889	145	(745)	4,156	2,927	(1,229)
105	Industrial Commission	317	285	(31)	1,781	1,861	80
189	Forensic Science Bureau	-	2	2	-	4	4
096	Office of the Women's Advocate	660	125	(535)	3,022	2,399	(623)
022	Office of the Insurance Commissioner	178	254	76	1,398	1,546	147
069	Department of Consumer Affairs	86	110	24	822	791	(31)
155	State Office of Historic Conservation	182	380	199	2,528	2,629	101
030	Off. of Admin. & Transformation of HR in the Gov. of PR	91	29	(62)	5,521	531	(4,989)
281	Office of the Electoral Comptroller	15	0	(15)	132	118	(14)
060	Citizen's Advocate Office (Ombudsman)	69	986	917	480	1,342	862
231	Office of the Patient Advocate	29	987	958	482	1,433	951
153	Ombudsman for Persons with Disabilities of PR	23	103	80	319	470	151
037	Civil Rights Commission	17	23	6	116	111	(5)
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	2,792	774	(2,018)	19,072	13,502	(5,571)
	Other (b)	16,782	5,183	(11,599)	97,416	93,238	(4,178)
	Unreconciled Vendor Disbursements (c)	2,281	-	(2,281)	21,351	-	(21,351)
Total		\$ 411,172	\$ 433,977	\$ 22,805	\$ 2,383,155	\$ 2,565,483	\$ 182,328

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.