

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 September FY26 and Q1 FY26

Disclaimer

- The Department of the Treasury of Puerto Rico ("Hacienda"), the Government of Puerto Rico (the "Government"), and each of their respective officers, directors, employees, agents, attorneys, advisors, members, partners or affiliates (collectively, with Hacienda and the Government, the "Parties") make no representation or warranty, express or implied, to any third party with respect to the information contained herein and all Parties expressly disclaim any such representations or warranties.
- The Parties do not owe or accept any duty or responsibility to any reader or recipient of this presentation, whether in contract or tort, and shall not be liable for or in respect of any loss, damage (including without limitation consequential damages or lost profits) or expense of whatsoever nature of such third party that may be caused by, or alleged to be caused by, the use of this presentation or that is otherwise consequent upon the gaining of access to this document by such third party.
- This document does not constitute an audit conducted in accordance with generally accepted auditing standards, an examination of internal controls or other attestation or review services in accordance with standards established by the American Institute of Certified Public Accountants or any other organization. Nor does this document constitute an audit of compliance with any other federal law, rule, or regulation. Accordingly, the Parties do not express an opinion or any other form of assurance on the financial statements or any financial or other information or the internal controls of the Government and the information contained herein.
- Any statements and assumptions contained in this document, whether forward-looking or historical, are not guarantees of future performance and involve certain risks, uncertainties, estimates and other assumptions made in this document. The economic and financial condition of the Government and its instrumentalities is affected by various financial, social, economic, environmental and political factors. These factors can be very complex, may vary from one fiscal year to the next and are frequently the result of actions taken or not taken, not only by the Government and its agencies and instrumentalities, but also by entities such as the government of the United States. Because of the uncertainty and unpredictability of these factors, their impact cannot be included in the assumptions contained in this document. Future events and actual results may differ materially from any estimates, projections, or statements contained herein. Nothing in this document should be considered as an express or implied commitment to do or take, or to refrain from taking, any action by Hacienda, the Government, or any government instrumentality in the Government or an admission of any fact or future event. Nothing in this document shall be considered a solicitation, recommendation or advice to any person to participate, pursue or support a particular course of action or transaction, to purchase or sell any security, or to make any investment decision.
- By receiving this document, the recipient shall be deemed to have acknowledged and agreed to the terms of these limitations.
- This document may contain capitalized terms that are not defined herein, or may contain terms that are discussed in other documents or that are commonly understood. You should make no assumptions about the meaning of capitalized terms that are not defined, and you should consult with advisors of Hacienda should clarification be required.

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**

\$323M	+\$32M	\$977M	+\$108M	\$977M	+\$108M
September Total Payroll & Related Costs	September Variance	1Q Total Payroll & Related Costs	1Q Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$494M	-\$1M	\$1,532M	+\$17M	\$1,532M	+\$17M
September Vendor Disbursements	September Variance	1Q Vendor Disbursements	1Q Variance	YTD Total Vendor Disbursements	YTD Variance

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

The \$108M 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 \$40M, Department of Corrections and Rehabilitation \$12M, and Department of Public Safety \$8M; this is partially offset by the Department of Health (\$11M), and (\$15M) due the timing and reconciliation between RHUM payroll system and cash activity data.

Operating Disbursements:

The \$17M 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 the Treasury by \$6M, among other agencies. The variance is partially offset by higher than expected operating disbursements for the Department of Transportation and Public Works (\$4M).

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	September		September	September	1Q Actuals	1Q LP	1Q Variance	YTD	YTD	YTD								
		Actuals		LP	Variance				FY26	LP	Variance								
081	Department of Education	\$	133,419	\$	143,812	\$	8,980	\$	400,364	\$	440,800	\$	40,436	\$	400,364	\$	440,800	\$	40,436
040	Puerto Rico Police Bureau		56,553		61,282		12,238		177,769		183,847		6,078		177,769		183,847		6,078
137	Department of Correction and Rehabilitation		18,182		21,567		524		53,696		66,106		12,410		53,696		66,106		12,410
010	General Court of Justice		19,544		19,884		9,685		56,345		60,947		4,602		56,345		60,947		4,602
071	Department of Health		17,681		13,187		1,518		51,758		40,418		(11,340)		51,758		40,418		(11,340)
038	Department of Justice		7,907		9,028		(229)		23,485		27,671		4,186		23,485		27,671		4,186
045	Department of Public Safety		13,723		14,863		(425)		37,436		45,558		8,121		37,436		45,558		8,121
189	Forensic Science Bureau		-		-		-		-		-		-		-		-		-
123	Families and Children Administration		6,191		7,016		(100)		18,519		21,503		2,984		18,519		21,503		2,984
024	Department of the Treasury		4,984		7,257		213		15,478		22,244		6,765		15,478		22,244		6,765
127	Adm. for Socioeconomic Devt. of the Family		4,037		5,491		(394)		12,431		16,831		4,400		12,431		16,831		4,400
050	Department of Natural and Environmental Resources		3,089		5,116		46		9,341		15,680		6,340		9,341		15,680		6,340
067	Department of Labor and Human Resources		3,266		4,759		102		9,686		14,586		4,900		9,686		14,586		4,900
049	Department of Transportation and Public Works		3,408		4,219		250		9,934		12,932		2,997		9,934		12,932		2,997
095	Mental Health and Addiction Services Admin.		1,886		2,567		139		5,628		7,867		2,240		5,628		7,867		2,240
126	Vocational Rehabilitation Administration		2,201		2,788		6		6,540		8,544		2,004		6,540		8,544		2,004
028	Commonwealth Election Commission		1,184		1,485		108		3,314		4,551		1,237		3,314		4,551		1,237
122	Department of the Family		1,589		1,908		(51)		4,733		5,849		1,116		4,733		5,849		1,116
106	Public Housing Administration		1,832		1,336		(205)		5,407		4,095		(1,312)		5,407		4,095		(1,312)
124	Child Support Administration		1,241		1,599		34		3,684		4,900		1,216		3,684		4,900		1,216
312	Retirement Board		989		1,452		50		2,965		4,449		1,484		2,965		4,449		1,484
078	Department of Housing		3,849		3,902		(132)		11,294		11,961		667		11,294		11,961		667
311	Gaming Commission		992		1,210		(65)		2,879		3,709		831		2,879		3,709		831
087	Department of Sports and Recreation		1,159		1,391		10		3,456		4,264		808		3,456		4,264		808
105	Industrial Commission		795		984		(13)		2,370		3,016		646		2,370		3,016		646
241	Adm. for Integral Development of Childhood		887		1,136		(33)		2,663		3,481		818		2,663		3,481		818
015	Office of the Governor		690		845		(30)		2,070		2,591		521		2,070		2,591		521
055	Department of Agriculture		857		1,064		11		2,447		3,260		813		2,447		3,260		813
043	Puerto Rico National Guard		879		1,496		(213)		2,666		4,584		1,919		2,666		4,584		1,919
016	Office of Management and Budget		777		938		(44)		2,334		2,876		542		2,334		2,876		542
298	Utility Regulatory Board		542		1,034		6		1,615		3,168		1,554		1,615		3,168		1,554
119	Department of Economic Development and Commerce		1,035		3,068		161		3,079		9,404		6,325		3,079		9,404		6,325
069	Department of Consumer Affairs		560		730		27		1,685		2,236		551		1,685		2,236		551
023	Department of State		396		505		(10)		1,116		1,549		434		1,116		1,549		434
075	Office of the Financial Institutions Commissioner		412		739		(4)		1,254		2,264		1,010		1,254		2,264		1,010
082	Institute of Puerto Rican Culture		400		526		50		1,229		1,612		383		1,229		1,612		383
022	Office of the Commissioner of Insurance		316		541		17		959		1,658		699		959		1,658		699
031	General Services Administration		550		809		37		1,627		2,478		852		1,627		2,478		852
152	Elderly and Retired People Advocate Office		391		445		1		1,170		1,364		194		1,170		1,364		194
271	Puerto Rico Innovation and Technology Service		268		354		48		827		1,086		259		827		1,086		259
060	Citizen's Advocate Office (Ombudsman)		182		190		(9)		542		583		40		542		583		40

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY26	YTD LP	YTD Variance
281	Office of the Electoral Comptroller	181	217	14	539	664	125	539	664	125
153	Advocacy for Persons with Disabilities	111	220	71	334	676	341	334	676	341
279	Public Service Appeals Commission	161	186	(2)	485	570	85	485	570	85
096	Women's Advocate Office	176	177	(3)	523	542	19	523	542	19
329	Office of Socio-Economic and Community Dev.	225	267	(32)	665	820	154	665	820	154
139	Parole Board	172	220	(13)	514	676	162	514	676	162
155	State Historic Preservation Office	138	145	27	405	444	39	405	444	39
062	Cooperative Development Commission	110	132	4	270	406	135	270	406	135
231	Health Advocate Office	94	122	17	283	374	91	283	374	91
120	Veterans Advocate Office	52	86	(8)	147	264	118	147	264	118
068	Labor Relations Board	54	57	8	158	174	15	158	174	15
037	Civil Rights Commission	28	37	5	83	113	30	83	113	30
030	Puerto Rico Office of Human Resources Management and Transformation	376	488	(69)	1,134	1,495	361	1,134	1,495	361
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-	-	-	-
226	Com. Legislative Donation	63	-	11	185	-	(185)	185	-	(185)
266	Office of Public Affairs	49	61	(0)	147	188	41	147	188	41
143	Office of Protection and Defense for People with Disabilities	-	181	-	-	553	553	-	553	553
034	Investigation, Prosecution and Appeals Comsn.	23	28	-	70	86	16	70	86	16
	Other (a)	1	-	-	1	-	(1)	1	-	(1)
	Unreconciled Payroll (b)	1,848	-	(14,972)	15,048	-	(15,048)	15,048	-	(15,048)
Total		\$ 322,705	\$ 355,144	\$ 32,439	\$ 976,786	\$ 1,084,567	\$ 107,781	\$ 976,786	\$ 1,084,567	\$ 107,781

Footnotes

(a) Includes gross payroll for various other agencies.

(b) Due to the timing and reconciliation between RHUM payroll system and cash activity data.

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 107,826	\$ 107,803	\$ (23)	\$ 449,842	\$ 449,637	\$ (206)	\$ 449,842	\$ 449,637	\$ (206)
071	Department of Health	97,606	97,606	0	306,728	305,845	(884)	306,728	305,845	(884)
311	Gaming Commission	34,343	34,342	(1)	93,762	93,762	(1)	93,762	93,762	(1)
045	Department of Public Safety	6,811	6,811	(0)	59,174	59,174	-	59,174	59,174	-
078	Department of Housing	3,430	3,430	(0)	9,638	9,638	-	9,638	9,638	-
024	Department of the Treasury	18,689	18,698	9	77,922	84,254	6,332	77,922	84,254	6,332
049	Department of Transportation and Public Works	7,744	7,214	(530)	31,673	27,288	(4,385)	31,673	27,288	(4,385)
137	Department of Correction and Rehabilitation	7,223	7,223	0	35,738	35,738	-	35,738	35,738	-
123	Administration of Families and Children	18,385	18,385	(0)	51,742	51,742	-	51,742	51,742	-
010	General Court of Justice	29,058	29,058	(0)	29,058	29,058	-	29,058	29,058	-
087	Department of Recreation and Sports	830	830	(0)	6,419	6,419	-	6,419	6,419	-
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	12,135	11,589	(546)	43,262	42,050	(1,213)	43,262	42,050	(1,213)
050	Dept. of Natural and Environmental Resources	9,261	9,081	(180)	37,870	36,479	(1,391)	37,870	36,479	(1,391)
241	Admin. for the Com. Care & Devel. of Children	31,451	31,451	(0)	60,112	60,112	-	60,112	60,112	-
055	Department of Agriculture	356	356	-	1,474	1,474	(0)	1,474	1,474	(0)
127	Admin. of Socioeconomic Dev. of the Family	4,661	4,661	-	13,612	13,612	-	13,612	13,612	-
038	Justice Department	4,087	4,062	(24)	12,422	12,246	(176)	12,422	12,246	(176)
122	Secretariat of the Department of the Family	2,808	2,808	(0)	8,250	8,250	-	8,250	8,250	-
067	Department of Labor and Human Resources	4,118	4,118	0	13,823	13,823	-	13,823	13,823	-
126	Vocational Rehabilitation Administration	5,511	5,511	(0)	14,552	14,552	-	14,552	14,552	-
329	Office of Socioeconomic Development	10,013	10,013	(0)	10,478	10,383	(94)	10,478	10,383	(94)
271	Puerto Rico Innovation and Technology Service	17	17	0	11,974	11,974	-	11,974	11,974	-
124	Administration for the Support of Minors	1,824	1,824	(0)	5,955	5,955	-	5,955	5,955	-
043	Puerto Rico National Guard	1,763	1,763	0	4,614	4,614	-	4,614	4,614	-
152	Office of the Procurator for the Elderly	5,871	5,871	0	11,478	11,478	-	11,478	11,478	-
016	Office of Management and Budget	1,958	1,958	(0)	7,290	7,290	-	7,290	7,290	-
298	Utility Regulatory Board	205	205	(0)	694	694	-	694	694	-
028	State Elections Commission	784	784	0	4,462	4,462	-	4,462	4,462	-
119	Department of Economic Development and Commerce	409	409	(0)	2,338	2,338	-	2,338	2,338	-
015	Office of the Governor	671	631	(40)	2,084	1,994	(90)	2,084	1,994	(90)
266	Office of Public Affairs	1,283	1,283	0	3,018	3,018	-	3,018	3,018	-
075	Office of the Commissioner of Financial Institutions	146	146	0	549	549	-	549	549	-
023	Department of State	1,856	1,856	0	3,703	3,406	(296)	3,703	3,406	(296)
082	Institute of Puerto Rican Culture	-	-	-	-	-	-	-	-	-
120	Office of the Veteran's Attorney of Puerto Rico	767	767	0	2,739	2,739	-	2,739	2,739	-
105	Industrial Commission	329	329	-	1,074	1,074	-	1,074	1,074	-
189	Forensic Science Bureau	-	-	-	-	-	-	-	-	-
096	Office of the Women's Advocate	449	449	-	2,002	2,002	-	2,002	2,002	-
022	Office of the Insurance Commissioner	306	306	(0)	973	973	-	973	973	-
069	Department of Consumer Affairs	183	183	(0)	550	550	-	550	550	-
155	State Office of Historic Conservation	313	313	(0)	1,762	1,762	-	1,762	1,762	-
030	Off. of Admin. & Transformation of HR in the Gov. of PR	120	123	3	355	358	3	355	358	3
281	Office of the Electoral Comptroller	18	18	-	106	106	-	106	106	-

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	September Actuals	September LP	September Variance	1Q Actuals	1Q LP	1Q Variance	YTD FY26	YTD LP	YTD Variance
060	Office of the Citizen Procurator	69	69	-	294	294	-	294	294	-
231	Office of the Patient Advocate	27	27	0	419	419	-	419	419	-
153	Ombudsman for Persons with Disabilities of PR	9	9	-	263	263	-	263	263	-
037	Civil Rights Commission	24	24	-	65	65	-	65	65	-
272	Office of the Inspector General	-	-	-	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,305	3,305	-	12,728	12,728	-	12,728	12,728	-
	Other (b)	54,397	55,497	1,100	79,315	87,814	8,499	79,315	87,814	8,499
	Unreconciled Vendor Disbursements (c)	643	-	(643)	3,671	-	(3,671)	3,671	-	(3,671)
Total		\$ 494,090	\$ 493,216	\$ (874)	\$ 1,532,026	\$ 1,549,453	\$ 17,427	\$ 1,532,026	\$ 1,549,453	\$ 17,427

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.