

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 August FY27

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Glossary

Term	Definition
DTPR	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
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**

\$317M	+\$28M	\$609M	+\$32M
FY27 August Total Payroll & Related Costs	August Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$342M	+\$99M	\$465M	+\$516M
FY27 August Total Vendor Disburesments	August Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended August 31, 2026:

Fiscal Year 2027 began on July 1, 2026. The FY27 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 FY26 to help contextualize results.

Payroll:

The \$32M positive YTD payroll variance compared to the previous year is largely due to advance payments of payroll deductions to AEELA, the State Insurance Fund Corporation and the Commonwealth retirement system made during June 2026. Other agencies driving this variance include the Department of Education \$12M and the Department of Justice \$4M. This variance is partially offset by the Department of Public Safety (\$8M).

Operating Disbursements:

The \$516M YTD operating disbursements variance compared to the previous year is due to a lower amount of payments made as part of the ongoing issues with the transition to the new ERP system.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY27	August FY26	August Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	\$ 125,092	\$ 133,587	\$ 8,495	\$ 258,558	\$ 270,085	\$ 11,527
040	Puerto Rico Police	56,577	62,277	5,701	118,897	114,277	(4,620)
137	Department of Correction and Rehabilitation	19,472	17,793	(1,679)	39,296	36,479	(2,817)
010	General Court of Justice	18,135	18,377	241	36,349	35,058	(1,291)
071	Department of Health	17,862	17,357	(505)	36,073	35,763	(310)
038	Department of Justice	8,005	7,825	(181)	16,059	19,559	3,500
045	Department of Public Safety	9,823	11,869	2,046	19,810	11,444	(8,365)
123	Families and Children Administration	6,241	6,156	(85)	12,391	12,246	(145)
024	Department of the Treasury	4,801	5,081	279	9,760	10,219	459
127	Adm. for Socioeconomic Devt. of the Family	4,090	4,105	15	8,343	7,832	(511)
050	Department of Natural and Environmental Resources	2,877	2,981	105	5,772	2,984	(2,787)
067	Department of Labor and Human Resources	3,008	3,207	199	6,029	6,568	539
049	Department of Transportation and Public Works	2,991	3,252	261	6,004	6,816	812
095	Mental Health and Addiction Services Admin.	1,647	1,854	207	3,320	3,876	557
126	Vocational Rehabilitation Administration	2,093	2,176	83	4,190	4,396	207
028	Commonwealth Election Commission	1,378	1,062	(316)	2,756	2,225	(532)
122	Department of the Family	1,538	1,566	27	3,072	3,068	(4)
106	Public Housing Administration	1,743	1,866	123	3,502	3,539	37
124	Child Support Administration	1,263	1,218	(44)	2,527	2,486	(41)
312	Retirement Board	923	993	69	1,848	2,046	198
078	Department of Housing	3,909	3,743	(166)	7,837	7,275	(562)
311	Gaming Commission	1,135	955	(180)	2,242	1,925	(317)
087	Department of Sports and Recreation	1,099	1,153	53	2,261	1,192	(1,069)
105	Industrial Commission	787	792	5	1,592	1,577	(14)
241	Adm. for Integral Development of Childhood	852	879	27	1,716	1,717	2
015	Office of the Governor	739	696	(43)	1,475	1,381	(94)
055	Department of Agriculture	763	779	16	1,528	1,569	41
043	Puerto Rico National Guard	810	1,008	198	1,643	1,806	164
016	Office of Management and Budget	903	784	(119)	1,806	1,512	(295)
298	Utility Regulatory Board	592	537	(55)	1,191	534	(658)
119	Department of Economic Development and Commerce	952	1,025	72	1,923	970	(953)
069	Department of Consumer Affairs	527	569	42	1,058	1,181	123
023	Department of State	428	368	(60)	847	723	(124)
075	Office of the Financial Institutions Commissioner	399	436	37	797	873	76
082	Institute of Puerto Rican Culture	362	392	30	745	829	84
022	Office of the Commissioner of Insurance	348	322	(26)	698	663	(35)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY27	August FY26	August Variance	YTD FY27	YTD FY26	YTD Variance
031	General Services Administration	582	543	(39)	1,174	1,121	(53)
152	Elderly and Retired People Advocate Office	383	388	5	759	777	18
271	Puerto Rico Innovation and Technology Service	287	270	(18)	586	592	6
060	Citizen's Advocate Office (Ombudsman)	175	178	3	352	349	(3)
281	Office of the Electoral Comptroller	289	181	(108)	578	379	(198)
153	Advocacy for Persons with Disabilities	135	112	(23)	270	300	30
279	Public Service Appeals Commission	174	161	(13)	348	316	(32)
096	Women's Advocate Office	171	176	6	342	349	7
329	Office of Socio-Economic and Community Dev.	173	220	47	379	403	24
139	Parole Board	147	171	24	307	337	30
155	State Historic Preservation Office	140	134	(6)	280	299	19
062	Cooperative Development Commission	100	80	(20)	198	169	(28)
231	Health Advocate Office	80	94	14	161	198	37
120	Veterans Advocate Office	61	49	(12)	124	90	(34)
068	Labor Relations Board	59	52	(7)	120	112	(8)
037	Civil Rights Commission	32	28	(4)	63	61	(3)
030	Puerto Rico Office of Human Resources Management and Transformation	365	378	13	747	679	(68)
226	Com. Legislative Donation	69	62	(8)	141	124	(17)
266	Office of Public Affairs	49	49	0	98	98	0
143	Office of Protection and Defense for People with Disabilities	70	-	(70)	70	-	(70)
034	Investigation, Prosecution and Appeals Comsn.	23	23	-	47	47	-
	Other (a)	19	-	(19)	19	-	(19)
	Unreconciled Payroll (b)	9,290	22,355	13,065	(21,575)	17,858	39,434
Total		\$ 317,040	\$ 344,743	\$ 27,703	\$ 609,500	\$ 641,353	\$ 31,854

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	August FY27	August FY26	August Variance	YTD FY27	YTD FY26	YTD Variance
081	Department of Education	\$ 110,146	\$ 140,485	\$ 30,340	\$ 137,454	\$ 342,016	\$ 204,562
071	Department of Health	51,826	61,913	10,087	92,498	151,844	59,346
311	Gaming Commission	21,159	32,754	11,595	21,513	59,420	37,907
045	Department of Public Safety	6,656	9,929	3,190	7,622	52,352	44,730
040	Puerto Rico Police	4,532	83	(4,449)	6,050	94	(5,956)
078	Department of Housing	4,086	2,837	(1,249)	7,643	7,311	(332)
024	Department of the Treasury	22,360	21,887	(473)	28,282	60,043	31,761
049	Department of Transportation and Public Works	7,083	10,163	3,079	7,085	23,929	16,844
137	Department of Correction and Rehabilitation	5,863	16,549	10,686	7,104	28,516	21,412
123	Administration of Families and Children	23,721	19,690	(4,031)	25,460	33,357	7,897
010	General Court of Justice	8,850	-	(8,850)	8,850	-	(8,850)
087	Department of Recreation and Sports	1,807	2,108	300	1,825	5,589	3,764
095	Admin. of Mental Health and Anti-Addiction Svcs.	9,339	15,791	6,453	18,696	31,128	12,432
050	Dept. of Natural and Environmental Resources	3,280	12,493	9,212	11,916	28,678	16,762
241	Admin. for the Com. Care & Devel. of Children	15,422	15,034	(388)	22,964	28,661	5,697
055	Department of Agriculture	137	441	304	137	1,118	981
127	Admin. of Socioeconomic Dev. of the Family	1,831	3,287	1,456	2,363	8,996	6,633
038	Justice Department	1,686	4,010	2,324	1,721	8,335	6,614
122	Secretariat of the Department of the Family	2,526	3,185	659	2,631	5,442	2,811
067	Department of Labor and Human Resources	3,099	4,785	1,685	3,100	9,984	6,884
126	Vocational Rehabilitation Administration	2,755	5,609	2,855	4,631	9,041	4,410
329	Office of Socioeconomic Development	307	105	(202)	450	465	15
271	Puerto Rico Innovation and Technology Service	2,904	5,629	2,725	3,493	11,957	8,464
124	Administration for the Support of Minors	1,889	2,409	521	1,977	4,131	2,154
043	Puerto Rico National Guard	1,053	1,562	509	1,673	2,851	1,177
152	Office of the Procurator for the Elderly	433	1,549	1,116	466	5,608	5,141
016	Office of Management and Budget	4,297	2,879	(1,418)	5,118	5,331	213
298	Utility Regulatory Board	202	257	55	218	490	272
028	State Elections Commission	1,100	2,000	901	1,177	3,678	2,500
119	Department of Economic Development and Commerce	1,404	1,277	(127)	3,273	1,929	(1,344)
015	Office of the Governor	498	772	274	818	1,413	595
266	Office of Public Affairs	129	1,029	900	129	1,735	1,606
075	Office of the Commissioner of Financial Institutions	124	247	124	318	403	86
023	Department of State	602	851	248	607	1,847	1,240

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	August FY27	August FY26	August Variance	YTD FY27	YTD FY26	YTD Variance
082	Institute of Puerto Rican Culture	-	-	-	-	-	-
120	Office of the Veteran's Attorney of Puerto Rico	673	838	165	756	1,972	1,216
105	Industrial Commission	175	434	259	211	745	534
189	Forensic Science Bureau	-	-	-	-	-	-
096	Office of the Women's Advocate	479	490	11	729	1,553	824
022	Office of the Insurance Commissioner	82	206	124	82	666	584
069	Department of Consumer Affairs	43	240	197	43	366	323
155	State Office of Historic Conservation	56	618	561	59	1,448	1,389
030	Puerto Rico Office of Human Resources Management and Transformation	223	136	(88)	223	235	12
281	Office of the Electoral Comptroller	72	51	(21)	72	88	15
060	Citizen's Advocate Office (Ombudsman)	-	129	129	4	226	222
231	Office of the Patient Advocate	-	48	48	0	392	392
153	Ombudsman for Persons with Disabilities of PR	118	32	(85)	147	255	107
037	Civil Rights Commission	29	15	(14)	39	40	2
220	Correctional Health Services Corporation	6,853	2,985	(3,868)	9,687	9,423	(265)
	Other (b)	9,972	28,178	18,206	15,438	18,771	3,333
	Unreconciled Vendor Disbursements (c)	1	3,390	3,389	(1,859)	6,833	8,692
Total		\$ 341,881	\$ 441,305	\$ 99,424	\$ 464,892	\$ 980,621	\$ 515,729

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.