

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 June FY26 and Q4 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**

\$348M	+\$26M	\$4,117M	+\$286M
June Total Payroll & Related Costs	June Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures

\$673M	+\$40M	\$6,123M	+\$888M
June Vendor Disbursements	June Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended June 30, 2026:**Payroll:**

The \$286M 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 \$82M, Puerto Rico Police \$42M, Department of Public Safety \$35M, Department of Corrections and Rehabilitation \$26M, and the Department of Treasury \$26M. In addition, there is a temporary timing difference of \$49M in unreconciled payroll due to advance payments of payroll deductions to AEELA, the State Insurance Fund Corporation and the Commonwealth retirement system. The variance is partially offset by the Department of Health (\$48M).

Operating Disbursements:

The \$888M 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 Health \$333M, the Department of Education \$326M, and Office of Management and Budget \$123M, among other agencies. In addition, there are \$115M lower than projected disbursements in other OpEx, largely due to unspent funds from the Medicaid reserve and Broadband program which were projected to be spent during FY26. The variance is partially offset by higher than expected operating disbursements for the Administration of Families and Children (\$66M), the Gaming Commission (\$64M), and the Administration for the Comprehensive Care and Development of Children (\$49M). Additionally, ASSMCA disbursed \$83M in returns of unused federal disaster funds assigned after Hurricane Maria, which largely accounts for the (\$95M) variance in the agency.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 147,764	\$ 146,765	\$ 139	\$ 440,547	\$ 438,676	\$ (1,872)	\$ 1,704,988	\$ 1,786,856	\$ 81,868
040	Puerto Rico Police Bureau	73,993	61,282	6,829	186,898	183,847	(3,050)	721,712	751,856	30,144
137	Department of Correction and Rehabilitation	21,139	22,010	1,792	61,166	65,788	4,621	240,473	267,972	27,499
010	General Court of Justice	19,113	20,292	1,421	56,860	60,653	3,793	230,051	247,058	17,007
071	Department of Health	18,445	13,457	(4,828)	55,910	40,223	(15,686)	216,721	163,842	(52,879)
038	Department of Justice	8,225	9,213	901	24,586	27,538	2,951	97,387	112,169	14,782
045	Department of Public Safety	12,285	15,168	2,609	37,116	45,338	8,222	150,120	184,675	34,555
123	Families and Children Administration	6,278	7,160	903	18,680	21,400	2,720	78,582	87,168	8,586
024	Department of the Treasury	5,541	7,406	2,523	15,382	22,136	6,755	61,667	90,168	28,501
127	Adm. for Socioeconomic Devt. of the Family	4,338	5,604	1,428	12,609	16,750	4,141	52,086	68,229	16,143
050	Department of Natural and Environmental Resources	2,974	5,221	2,160	9,203	15,605	6,402	38,548	63,563	25,015
067	Department of Labor and Human Resources	3,145	4,856	1,690	9,520	14,515	4,996	39,262	59,125	19,863
049	Department of Transportation and Public Works	3,185	4,306	1,081	9,621	12,869	3,248	41,211	52,421	11,210
095	Mental Health and Addiction Services Admin.	1,733	2,619	837	5,287	7,829	2,542	22,306	31,891	9,585
126	Vocational Rehabilitation Administration	2,247	2,845	665	6,552	8,503	1,951	27,312	34,636	7,324
028	Commonwealth Election Commission	1,407	1,515	145	4,813	4,529	(285)	15,282	18,447	3,165
122	Department of the Family	1,605	1,947	355	4,780	5,821	1,041	19,864	23,709	3,845
106	Public Housing Administration	1,823	1,363	(456)	5,439	4,075	(1,364)	22,176	16,598	(5,578)
124	Child Support Administration	1,314	1,631	355	3,858	4,876	1,018	15,939	19,862	3,923
312	Retirement Board	952	1,481	514	2,905	4,428	1,523	11,901	18,035	6,134
078	Department of Housing	3,927	3,982	46	11,763	11,903	140	47,138	48,486	1,348
311	Gaming Commission	1,073	1,235	173	3,191	3,691	501	12,473	15,036	2,563
087	Department of Sports and Recreation	1,156	1,420	251	3,472	4,243	772	14,101	17,285	3,184
105	Industrial Commission	1,291	1,004	193	2,909	3,001	92	10,168	12,224	2,056
241	Adm. for Integral Development of Childhood	885	1,159	253	2,670	3,464	794	11,292	14,111	2,819
015	Office of the Governor	732	863	155	2,140	2,578	438	8,549	10,502	1,953
055	Department of Agriculture	793	1,085	249	2,442	3,244	802	9,794	13,215	3,421
043	Puerto Rico National Guard	844	1,526	656	2,552	4,562	2,010	9,996	18,583	8,587
016	Office of Management and Budget	893	958	60	2,697	2,862	165	10,114	11,659	1,545
298	Utility Regulatory Board	624	1,055	408	1,817	3,153	1,336	6,914	12,843	5,929
119	Department of Economic Development and Commerce	971	3,131	2,119	2,966	9,359	6,393	12,200	38,122	25,922
069	Department of Consumer Affairs	538	745	201	1,617	2,226	608	6,846	9,066	2,220
023	Department of State	454	516	64	1,334	1,542	207	4,983	6,280	1,297
075	Office of the Financial Institutions Commissioner	410	754	337	1,236	2,253	1,018	4,977	9,179	4,202
082	Institute of Puerto Rican Culture	367	537	159	1,127	1,604	477	4,822	6,535	1,713
022	Office of the Commissioner of Insurance	353	552	205	1,037	1,650	613	3,985	6,720	2,735
031	General Services Administration	605	825	199	1,843	2,467	624	6,986	10,047	3,061
152	Elderly and Retired People Advocate Office	377	454	68	1,164	1,358	194	4,792	5,531	739
271	Puerto Rico Innovation and Technology Service	296	362	57	911	1,081	170	3,315	4,402	1,087
060	Citizen's Advocate Office (Ombudsman)	181	194	11	546	580	34	2,223	2,362	139
281	Office of the Electoral Comptroller	289	221	(67)	860	661	(199)	2,903	2,691	(212)

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY26	YTD LP	YTD Variance
153	Advocacy for Persons with Disabilities	132	225	107	358	672	314	1,336	2,739	1,403
279	Public Service Appeals Commission	173	190	19	510	567	57	1,996	2,310	314
096	Women's Advocate Office	178	180	6	522	539	17	2,147	2,196	49
329	Office of Socio-Economic and Community Dev.	212	273	60	641	816	175	2,609	3,322	713
139	Parole Board	150	225	56	484	672	188	2,106	2,739	633
155	State Historic Preservation Office	139	148	7	419	442	23	1,673	1,800	127
062	Cooperative Development Commission	101	135	33	302	404	102	1,178	1,644	466
231	Health Advocate Office	103	125	30	291	372	82	1,162	1,516	354
120	Veterans Advocate Office	64	88	28	181	263	83	671	1,072	401
068	Labor Relations Board	56	58	2	162	173	11	666	705	39
037	Civil Rights Commission	32	38	6	97	113	16	357	460	103
030	Puerto Rico Office of Human Resources Management and Transformation	390	498	108	1,155	1,487	332	4,567	6,059	1,492
226	Com. Legislative Donation	68	-	(64)	192	-	(192)	785	-	(785)
266	Office of Public Affairs	49	63	13	147	187	40	594	762	168
143	Office of Protection and Defense for People with Disabilities	-	184	183	-	551	551	-	2,243	2,243
034	Investigation, Prosecution and Appeals Comsn.	23	29	5	70	85	15	282	348	66
	Other (a)	1	-	(1)	3	-	(3)	10	-	(10)
	Unreconciled Payroll (b)	49,649	-	(3,853)	55,000	-	(55,000)	88,323	-	(88,323)
Total		\$ 406,083	\$ 361,179	\$ 26,216	\$ 1,082,559	\$ 1,080,227	\$ (2,333)	\$ 4,116,622	\$ 4,403,074	\$ 286,452

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	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 195,146	\$ 220,998	\$ 25,853	\$ 453,714	\$ 625,897	\$ 172,183	\$ 1,927,453	\$ 2,253,898	\$ 326,445
071	Department of Health	120,731	127,857	7,126	276,829	363,545	86,716	964,890	1,297,460	332,570
311	Gaming Commission	29,793	35,615	5,822	104,299	101,747	(2,552)	393,635	329,171	(64,464)
045	Department of Public Safety	24,017	18,920	(5,096)	49,508	55,394	5,886	179,526	205,180	25,653
078	Department of Housing	6,927	6,040	(887)	12,715	16,366	3,651	47,924	56,822	8,899
024	Department of the Treasury	36,098	33,771	(2,327)	119,173	91,897	(27,276)	333,720	326,575	(7,145)
049	Department of Transportation and Public Works	36,801	17,903	(18,897)	58,777	49,305	(9,472)	189,575	167,258	(22,317)
137	Department of Correction and Rehabilitation	15,737	15,343	(394)	31,209	45,039	13,830	126,198	149,029	22,831
123	Administration of Families and Children	18,188	17,923	(265)	77,179	52,758	(24,421)	261,428	195,841	(65,586)
010	General Court of Justice	0	5,067	5,067	19,421	14,606	(4,815)	109,853	80,344	(29,509)
087	Department of Recreation and Sports	10,757	3,748	(7,008)	14,132	10,330	(3,802)	42,491	33,355	(9,135)
095	Admin. of Mental Health and Anti-Addiction Svcs.	18,263	13,900	(4,362)	125,938	40,207	(85,731)	248,838	153,436	(95,402)
050	Dept. of Natural and Environmental Resources	10,482	20,573	10,092	23,178	57,481	34,303	116,917	195,603	78,686
241	Admin. for the Com. Care & Devel. of Children	10,134	12,726	2,592	46,163	35,351	(10,812)	215,797	166,853	(48,944)
055	Department of Agriculture	1,097	1,598	501	2,085	4,750	2,665	16,958	14,325	(2,633)
127	Admin. of Socioeconomic Dev. of the Family	6,232	6,576	345	13,407	18,916	5,508	49,330	68,205	18,875
038	Justice Department	9,824	4,115	(5,709)	19,043	11,818	(7,225)	53,834	44,362	(9,472)
122	Secretariat of the Department of the Family	5,281	2,902	(2,379)	11,934	8,403	(3,531)	40,682	29,807	(10,875)
067	Department of Labor and Human Resources	10,175	10,156	(19)	18,471	26,934	8,463	59,711	89,264	29,553
126	Vocational Rehabilitation Administration	4,618	3,219	(1,399)	18,485	9,164	(9,321)	66,487	40,125	(26,362)
329	Office of Socioeconomic Development	1,133	3,865	2,732	5,671	10,876	5,204	38,743	43,560	4,817
271	Puerto Rico Innovation and Technology Service	6,274	10,216	3,941	7,555	30,241	22,687	85,818	92,194	6,376
124	Administration for the Support of Minors	1,335	1,807	472	4,044	5,170	1,126	17,873	20,523	2,650
043	Puerto Rico National Guard	3,999	4,040	40	9,285	11,323	2,037	28,366	38,431	10,066
152	Office of the Procurator for the Elderly	6,673	2,380	(4,293)	9,772	6,682	(3,090)	37,326	31,701	(5,624)
016	Office of Management and Budget	2,652	21,821	19,169	8,072	65,464	57,392	28,734	151,981	123,247
298	Utility Regulatory Board	378	2,198	1,820	864	5,734	4,870	3,006	16,462	13,456
028	State Elections Commission	3,338	842	(2,496)	4,744	2,525	(2,219)	13,100	10,033	(3,067)
119	Department of Economic Development and Commerce	1,276	16,412	15,136	1,800	42,867	41,067	29,917	122,304	92,387
015	Office of the Governor	1,677	1,344	(334)	12,004	4,031	(7,973)	30,255	13,080	(17,175)
266	Office of Public Affairs	241	1,525	1,285	4,420	4,219	(201)	11,576	15,995	4,419
075	Office of the Commissioner of Financial Institutions	520	450	(70)	919	1,204	286	2,596	3,588	992
023	Department of State	749	1,240	491	1,860	3,621	1,762	10,275	12,095	1,820
082	Institute of Puerto Rican Culture	-	2	2	-	5	5	-	15	15
120	Office of the Veteran's Attorney of Puerto Rico	842	236	(606)	2,189	707	(1,482)	9,254	4,404	(4,849)
105	Industrial Commission	836	616	(221)	1,510	1,607	97	4,961	5,048	87
189	Forensic Science Bureau	219	2	(217)	219	7	(213)	219	20	(200)
096	Office of the Women's Advocate	295	327	33	1,132	963	(169)	5,367	4,408	(959)
022	Office of the Insurance Commissioner	606	394	(212)	1,521	1,025	(495)	4,106	3,520	(586)
069	Department of Consumer Affairs	234	244	10	588	671	83	2,127	2,102	(25)

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Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	June Actuals	June LP	June Variance	4Q Actuals	4Q LP	4Q Variance	YTD FY26	YTD LP	YTD Variance
155	State Office of Historic Conservation	1,889	534	(1,355)	3,087	1,543	(1,544)	8,387	5,902	(2,485)
030	Puerto Rico Office of Human Resources Management and Transformation	226	183	(43)	468	513	46	7,084	1,559	(5,526)
281	Office of the Electoral Comptroller	113	18	(95)	161	53	(108)	392	229	(163)
060	Citizen's Advocate Office (Ombudsman)	79	91	12	253	272	20	1,062	1,916	854
231	Office of the Patient Advocate	63	34	(29)	115	103	(12)	716	1,642	926
153	Ombudsman for Persons with Disabilities of PR	164	127	(37)	259	381	122	715	1,336	621
037	Civil Rights Commission	28	31	3	61	92	31	245	302	57
220	Correctional Health Services Corporation	1,598	3,088	1,489	8,061	9,263	1,201	41,299	31,843	(9,456)
	Other (b)	65,414	59,924	(5,490)	107,003	65,277	(41,726)	249,349	364,114	114,765
	Unreconciled Vendor Disbursements (c)	(11)	-	11	78	-	(78)	5,254	-	(5,254)
Total		\$ 673,142	\$ 712,942	\$ 39,800	\$ 1,693,378	\$ 2,030,637	\$ 337,259	\$ 6,123,366	\$ 7,011,515	\$ 888,148

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.