

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 April 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

<b>Term</b>	<b>Definition</b>
<b>DTPR</b>	- Department of the Treasury of Puerto Rico also referred to as "Hacienda".
<b>HTA</b>	- Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>Liquidity Plan (LP)</b>	- 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.
<b>Liquidity Plan Reforecast (RF or "Reforecast")</b>	- 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.
<b>Net Payroll</b>	- 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).
<b>Other payroll</b>	- Other payroll expenses relate to employee withholdings, social security, insurance, and other deductions.
<b>PRIFAS</b>	- Puerto Rico Integrated Financial Accounting System.
<b>PW</b>	- A Project Worksheet (PW) is FEMA-required documentation for the scope and estimated cost of a project to be funded by FEMA.
<b>RHUM System</b>	- This is the software system that DTPR uses for payroll.
<b>TSA</b>	- 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	+\$22M	\$3,375M	+\$308M
April Total Payroll & Related Costs	April Variance	YTD Total Payroll & Related Costs	YTD Variance

**Key Vendor Disbursement Figures**

\$453M	+\$227M	\$4,906M	+\$754M
April Vendor Disbursements	April Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended April 30, 2026:

**Payroll:**

The \$308M 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 \$83M, Puerto Rico Police Bureau \$36M, Department of Public Safety \$29M, Department of Corrections and Rehabilitation \$25M, and the Department of Treasury \$24M. The variance is partially offset by the Department of Health (\$43M).

**Operating Disbursements:**

The \$754M 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 \$277M, the Department of Education \$233M, and Office of Management and Budget \$86M, among other agencies. In addition, there are \$135M 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 Gaming Commission (\$56M), the Administration of Families and Children (\$45M), and the Administration for the Comprehensive Care and Development of Children (\$45M).

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 147,177	\$ 146,164	\$ (1,012)	\$ 1,411,617	\$ 1,494,345	\$ 82,728
040	Puerto Rico Police Bureau	58,452	61,282	2,831	593,266	629,291	36,026
137	Department of Correction and Rehabilitation	19,962	21,920	1,958	199,269	224,105	24,836
010	General Court of Justice	19,016	20,209	1,193	192,207	206,614	14,407
071	Department of Health	19,272	13,402	(5,870)	180,084	137,021	(43,063)
038	Department of Justice	8,114	9,175	1,061	80,914	93,807	12,892
045	Department of Public Safety	12,377	15,106	2,729	125,381	154,443	29,063
123	Families and Children Administration	6,195	7,130	935	66,097	72,898	6,801
024	Department of the Treasury	5,009	7,376	2,367	51,294	75,407	24,113
127	Adm. for Socioeconomic Devt. of the Family	4,134	5,581	1,447	43,611	57,060	13,449
050	Department of Natural and Environmental Resources	3,205	5,199	1,994	32,549	53,158	20,608
067	Department of Labor and Human Resources	3,242	4,836	1,594	32,985	49,446	16,462
049	Department of Transportation and Public Works	3,241	4,288	1,047	34,831	43,840	9,009
095	Mental Health and Addiction Services Admin.	1,790	2,609	819	18,809	26,670	7,862
126	Vocational Rehabilitation Administration	2,145	2,833	688	22,905	28,966	6,061
028	Commonwealth Election Commission	2,046	1,509	(537)	12,515	15,427	2,912
122	Department of the Family	1,595	1,939	344	16,680	19,828	3,148
106	Public Housing Administration	1,807	1,358	(449)	18,544	13,881	(4,663)
124	Child Support Administration	1,279	1,625	345	13,360	16,611	3,250
312	Retirement Board	996	1,475	479	9,992	15,083	5,090
078	Department of Housing	3,927	3,966	39	39,302	40,549	1,247
311	Gaming Commission	1,064	1,230	166	10,346	12,575	2,229
087	Department of Sports and Recreation	1,157	1,414	257	11,786	14,455	2,670
105	Industrial Commission	813	1,000	186	8,073	10,223	2,150
241	Adm. for Integral Development of Childhood	887	1,154	267	9,509	11,801	2,292
015	Office of the Governor	706	859	153	7,115	8,783	1,667
055	Department of Agriculture	821	1,081	260	8,172	11,052	2,879
043	Puerto Rico National Guard	848	1,520	672	8,293	15,541	7,248
016	Office of Management and Budget	913	954	41	8,330	9,750	1,420
298	Utility Regulatory Board	554	1,051	496	5,651	10,741	5,090
119	Department of Economic Development and Commerce	1,004	3,118	2,114	10,239	31,881	21,643
069	Department of Consumer Affairs	541	742	201	5,770	7,582	1,812
023	Department of State	432	514	82	4,081	5,252	1,171
075	Office of the Financial Institutions Commissioner	414	751	337	4,156	7,676	3,521
082	Institute of Puerto Rican Culture	387	535	147	4,082	5,465	1,383
022	Office of the Commissioner of Insurance	341	550	209	3,289	5,620	2,331

**Puerto Rico Department of Treasury | Hacienda**

**Treasury Single Account (TSA)**

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY26	YTD LP	YTD Variance
031	General Services Administration	617	822	204	5,761	8,402	2,641
152	Elderly and Retired People Advocate Office	403	452	49	4,032	4,626	594
271	Puerto Rico Innovation and Technology Service	313	360	47	2,717	3,681	964
060	Citizen's Advocate Office (Ombudsman)	183	193	10	1,860	1,975	115
281	Office of the Electoral Comptroller	285	220	(65)	2,329	2,250	(78)
153	Advocacy for Persons with Disabilities	110	224	114	1,088	2,291	1,203
279	Public Service Appeals Commission	168	189	21	1,654	1,932	278
096	Women's Advocate Office	171	180	9	1,796	1,837	40
329	Office of Socio-Economic and Community Dev.	218	272	54	2,186	2,778	592
139	Parole Board	167	224	57	1,788	2,291	502
155	State Historic Preservation Office	140	147	7	1,394	1,505	111
062	Cooperative Development Commission	101	134	34	977	1,375	398
231	Health Advocate Office	93	124	31	965	1,268	303
120	Veterans Advocate Office	58	88	30	549	897	348
068	Labor Relations Board	50	58	7	555	590	35
037	Civil Rights Commission	33	38	5	293	385	91
030	Puerto Rico Office of Human Resources Management and Transformation	379	496	116	3,791	5,067	1,276
226	Com. Legislative Donation	61	-	(61)	654	-	(654)
266	Office of Public Affairs	49	62	13	496	637	141
143	Office of Protection and Defense for People with Disabilities	-	183	183	-	1,876	1,876
034	Investigation, Prosecution and Appeals Comsn.	23	28	5	235	291	56
	Other (a)	1	-	(1)	7	-	(7)
	Unreconciled Payroll (b)	1,498	-	(1,498)	34,821	-	(34,821)
<b>Total</b>		<b>\$ 340,987</b>	<b>\$ 359,951</b>	<b>\$ 21,693</b>	<b>\$ 3,375,050</b>	<b>\$ 3,682,799</b>	<b>\$ 307,748</b>

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	April Actuals	April LP	April Variance	YTD FY26	YTD LP	YTD Variance
081	Department of Education	\$ 133,226	\$ 211,880	\$ 78,654	\$ 1,606,965	\$ 1,839,881	\$ 232,917
071	Department of Health	90,376	121,181	30,805	778,437	1,055,096	276,660
311	Gaming Commission	31,897	37,877	5,980	321,233	265,301	(55,932)
045	Department of Public Safety	11,818	18,271	6,453	141,837	168,056	26,220
078	Department of Housing	2,455	5,332	2,877	37,664	45,789	8,124
024	Department of the Treasury	36,684	28,979	(7,704)	251,231	263,658	12,427
049	Department of Transportation and Public Works	11,437	15,660	4,224	142,235	133,614	(8,621)
137	Department of Correction and Rehabilitation	7,039	14,842	7,803	102,027	118,832	16,805
123	Administration of Families and Children	21,779	17,677	(4,102)	206,027	160,760	(45,267)
010	General Court of Justice	479	4,767	4,287	90,912	70,505	(20,406)
087	Department of Recreation and Sports	1,918	3,282	1,364	30,276	26,308	(3,969)
163	Puerto Rico Aqueduct and Sewer Authority	-	-	-	-	-	-
095	Admin. of Mental Health and Anti-Addiction Svcs.	11,435	13,465	2,029	134,335	126,693	(7,641)
050	Dept. of Natural and Environmental Resources	6,367	19,117	12,750	100,107	157,240	57,133
241	Admin. for the Com. Care & Devel. of Children	18,930	12,039	(6,892)	188,564	143,541	(45,023)
055	Department of Agriculture	148	1,576	1,428	15,020	11,152	(3,869)
127	Admin. of Socioeconomic Dev. of the Family	2,110	6,379	4,268	38,033	55,668	17,635
038	Justice Department	2,913	3,926	1,013	37,704	36,471	(1,233)
122	Secretariat of the Department of the Family	2,149	2,828	679	30,897	24,232	(6,664)
067	Department of Labor and Human Resources	3,312	8,412	5,100	44,551	70,742	26,190
126	Vocational Rehabilitation Administration	5,993	3,095	(2,898)	53,995	34,057	(19,939)
329	Office of Socioeconomic Development	3,716	3,690	(26)	36,788	36,374	(414)
271	Puerto Rico Innovation and Technology Service	381	10,009	9,628	78,644	71,962	(6,682)
124	Administration for the Support of Minors	1,109	1,746	637	14,937	17,099	2,162
043	Puerto Rico National Guard	1,323	3,846	2,523	20,404	30,955	10,551
152	Office of the Procurator for the Elderly	1,475	2,323	848	29,029	27,343	(1,686)
016	Office of Management and Budget	1,306	21,837	20,531	21,968	108,354	86,386
298	Utility Regulatory Board	208	1,764	1,556	2,351	12,492	10,142
028	State Elections Commission	413	842	429	8,769	8,349	(420)
119	Department of Economic Development and Commerce	41	13,169	13,128	28,157	92,606	64,449
015	Office of the Governor	845	1,344	498	19,096	10,393	(8,703)
266	Office of Public Affairs	1,669	1,439	(230)	8,824	13,215	4,390
075	Office of the Commissioner of Financial Institutions	139	376	236	1,816	2,759	943
023	Department of State	572	1,190	618	8,988	9,663	676

Puerto Rico Department of Treasury | Hacienda

Treasury Single Account (TSA)

Vendor Disbursements by Agency (a)

(figures in \$000s)

ID	Agency	April Actuals	April LP	April Variance	YTD FY26	YTD LP	YTD Variance
082	Institute of Puerto Rican Culture	-	2	2	-	11	11
120	Office of the Veteran's Attorney of Puerto Rico	670	236	(434)	7,734	3,933	(3,801)
105	Industrial Commission	319	494	174	3,770	3,935	165
189	Forensic Science Bureau	-	2	2	-	15	15
096	Office of the Women's Advocate	355	323	(33)	4,591	3,768	(823)
022	Office of the Insurance Commissioner	165	314	149	2,750	2,809	59
069	Department of Consumer Affairs	134	213	79	1,673	1,644	(29)
155	State Office of Historic Conservation	829	507	(323)	6,129	4,865	(1,263)
030	Puerto Rico Office of Human Resources Management and Transformation	110	165	55	6,727	1,210	(5,517)
281	Office of the Electoral Comptroller	12	18	6	242	194	(49)
060	Citizen's Advocate Office (Ombudsman)	89	91	2	898	1,734	836
231	Office of the Patient Advocate	18	34	16	619	1,574	955
153	Ombudsman for Persons with Disabilities of PR	49	127	78	505	1,083	577
037	Civil Rights Commission	15	31	15	199	241	42
272	Office of the Inspector General	-	-	-	-	-	-
220	Correctional Health Services Corporation	3,242	3,088	(154)	36,480	25,668	(10,812)
	Other (b)	24,824	2,679	(22,145)	166,284	301,515	135,231
	Unreconciled Vendor Disbursements (c)	6,544	-	(6,544)	36,010	-	(36,010)
<b>Total</b>		<b>\$ 453,039</b>	<b>\$ 679,627</b>	<b>\$ 226,588</b>	<b>\$ 4,906,433</b>	<b>\$ 5,660,505</b>	<b>\$ 754,072</b>

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.