



Requirement 1 (B)

GOVERNMENT OF PUERTO RICO

Department of the Treasury

*Consolidated TSA Cash Outlays - Vendor Payments
and Gross Payroll for All Agencies
For the month of August 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.

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Executive Summary - Consolidated TSA weekly Cash vs Liquidity Plan

Vendor Disbursements and Gross Payroll - All agencies

Key Payroll Figures			
\$345M	+\$17M	\$654M	+\$22M
FY26 August Total Payroll & Related Costs	August Variance	YTD Total Payroll & Related Costs	YTD Variance

Key Vendor Disbursement Figures			
\$441M	+\$126M	\$1,038M	-\$7M
FY26 August Total Vendor Disburements	August Variance	YTD Total Vendor Disbursements	YTD Variance

Key Takeaways for the month ended August 31, 2025:

Fiscal Year 2026 began on July 1, 2025. The FY26 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 FY25 to help contextualize results.

Payroll:

The \$22M positive YTD payroll variance compared to the previous year is due to lower expenses across most agencies. The agencies mainly driving this variance are the Department of Education \$12M and the General Court of Justice \$8M, and the Puerto Rico Police Bureau \$5M. This variance is partially offset by (\$10M) due to the timing and reconciliation between RHUM payroll system and cash activity data.

Operating Disbursements:

The (\$7M) YTD operating disbursements variance compared to the previous year is due to higher expenses across most agencies. The agencies mainly driving this variance are the Department of Health (\$51M), the Department of the Treasury (\$27M) and the Department of Public Safety (\$19M). This variance is partially offset by lower disbursements from the Department of Education \$49M and the General Court of Justice \$16M.

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY26	August FY25	August Variance	YTD FY26	YTD FY25	YTD Variance
081	Department of Education	\$ 133,587	\$ 142,567	\$ 8,980	\$ 266,945	\$ 279,066	\$ 12,121
040	Puerto Rico Police Bureau	62,277	74,516	12,238	121,217	126,516	5,299
137	Department of Correction and Rehabilitation	17,793	18,317	524	35,514	37,003	1,489
010	General Court of Justice	18,377	28,062	9,685	36,801	44,743	7,942
071	Department of Health	17,357	18,875	1,518	34,077	37,280	3,203
038	Department of Justice	7,825	7,595	(229)	15,577	19,330	3,752
045	Department of Public Safety	11,869	11,444	(425)	23,713	22,888	(825)
189	Forensic Science Bureau	-	-	-	-	-	-
123	Families and Children Administration	6,156	6,056	(100)	12,328	12,145	(183)
024	Department of the Treasury	5,081	5,294	213	10,494	10,432	(62)
127	Adm. for Socioeconomic Devt. of the Family	4,105	3,711	(394)	8,394	7,438	(957)
050	Department of Natural and Environmental Resources	2,981	3,027	46	6,252	6,012	(240)
067	Department of Labor and Human Resources	3,207	3,309	102	6,420	6,670	250
049	Department of Transportation and Public Works	3,252	3,502	250	6,526	7,066	540
095	Mental Health and Addiction Services Admin.	1,854	1,993	139	3,742	4,015	273
126	Vocational Rehabilitation Administration	2,176	2,182	6	4,340	4,402	62
028	Commonwealth Election Commission	1,062	1,170	108	2,130	2,333	203
122	Department of the Family	1,566	1,515	(51)	3,144	3,017	(127)
106	Public Housing Administration	1,866	1,662	(205)	3,575	3,335	(240)
124	Child Support Administration	1,218	1,252	34	2,443	2,520	77
312	Retirement Board	993	1,043	50	1,976	2,096	121
078	Department of Housing	3,743	3,611	(132)	7,444	7,143	(302)
311	Gaming Commission	955	890	(65)	1,886	1,860	(27)
087	Department of Sports and Recreation	1,153	1,163	10	2,296	2,355	58
105	Industrial Commission	792	779	(13)	1,575	1,565	(11)
241	Adm. for Integral Development of Childhood	879	846	(33)	1,776	1,685	(91)
015	Office of the Governor	696	666	(30)	1,380	1,351	(28)
055	Department of Agriculture	779	789	11	1,590	1,580	(10)
043	Puerto Rico National Guard	1,008	795	(213)	1,787	1,593	(194)
016	Office of Management and Budget	784	741	(44)	1,557	1,468	(89)
298	Utility Regulatory Board	537	542	6	1,072	1,076	4
119	Department of Economic Development and Commerce	1,025	1,185	161	2,044	2,156	111
069	Department of Consumer Affairs	569	596	27	1,126	1,208	82
023	Department of State	368	358	(10)	719	714	(6)
075	Office of the Financial Institutions Commissioner	436	432	(4)	842	869	27
082	Institute of Puerto Rican Culture	392	442	50	830	879	49
022	Office of the Commissioner of Insurance	322	338	17	643	680	37

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Treasury Single Account (TSA)

Gross Payroll Actuals by Agency

(figures in \$000s)

ID	Agency	August FY26	August FY25	August Variance	YTD FY26	YTD FY25	YTD Variance
031	General Services Administration	543	580	37	1,077	1,158	80
152	Elderly and Retired People Advocate Office	388	389	1	780	778	(2)
271	Puerto Rico Innovation and Technology Service	270	318	48	559	640	81
060	Citizen's Advocate Office (Ombudsman)	178	169	(9)	360	340	(20)
281	Office of the Electoral Comptroller	181	195	14	358	393	35
153	Advocacy for Persons with Disabilities	112	183	71	223	372	148
279	Public Service Appeals Commission	161	160	(2)	325	314	(11)
096	Women's Advocate Office	176	173	(3)	346	345	(1)
329	Office of Socio-Economic and Community Dev.	220	188	(32)	441	371	(70)
139	Parole Board	171	158	(13)	341	324	(17)
155	State Historic Preservation Office	134	161	27	268	326	58
062	Cooperative Development Commission	80	84	4	160	173	13
231	Health Advocate Office	94	112	17	189	215	27
120	Veterans Advocate Office	49	41	(8)	95	83	(12)
068	Labor Relations Board	52	60	8	104	119	15
037	Civil Rights Commission	28	33	5	55	66	10
030	Puerto Rico Office of Human Resources Management and Transformation	378	309	(69)	758	610	(148)
224	Com. Joint Inf. Comptroller	-	-	-	-	-	-
226	Com. Legislative Donation	62	72	11	122	135	12
266	Office of Public Affairs	49	49	(0)	98	98	(0)
143	Office of Protection and Defense for People with Disabilities	-	-	-	-	-	-
034	Investigation, Prosecution and Appeals Comsn.	23	23	-	47	47	-
	Other (a)	-	-	-	-	-	-
	Unreconciled Payroll (b)	22,355	7,384	(14,972)	13,200	2,887	(10,313)
Total		\$ 344,743	\$ 362,104	\$ 17,361	\$ 654,081	\$ 676,278	\$ 22,197

Footnotes

(a) Includes gross payroll for various other agencies.

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

August FY2026

ID	Agency	August FY26	August FY25	August Variance	YTD FY26	YTD FY25	YTD Variance
081	Department of Education	\$ 140,485	\$ 209,961	\$ 69,476	\$ 342,016	\$ 390,529	\$ 48,513
071	Department of Health	61,913	68,851	6,938	209,123	158,214	(50,909)
311	Gaming Commission	32,754	40,893	8,139	59,420	41,385	(18,035)
045	Department of Public Safety	9,929	11,665	1,736	52,363	33,615	(18,749)
078	Department of Housing	2,837	13,315	10,478	6,208	19,622	13,414
024	Department of the Treasury	21,880	18,298	(3,582)	59,234	32,419	(26,814)
049	Department of Transportation and Public Works	10,163	18,520	8,358	23,929	24,957	1,029
137	Department of Correction and Rehabilitation	16,549	16,603	55	28,516	29,442	926
123	Administration of Families and Children	19,690	8,128	(11,562)	33,357	16,710	(16,647)
010	General Court of Justice	-	16,284	16,284	-	16,284	16,284
087	Department of Recreation and Sports	2,108	4,809	2,701	5,589	6,371	782
095	Admin. of Mental Health and Anti-Addiction Svcs.	15,791	20,050	4,259	31,128	35,391	4,263
050	Dept. of Natural and Environmental Resources	12,493	7,882	(4,610)	28,609	21,342	(7,267)
241	Admin. for the Com. Care & Devel. of Children	15,034	19,851	4,817	28,661	34,854	6,193
055	Department of Agriculture	441	751	310	1,118	13,465	12,346
127	Admin. of Socioeconomic Dev. of the Family	3,287	5,726	2,439	8,951	10,293	1,342
038	Justice Department	4,010	7,056	3,046	8,335	9,733	1,398
122	Secretariat of the Department of the Family	3,185	4,713	1,528	5,442	6,621	1,179
067	Department of Labor and Human Resources	4,533	9,567	5,034	9,705	15,318	5,613
126	Vocational Rehabilitation Administration	5,609	4,178	(1,431)	9,041	6,439	(2,603)
329	Office of Socioeconomic Development	105	205	100	465	7,310	6,845
271	Puerto Rico Innovation and Technology Service	5,629	7,212	1,583	11,957	11,451	(506)
124	Administration for the Support of Minors	2,409	1,648	(761)	4,131	2,838	(1,294)
043	Puerto Rico National Guard	1,562	2,149	587	2,851	4,512	1,661
152	Office of the Procurator for the Elderly	1,549	1,485	(64)	5,608	6,950	1,342
016	Office of Management and Budget	2,879	8,400	5,521	5,331	14,457	9,125
298	Utility Regulatory Board	257	304	48	490	635	145
028	State Elections Commission	2,000	2,749	748	3,678	6,178	2,501
119	Department of Economic Development and Commerce	1,277	1,674	397	1,929	2,129	200
015	Office of the Governor	772	1,147	375	1,413	1,534	121
266	Office of Public Affairs	1,029	2,062	1,033	1,735	2,610	876
075	Office of the Commissioner of Financial Institutions	247	313	65	403	347	(56)
023	Department of State	851	696	(154)	1,847	1,123	(724)
082	Institute of Puerto Rican Culture	-	-	-	-	56	56
120	Office of the Veteran's Attorney of Puerto Rico	838	149	(689)	1,972	811	(1,161)

August FY2026

ID	Agency	August FY26	August FY25	August Variance	YTD FY26	YTD FY25	YTD Variance
105	Industrial Commission	434	396	(38)	745	703	(42)
096	Office of the Women's Advocate	490	1,127	637	1,553	1,900	347
022	Office of the Insurance Commissioner	206	475	269	666	553	(114)
069	Department of Consumer Affairs	240	232	(8)	366	299	(68)
155	State Office of Historic Conservation	618	1,234	616	1,448	3,735	2,287
030	Off. of Admin. & Transformation of HR in the Gov. of PR	136	142	6	235	311	76
281	Office of the Electoral Comptroller	51	99	48	88	145	57
060	Office of the Citizen Procurator	129	39	(89)	226	67	(158)
231	Office of the Patient Advocate	48	54	6	392	67	(325)
153	Ombudsman for Persons with Disabilities of PR	32	72	40	255	112	(142)
037	Civil Rights Commission	15	39	24	40	71	30
220	Correctional Health Services Corporation	2,985	2,741	(244)	9,423	6,079	(3,344)
	Other (b)	24,632	15,483	(9,149)	24,904	18,059	(6,845)
	Unreconciled Vendor Disbursements (c)	7,181	7,850	669	3,029	13,189	10,161
Total		\$ 441,291	\$ 567,278	\$ 125,987	\$ 1,037,922	\$ 1,031,233	\$ (6,688)

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.